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MINISTRY OF FINANCE AND PLANNING

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திகதி } 10.12.2010
Date }

Trade, Tariff and Investment Policy Circular No. 01/2010

To: Secretaries to Ministries
Chief Secretaries of the Provincial Councils

Issuing Motor Vehicle Permits on Concessionary Terms

The scheme of granting permits, to officers of executive level holding administrative, managerial, and professional posts in Public Service or Public Enterprises to import motor vehicles/ to purchase locally manufactured motor vehicles with new parts and accessories, under concessionary terms will be effective from 15th December 2010.

01. Eligibility

The period of service and the eligibility criteria for officers to be qualified under this scheme are as follows.

- Officers who have completed **six (06)** years of continuous and active service at a “Senior Level” post as stipulated in P.A. Circular No 06/2006 of 25.04.2006.
- Officers who have completed **six (06)** years of continuous and active service and confirmed in post of Lieutenant Colonel, Wing Commander, Commander or higher rank and officers who were directly recruited as Medical Officers, Chartered Engineers, Chartered Accountants and Chartered Architects of the Three Armed Forces.
- Officers who have completed **six (06)** years of continuous and active service at a “Senior Level” post in the Sri Lanka Parliament.

- d) Officers who have completed **six (06)** years of continuous and active service at a “Senior Level” executive post in a Public Institution, appointed by a Cabinet decision.
- e) Officers who have **twelve (12)** years of active service and confirmed in the academic staff of state Universities.
- f) Executive officers, Chartered Engineers, Chartered Accountants, Chartered Architects and Lawyers who have **twelve (12)** years of active service and confirmed at a “Senior Level” in a Public Enterprise (other than state banks) and in the non academic cadre of state Universities.
- g) Executive officers of the Central Bank of Sri Lanka holding a post in grade III or higher, “Senior Level” executive officers of the Central Bank of Sri Lanka who have completed **twelve (12)** years of active service and “Senior Level” executive officers of other regulatory institutions who have completed **twelve (12)** years of active service.
- h) Project Directors, Chartered Engineers, Chartered Architects and Lawyers and other officers of same level appointed to Special Projects of the government, who have completed **twelve (12)** years of active services.

02. Terms, Conditions and Concessions

02.01 Terms and Conditions

- a) Should not enter into any legal obligation i.e. opening a Letters of Credit or entering into an Agreement with a Local Company prior to obtaining the concessionary vehicle permit.
- b) Under this scheme, brand new or less than one year used, motor vehicles classifiable in HS heading 87.03, could be imported or purchased (locally manufactured).
- c) The maximum cylinder capacity of the vehicle to be imported/ purchased should be **2000cc** and **2600cc** for petrol and diesel respectively and the maximum C.I.F. value should be **US\$ 25,000** or equal amount of any other currency as per the exchange rate prevailed on 15.12.2010.
- d) The permit holder is required to pay Value Added Tax, Port and Airport Development Charges, Nation Building Tax and a certain percentage of Excise Duty in accordance to the order made under the Section 03 of the Excise (Special Provisions) Act.
- e) Vehicles Imported / Purchased under this scheme should not be transferred to any other party before the completion of 03 years.

- f) Ineligibilities under this scheme are,
- i. Officers who have been appointed to or placed in a post eligible or a salary scale in the senior level as mentioned in Section 01 of this Circular as personal to them or on supernumerary basis.
 - ii. Officers who have imported a vehicle or purchased a locally manufactured vehicle under any other concessionary scheme within five (05) years preceding the date of submission of the application.
 - iii. Officers who are currently on No Pay Leave.
 - iv. Officers who have been appointed to an eligible post referred to in Section 01 of this Circular, subsequent to the retirement from public service
 - v. Officers subjected to disciplinary inquiries where such inquiries are not finalized.
- g) An officer eligible shall be entitled to only one duty / tax concession permit under this scheme, irrespective of the number of posts held by the officer.
- h) If the particulars given in the application are proven to be incorrect, duty/tax concession permit issued under this scheme will be cancelled.

02.02 Duty/Tax Concession

Type of Vehicle and Maximum Cylinder Capacity Head No. 87.03 of Harmonized System (Petrol/ Diesel)	Tax Concession (%) (Payable)
1000 cc	50
1600 cc	55
2000 cc	60
2600 cc	70

03. Procedure

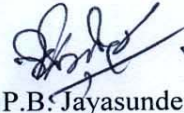
- a) Only eligible officers who wish to import a vehicle under the scheme, shall make an application as per specimen given in **annexure I** of this Circular. The application should be recommended personally by the Secretary to the Ministry/ Chief Secretary of the Provincial Council after verification of the information and data to be true and accurate.
- b) Based on above recommendation, Director General of Department of Trade, Tariff and Investment Policy, will issue a permit for duty/ tax concession along with copies to the Director General of Customs, and Commissioner General of Motor Traffic.

04. Other Matters

- a) Matters pertaining to any uncertainties and interpretations on the provisions of this Circular will be refer to the Deputy Secretary to the Treasury (Administration) to make inquiries and to submit appropriate recommendations to the Secretary to the Treasury. The decision of the Secretary to the Treasury in this regard shall be the final.
- b) Any further clarification regarding the Circular can be obtained from the following contact numbers of e-mail address.

Director General
Trade, Tariff and Investment Policy

Telephone No. 011-2484930
E-mail: admin@ttipd.treasury.gov.lk



P.B. Jayasundera

Secretary to the Treasury and
Secretary, Ministry of Finance and Planning.

- Copies to:
1. Secretary to the President
 2. Secretary to the Prime Minister
 3. Secretary to the Cabinet
 4. Auditor General
 5. Director General, Department of Sri Lanka Customs
 6. Commissioner General, Department of Motor Traffic

**Please read the general instructions, before
complete the application form**