Computation formulae for imported goods

Where

\( v \) = CIF value in Rupee
\( c \) = Cess levy under Sri Lanka Export Development Act
\( d \) = Customs Duty
\( e \) = Excise (Special Provisions) Duty (ED)
\( t \) = Value Added Tax (VAT)
\( n \) = Nation Building Tax
\( p \) = Port and Airport Development Levy (PAL)
\( r_e \) = Rate of Excise (Special Provisions) Duty (ED)
\( r_t \) = Rate of Value Added Tax (VAT)
\( r_n \) = Rate of Nation Building Tax

- Customs Duty \((d)\) = \((\text{CIF value}) \times (\text{Customs duty rate})\)
  or \(\text{quantity} \times (\text{unit rate of customs duty})\)

- Value Added Tax \((t)\) = \((v + 10\% \text{ of } v + d + c + p + e) \times r_t\)

- Cess Levy \((c)\) = \((v + 10\% \text{ of } v) \times (\text{Cess levy rate})\)
  or \(\text{quantity} \times (\text{unit rate of Cess levy})\)

- Port and Airport Development Levy \((p)\) = \((\text{CIF value}) \times (\text{PAL rate})\)

- Excise (Special Provisions) Duty \((e)\) = \((v + 15\% \text{ of } v + d + c + p) \times r_e\)
  or \(\text{quantity} \times (\text{unit rate of Excise Duty})\)

- Special Commodity Levy = \((\text{Quantity}) \times (\text{unit rate of Special Commodity Levy})\)

- Nation Building Tax \((n)\) = \((v + 10\%v + d + c + p + e) \times r_n\)