



The following penalties are charged from the Tourism Institutions those who are unable to meet the SLTDA established standards.

Manipulated Financial Statements submitted by the Tourism Institutions, registered at SLTDA for the purpose of obtaining the Tourism Development Levy (TDL) clearance.

1. To black list the Auditor internally who has signed the Financial Statements.
2. To circulate about such auditors among the Tourism Institutions registered under SLTDA
3. Additional charges of 20% on total TDL payment for the period as a penalty

Financial Statements with Auditor's Disclaimer of opinion, submitted by the Tourism Institutions registered at SLTDA for the purpose of obtaining the Tourism Development Levy (TDL) clearance.

1. TDL clearance will not be issued for the succeeding year if there is no clear opinion in the next year Financial Statements.
2. To charge 20% surcharge on the total TDL payment for the period as a penalty