

COMPUTATION OF IMPORT LEVIES

Following duties and fiscal levies are collected by Sri Lanka Customs on imported goods:

- Customs Duty (Preferential & General)
- Export Development Board (EDB) CESS
- Port and Airport Development Levy (PAL)
- Excise (Special Provisions) Duty (ED)
- Value Added Tax (VAT)
- Special Commodity Levy (SCL)
- Surcharge
- Social Security Contribution Levy (SSCL)
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Abbreviations

- **v** = CIF Value in Rupees
- **d** = Customs Duty
- **c** = Cess under Export Development Board Act
- **p** = Ports and Airports Development Levy
- **e** = Excise (Special Provisions) Duty
- **t** = Value Added Tax
- **s** = Surcharge
- **SSCL** = Social Security Contribution Levy

- **Customs Duty**

$$d = (\text{CIF value}) \times (\text{Customs Import Duty Rate})$$

OR

$$d = (\text{Quantity}) \times (\text{Unit Rate of Customs Import Duty})$$

- **Excise Duty**

$$e = (v + 15\% \text{ of } v + d + c + p) \times \text{Excise Duty Rate}$$

OR

$$e = (\text{Quantity}) \times (\text{Unit Rate of Excise Duty})$$

- **Export Development Board CESS**

$$c = (v) \times (\text{CESS Levy Rate})$$

OR

$$c = (\text{Quantity}) \times (\text{Unit Rate of CESS Levy})$$

- **Value Added Tax**

$$t = (v + 10\% \text{ of } v + d + c + p + e + s) \times \text{VAT Rate}$$

- **Port and Airport Development Levy**

$$p = (v) \times (\text{PAL Rate})$$

- **Special Commodity Levy**

$$\text{SCL} = (\text{Quantity}) \times (\text{Unit Rate of SCL})$$

- **Surcharge**

$$s = d \times (\text{Surcharge Rate})$$

- **Social Security Contribution Levy**

$$\text{SSCL} = (v + 10\% \text{ of } v + d + c + p + e + s) \times (\text{SSCL rate})$$