වාර්ෂික කාර්යසාධන වාර්තාව

வருடாந்த செயலாற்றுகை அறிக்கை

ANNUAL PERFORMANCE REPORT

2025

ශ්‍රී ලංකා රේගුව

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය

இலங்கைச் சுங்கம்

நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு

SRI LANKA CUSTOMS

MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPEMNT

ANNUAL PERFORMANCE REPORT
2025

SRI LANKA CUSTOMS
MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Message from the Director General of Customs

I am pleased to present the Annual Performance Report of Sri Lanka Customs for 2025, highlighting a year of exceptional achievement and progress. The Department recorded its highest-ever revenue collection of Rs. 2,562 billion, surpassing the target of Rs. 2,231 billion and significantly exceeding the previous record of Rs. 1,533 billion in 2024. This milestone reflects a strong contribution to the national economy and the effectiveness of ongoing reforms.

This success demonstrates our continued commitment to strategic planning, operational efficiency, and institutional integrity. Modernization initiatives have strengthened revenue collection, enhanced compliance, and facilitated legitimate trade.

In 2025, Sri Lanka Customs advanced its digital transformation through key ICT initiatives to improve efficiency, transparency, and service delivery. These included electronic fee collection, the "Track My CusDec" system, paperless Authorized Economic Operator (AEO) clearance, and a Vehicle Verification Portal. System integrations with key government agencies, together with enhancements to e-remittance, guarantees, selectivity, and bonding processes, further streamlined operations. These initiatives strengthened trade facilitation and aligned customs procedures with international best practices.

The Department continued to enhance its automated, risk-based cargo selectivity system through ASYCUDA, enabling effective targeting of high-risk consignments while facilitating legitimate trade. Data-driven improvements in risk profiling, automation, and inter-agency coordination resulted in reduced container dwell times and improved resource utilization.

To strengthen enforcement and compliance, the Financial Crimes Control Unit (FCCU) was established in July 2025 as the focal point for Anti-Money Laundering/Countering the Financing of Terrorism/Countering Proliferation Financing matters. Collaboration with key stakeholders, including the Sri Lanka Police and the Financial Intelligence Unit, was further enhanced through improved information sharing and coordination.

Sri Lanka Customs also maintained its strong commitment to combating illicit drug trafficking, with the Narcotic Control Unit achieving notable results that reinforced national security and enforcement efforts.

During the year, the Department further strengthened performance measurement and reform initiatives, including the successful completion of the Time Release Study (TRS) 2025 in line with World Customs Organization guidelines, with support from the Asian Development Bank. Published in January 2026, the TRS provides important insights into border clearance efficiency.

A key institutional milestone was the introduction of a new Code of Ethics and Conduct aligned with the Revised Arusha Declaration, reinforcing the Government's anti-corruption agenda and strengthening the Department's commitment to integrity, transparency, accountability, and professionalism.

I extend my sincere gratitude to the Secretary to the Treasury, Senior Officials the Ministry of Finance, Planning and Economic Development, the trading community, and all partner agencies for their continued support. I also commend the staff of Sri Lanka Customs for their dedication and professionalism in achieving these outstanding results under challenging circumstances.

Wimal S.K. Liyanagama
Director General of Customs

CONTENT **PAGE NO**

CHAPTER 01 - INSTITUTIONAL PROFILE

1.1 INTRODUCTION……1
1.2 VISION, MISSION AND OBJECTIVES OF THE INSTITUTION……1
1.3 KEY FUNCTIONS……2
1.4 ORGANIZATIONAL STRUCTURE……3
1.5 PRINCIPAL OFFICIALS……4

CHAPTER 02 - PROGRESS IN YEAR 2025

2.1 FINANCIAL PERFORMANCE……7
2.2 TOP FIFTY REVENUE EARNING COMMODITIES (HS -WISE)……9

CHAPTER 03 - OVERALL FINANCIAL PERFORMANCE

3.1 STATEMENT OF FINANCIAL PERFORMANCE……10
3.2 STATEMENT OF FINANCIAL POSITION……11
3.3 STATEMENT OF CASH FLOWS……12
3.4 PERFORMANCE OF THE REVENUE COLLECTION……13
3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION……14
3.6 VOTE DEBIT PARTICULARS 2025……14
3.7 PERFORMANCE OF THE REPORTING OF NON-FINANCIAL ASSETS……14
3.8 AUDITOR GENERAL'S REPORT……14

CHAPTER 04 - PERFORMANCE INDICATORS

4.1 PERFORMANCE INDICATORS OF THE INSTITUTE……15

CHAPTER 05 - PERFORMANCE OF THE ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDG)

5.1 IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENT GOALS……15

CHAPTER 06 - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT……17
6.2 HUMAN RESOURCE DEVELOPMENT……18

CHAPTER 07 - COMPLIANCE REPORT
7.1 COMPLIANCE REPORT……26

CHAPTER 08 – PERFORMANCE OF THE DIRECTORATES

8.1 ENFORCEMENT CLUSTER

8.1.1 PREVENTIVE DIRECTORATE……37
8.1.2 CENTRAL INTELLIGENCE DIRECTORATE ……39
8.1.3 CENTRAL INVESTIGATION DIRECTORATE……42
8.1.4 CENTRAL DISPOSAL DIRECTORATE… ……44
8.1.5 SOCIAL PROTECTION DIRECTORATE……49
NARCOTIC CONTROL UNIT……49
CONSUMER AND ENVIRONMENTAL PROTECTION UNIT……55
BIODIVERSITY, CULTURAL & NATIONAL HERITAGE PROTECTION DIVISION……60
PORT CONTROL UNIT AND AIR CARGO CONTROL UNIT……64

