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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 1318/24 - 2003 දෙසැම්බර් 11 වැනි වුසයානිනදා - 2003.12.11
No. 1318/24 - THURSDAY, DECEMBER 11, 2003

(Published by Authority)

PART I: SECTION (I) — GENERAL

Government Notifications

THE FINANCE ACT, No. 25 OF 2003

REGULATIONS made by the Minister of Tourism in consultation with the Minister of Finance under Section 12 of the Finance Act, No. 25 of 2003.

GAMINI LOKUGE,
Minister of Tourism.

Colombo,
09th December, 2003.

Regulations

1. These Regulations may be cited as the Finance (Tourist Development Levy) Regulations No. 01 of 2003.
2. With effect from September 01, 2003 every institution licensed under the Tourist Development Act, No. 14 of 1968 (hereinafter referred to as "the institution") shall pay a levy called the Tourist Development Levy as set out in section 11 of the Finance Act, No. 25 of 2003 (hereinafter referred to as "the Act").
3. (1) Every institution to which the Act applies shall remit to the Director General in terms of the Act, the amount estimated as the Tourist Development Levy for every quarter together with a statement setting out details of such remittance, before the end of the succeeding quarter. Every institution shall select the relevant form from among forms A, B and C of the Schedule hereto and send such return substantially in such form A, B or C. For the purpose of computing the Tourism Development Levy for the year 2003, the period commencing from September 01, 2003 to December 31, 2003 shall be deemed to be one quarter.
(2) Every institution shall apply to the Ceylon Tourist Board and obtain the Tourist Development Levy registration number. Such number shall be stated in respect of all remittances of the Tourist Development Levy.
(3) The quarterly return referred to in paragraph (1) to the Director General shall be signed by one of the Directors or the proprietor of the institution sending such return.
4. Any institution which fails to remit the quarterly amount of the Tourist Development Levy to the Director General in accordance with these regulations shall in addition to the total amount due as the Tourist Development Levy pay an interest calculated at the applicable bank rate plus two per centum per annum on the total amount in default in respect of each day of default.

(2)

5. (1) Every institution shall within ninety days of the end of the financial year submit an audited statement of annual accounts together with a reconciliation statement of the actual amount due as the Tourist Development Levy to the Director General in terms of the Act, with adjustments if any in relation to the quarterly return submitted by them.

(2) If a statement of annual accounts discloses an under payment, the balance amount due shall be remitted along with the statement referred to in paragraph (1) of regulations in the event of an over payment a request may be made to Director General for a refund. No institution shall be entitled to set off any over payment in respect of the Tourist Development Levy, as against the payment of the Levy in a subsequent quarter.

6. The deductions in respect of Value Added Tax from the turnover shall be supported by certified copies of the relevant documents.

7. In the regulations unless the context otherwise requires—

“Director-General” means the Director General of the Ceylon Tourist Board established under the Ceylon Tourist Board Act, No. 10 of 1966.

SCHEDULE

FORM A

CEYLON TOURIST BOARD - TOURIST DEVELOPMENT LEVY (TDL)

Institutions falling within the category of Tourist Hotel (Hotels, Accomodation Units, Guest Houses, Restaurants, Water Sports, recreational and entertainment facilities)

Name :
FDL Registration No. :
Period :

Item	Amount in Rs.
Room sales	
Food sales	
Bar sales	
Other sales	
Total Turnover	
Deductions :	
Service charge	
VAT	
Total Turnover less deductions	
TDL = 1% of Turnover less deductions	

We are forwarding herewith a cheque drawn in favour of Sri Lanka Tourism Development Authority for Rs. as Tourist Development Levy for the period

Signature of Director / Proprietor.

Date:

3

FORM B

CEYLON TOURIST BOARD - TOURIST DEVELOPMENT LEVY (TDL)

Institutions carrying on the business of Travel Agent.

Name of Travel Agent :
TDL Registration No. :
Period :

Item	Amount in Rs.
Turnover	
Total Turnover	
Deductions :	
Transfer payment (see Note 1 below) VAT	
Turnover less deductions	
TDL = 1% of Turnover less deductions	

We are forwarding herewith a cheque drawn in favour of Sri Lanka Tourism Development Authority for Rs.
as Tourist Development Levy for the period

Signature of Director / Proprietor.

Date:

Note 1. - Details regarding transfer payments shall be submitted in the format shown below :

Date	TDL Reg. No. (To whom)	Name of the Establishment	Amount in Rs.
Total			

FORM C

CEYLON TOURIST BOARD - TOURIST DEVELOPMENT LEVY (TDL)

Institutions falling within the category of Tourist Shops (including spice gardens)

Name :
Period :
Registration No. :

(A)

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 11.12.2003

Item	Amount in Rs.
Turnover	
VAT	
Turnover less VAT	
TDL = 1% of Turnover less VAT	

Sri Lanka Tourism Development Authority

We are forwarding herewith
Development Levy for the

drawn in favour of for Rs. as Tourist

Signature of Director / Proprietor.

Date:

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