

**3.1.1 REVENUE CLASSIFICATION - TAX REVENUE**

<b>Revenue Code</b>	<b>Description</b>	<b>Applicable Statutes/Authority</b>	<b>Revenue Accounting Officer</b>
<b>10.01</b>	<b>Taxes on International Trade</b>		
10.01.01.00	Import Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.02.00	Export Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.03.00	Import & Export Licences Fees	- Imports & Exports Control Act, No. 01 of 1969	Controller of Imports & Exports
10.01.04.00	Ports & Airports Development Levy	- Finance Act, No.11 of 2002	Director General of Customs
10.01.05.00	Cess Levy		
10.01.05.01	Import Cess Levy	- Sri Lanka Export Development Act, No.40 of 1979	Director General of Customs
10.01.05.02	Export Cess Levy	- Sri Lanka Export Development Act, No.40 of 1979, Tea Board Act, No.14 of 1975, Coconut Development Authority Act No.46 of 1971	Director General of Customs
10.01.06.00	Motor Vehicle Concessionary Levy	- Finance Act, No.11 of 2006	Director General of Customs
10.01.07.00	Regional Infrastructure Development Levy	- Regional Infrastructure Development Levy Act, No. 51 of 2006	Director General of Customs
10.01.08.00	Special Commodity Levy	- Special Commodity Levy Act No.48 of 2007	Director General of Customs
10.01.99.00	Other		Director General of Customs
<b>10.02</b>	<b>Taxes on Domestic Goods And Services</b>		
<b>10.02.01.00</b>	<b>Value Added Tax</b>	- Value Added Tax Act, No. 14 of 2002	Commissioner General of Inland Revenue
10.02.01.01	Financial Services		
10.02.01.02	Other Services		
10.02.01.03	Manufacturing		
10.02.01.04	Imports		
<b>10.02.02.00</b>	<b>Goods and Services Tax</b>	- Goods and Services Tax Act, No. 34 of 1996	Commissioner General of Inland Revenue
10.02.02.01	Services		
10.02.02.02	Manufacturing		
10.02.02.03	Imports		
<b>10.02.03.00</b>	<b>National Security Levy</b>	- National Security Levy Act, No. 52 of 1991	Commissioner General of Inland Revenue
10.02.03.01	Services		
10.02.03.02	Manufacturing		
10.02.03.03	Imports		
<b>10.02.04.00</b>	<b>Excise ( Ordinance ) Duty</b>	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
10.02.04.01	Liquor		
<b>10.02.05.00</b>	<b>Excise ( Special Provisions ) Duty</b>	- Excise (Special Provisions) Act, No. 13 of 1989	Director General of Excise ( Special Provisions)
10.02.05.01	Cigarettes		
10.02.05.02	Liquor		
10.02.05.03	Petroleum Products		
10.02.05.04	Motor Vehicles		
10.02.05.99	Other		
<b>10.02.06.00</b>	<b>Tobacco Tax</b>	- Tobacco Tax Act, No. 08 of 1999	Commissioner General of Excise
<b>10.02.07.00</b>	<b>Stamp Duty</b>	- Stamp Duty (Special Provisions) Act, No. 12 of 2006	Commissioner General of Inland Revenue
<b>10.02.08.00</b>	<b>Debits Tax</b>	- Debits Tax Act, No. 16 of 2002	Commissioner General of Inland Revenue
<b>10.02.09.00</b>	<b>Turnover Tax</b>	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
<b>10.02.10.00</b>	<b>Social Responsibility Levy</b>	- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (Department concerned should report to - DG Fiscal Policy)
<b>10.02.11.00</b>	<b>Telephone Subscribers' Levy</b>	- Finance Act, No. 11 of 2004	Director General of Treasury Operation
<b>10.02.12.00</b>	<b>Nation Building Tax</b>	- Nation Building Tax Act, No. 09 of 2009	Commissioner General of Inland Revenue
10.02.12.01	Services		
10.02.12.02	Manufacturing		
10.02.12.03	Imports		
<b>10.03</b>	<b>Licence Taxes and Other</b>		
<b>10.03.01.00</b>	<b>Luxury Motor Vehicle Tax</b>	- Finance Act, No. 16 of 1995	Commissioner of Motor Traffic
<b>10.03.02.00</b>	<b>Transfer Tax</b>	- Finance Act, No. 11 of 1963	Registrar General
<b>10.03.03.00</b>	<b>Betting &amp; Gaming Levy</b>	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
<b>10.03.04.00</b>	<b>Share Transaction Levy</b>	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.05.00</b>	<b>Construction Industry Guarantee Fund Levy</b>	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.06.00</b>	<b>Environment Conservation Levy</b>	- Environment Conservation Levy Act No 26 of 2008	Director General of Treasury Operation
<b>10.03.07.00</b>	<b>Other Licences</b>		
10.03.07.01	Fees for registration of nursing homes	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Health Services
10.03.07.02	Registration fees relevant to the Department of Registrar General	- In terms of relevant Act and departmental circulars or specific legislation	Registrar General
10.03.07.03	Private Timber Transport	- Forest Ordinance No.56 of 1979	Forest Conservator
10.03.07.04	Tax on Sale of Motor Vehicles	- Motor Traffic Act, No. 14 of 1951	Commissioner of Motor Traffic
10.03.07.05	Licence fees relevant to the Ministry of - Public Security	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Security, Law & Order
10.03.07.06	Licence fees relevant to the Department of - Fisheries and Aquatic Resources	- Fisheries & Aquatic Resources Act, No 2 of 1996	Director General, Fisheries & Aquatic Resources
10.03.07.99	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Administration and Home Affairs
<b>10.04</b>	<b>Taxes on Income &amp; Profits</b>		
<b>10.04.01.00</b>	<b>Corporate Tax</b>	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.01.01	Income Tax		
10.04.01.02	Dividend Tax		
10.04.01.03	Remittance Tax		
<b>10.04.02.00</b>	<b>Non - Corporate Tax</b>	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.02.01	PAYE (Pay as You Earn)		
10.04.02.99	Other		
<b>10.04.03.00</b>	<b>Withholding Tax</b>	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.03.01	On Interest		
10.04.03.99	On Fees and other		
<b>10.04.04.00</b>	<b>Economic Service Charge</b>	- Economic Service Charge Act No. 13 of 2006	Commissioner General of Inland Revenue