



මහලේකම් කාර්යාලය, කොළඹ 01  
செயலகம், கொழும்பு 01  
The Secretariat, Colombo 01

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව  
அரசிறைக் கொள்கைத் திணைக்களம்  
Department of Fiscal Policy

මුදල් හා ජනමාධ්‍ය අමාත්‍යාංශය  
நிதி மற்றும் வெகுசன ஊடக அமைச்சு  
Ministry of Finance and Mass Media



මගේ අංකය. } FP/RVN/39/01/01  
எனது இல. }  
My No. }

ඔබේ අංකය. }  
உமது இல. }  
Your No. }

දිනය } 31.12.2018  
திகதி }  
Date }

Director General of Customs  
Sri Lanka Customs  
Colombo 11

**Vehicle Entitlement Levy – Finance Act, No. 35 of 2018**

Vehicle Entitlement Levy (VEL) has been imposed under Part VIII of the Finance Act, No 35 of 2018 with effect from January 01, 2016 (*Copy of the Finance Act, No. 35 of 2018 is attached herewith for your easy reference*).

This VEL is payable in respect of any motor vehicle imported under a Letter of Credit opened prior to January 1, 2019 is being collected by the bank, when such Letter of Credit is opened.

The Vehicle Entitlement Levy on any vehicle which is imported under a Letter of Credit opened on or after January 1, 2019 shall be collected by the Director General of Customs, in accordance with the provisions of Sections 24 and 26 of the Finance Act, No. 35 of 2018 as follows;

Rate	HS Codes of Motor Vehicle Category		
Rs. 2,000 per Vehicle	87.03.21.51	87.03.21.52	87.03.21.53
	87.03.21.54	87.03.21.55	87.03.31.50
	87.03.31.60	87.03.40.15	87.03.40.16
	87.03.50.15	87.03.50.16	87.03.60.15
	87.03.60.16	87.03.70.15	87.03.70.16
	87.03.80.11	87.03.80.12	
	87.04.21.21	87.04.21.22	87.04.31.21
	87.04.31.22	87.04.31.23	87.04.90.10
	87.04.90.20		
		All Vehicles Classified under the HS Code 87.01	
	All Vehicles Classified under the HS Code 87.11		

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Telephone }

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பணிப்பாளர் நாயகம் }  
Director General }

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Rate	HS Codes of Motor Vehicle Category		
Rs. 15,000 per vehicle	87.04.21.71	87.04.21.72	87.04.21.91
	87.04.21.92	87.04.21.93	87.04.21.99
	87.04.31.71	87.04.31.72	87.04.31.91
	87.04.31.92	87.04.31.93	87.04.31.99
	All Vehicles Classified under the HS Code 87.02		
All Vehicles Classified under the HS Code 87.03			
Other than vehicle categories liable at rate of Rs. 2,000 per vehicle.			
Rs. 10,000 per vehicle	Any other vehicle Classified under chapter 87 other than the vehicles classified under chapters 87.05 and 87.13 of the HS Code.		

You are kindly requested to make necessary arrangements to collect the Vehicle Entitlement Levy in accordance with the provisions of the aforesaid Act.

K. A. Vimalenthirajah  
Director General

Cc:

Governor, Central Bank of Sri Lanka  
Commissioner General, Department of Inland Revenue  
Director of Customs, Policy Planning and Research  
Director of Customs, Information and communication technology

