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 அரசிறைக் கொள்கை திணைக்களம்
 Department of Fiscal Policy

මුදල් හා තුම සම්පාදන අමාත්‍යාංශය
 நிதி, திட்டமிடல் அமைச்சு
 Ministry of Finance & Planning

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செயலகம், கொழும்பு - 01

The Secretariat, Colombo 01.

මගේ අංකය
 எனது இல. FP/06/27/01/01
 My No.

ඔබේ අංකය
 உமது இல.
 Your No.

දිනය
 திகதி 30.01.2009
 Date

Director General,
 Sri Lanka Customs.

Dear Sir,

Nation Building Tax

The draft Bill of the Nation Building Tax has been approved by the Parliament and the tax will be effective from 1st February 2009. **The Applicable Tax Rate is 1%** and it is imposed on Importers, Manufacturers and Service Providers on their turnover.

The applicable formulae for the said tax would be as follows;

$$\text{Nation Building Tax (n)} = (v + 10\%v + d + s + c + p + e) r_n$$

$$\frac{[1.1 + (1.5r_e)] v r_n + [(d + s + c + p)(1 + r_e)] r_n}{(1 - r_e r_n)}$$

- v - CIF value in Rupees
- d - Customs Duty
- s - Surcharge
- c - Cess
- p - Ports & Airports Development Levy
- e - Excise (Special Provision) Duty
- r_n - Rate of Nation Building Tax
- r_e - Rate of Excise (Special Provision) Duty

We kindly request you to collect the above mentioned tax using the formulae given, with effect from 01.02.2009.

Thanking you

Yours faithfully,

S.R. Attygalle
 Director General