8.2 REVENUE AND SERVICES CLUSTER

8.2.1 CENTRAL CARGO EXAMINATION DIRECTORATE……79
8.2.2 DECLARATION DIRECTORATE ……82
LONG ROOM……83
MOTOR VEHICLE UNIT ……84
"D" BRANCH ……84
8.2.3 CENTRAL VALUATION DIRECTORATE……89
8.2.4 REVENUE & SERVICES (KATUNAYAKE) DIRECTORATE ……93
8.2.5 INDUSTRIES & SERVICES DIRECTORATE ……96
8.2.6 BOARD OF INVESTMENT COORDINATION DIRECTORATE……100

8.2 CORPORATE CLUSTER

8.3.1 POLICY, PLANNING AND RESEARCH DIRECTORATE……..……103
8.3.2 SPECIALIZED SERVICES DIRECTORATE……..……..……...110
COMMODITY CLASSIFICATION UNIT……...……...……....110
CUSTOMS LABORATORY UNIT ……..……..……...111
GEM UNIT……...……111
TIN/VAT & CHA REGISTRATION UNIT……..……...……..113
8.3.3 COMPLIANCE AND FACILITATION DIRECTORATE……..……..115
8.3.4 PASSENGER SERVICES (COLOMBO) DIRECTORATE……..……123
8.3.5 PASSENGER SERVICES (KATUNAYAKE) DIRECTORATE……..……128

8.4 DIGITAL TRANSFORMATION CLUSTER

8.4.1 INFORMATION & COMMUNICATION TECHNOLOGY DIRECTORATE…….....133
8.4.2 RISK MANAGEMENT DIRECTORATE……136
8.4.3 LEGAL AFFAIRS DIRECTORATE……..……151
8.4.4 EXPORTS DIRECTORATE……..…….....153
8.4.5 REVENUE & SERVICES (PROVINCIAL) DIRECTORATE……..……154

8.5 HUMAN RESOURCES CLUSTER

8.5.1 HUMAN REAOURCES MANAGEMENT DIRECTORATE……..163
8.5.2 HUMAN RESOURCE DEVELOPMENT DIRECTORATE……166
8.5.3 LOGISTICS DIRECTORATE.....171
8.5.4 EMPLOYEE SERVICES DIRECTORATE……..174

8.6 DIRECTORATES DIRECTLY UNDER THE SUPERVISION OF DIRECTOR GENERAL OF CUSTOMS

8.6.1 REVENUE TASK FORCE DIRECTORATE……...179
8.6.2 APPEALS DIRECTORATE……..183
8.6.3 FINANCE DIRECTORATE……..184
8.6.4 SYSTEM AND PROCEDURES COMPLIANCE AUDIT DIRECORATE…….....192
8.6.5 EXCISE (SPECIAL PROVISIONS) DIVISION.....194
8.6.6 INTERNAL AFFAIRS UNIT……196

TABLES

	Page No.
Table 5.1 : Contribution of Sri Lanka Customs to achieve Sustainable Developments Goals	**15**
Enforcement Cluster	
8.1.1 Preventive Directorate	
Table 8.1.1.1 : Revenue collection during the year 2025	37
8.1.2 Central Intelligence Directorate	
Table 8.1.2.1: Performance - 2025	40
Table 8.1.2.2 : Details on detained container and BRAC / FCCU operations	41
8.1.3 Central Investigation Directorate	
Table 8.1.3.1 : Performance on revenue collection - 2025	42
8.1.4 Central Disposal Directorate	
Table 8.1.4.1: No. of Tender Sales Conducted	44
Table 8.1.4.2 : Recoveries from Tender Sales - 2025	45
Table 8.1.4.3 : Recoveries from Non-Refundable Deposits	47
Table 8.1.4.4 : Destruction Requests - 2025	47
8.1.5 Social Protection Directorate	
Table 8.1.5.1 : Narcotic Detections – 2025	49
Table 8.1.5.2 : Details on Narcotic detections by location	50
Table 8.1.5.3 : Monthly Narcotic Detections – 2025	52
Table 8.1.5.4 : Performance – 2025	58
Table 8.1.5.5 : SLSI Rejected Goods for the year 2025	59
Table 8.1.5.6 : Comparison of Total Case Statistics	62
Table 8.1.5.7 : Key seizures of the BCNP – 2025	62
Table 8.1.5.8 : Meetings, Training programmes, Workshops, Awareness Programs and other collaborations - 2025	62
Table 8.1.5.9 : Recovered revenue during the year 2024 and 2025	66
Table 8.1.5.10 : Case Status and Recoveries – 2025	66
Table 8.1.5.11 : Vessels Overtime Monitoring – 2025	67
Revenue & Services Cluster	
8.2.1 Central Cargo Examination Directorate	
Table 8.2.1.1 : Performance - 2025	80
8.2.2 Declaration Directorate	
Table 8.2.2.1 : Performance -2025	85
Table 8.2.2.2 : Revenue Collection - 2025	87
Table 8.2.2.3 : Processed CusDecs – 2025	88
8.2.3 Central Valuation Directorate	
Table 8.2.3.1 : No. of CusDecs Processed - 2025	89
Table 8.2.3.2 : Comparison of Revenue collection	90
Table 8.2.3.3 : Performance of Valuation (Air Cargo) - 2025	91
Table 8.2.3.4 : Performance	92
8.2.4 Revenue & Services (Katunayake) Directorate	
Table 8.2.4.1 : Performance (Imports) - 2025	94
8.2.5 Industries & Services Directorate	
Table 8.2.5.1 : Performance of EFU- TIEP Unit	98
Table 8.2.5.2 : Bonded Warehouse Operation	98
Table 8.2.5.3 : Performance of Postal Appraising Unit	99
8.2.6 BOI Coordination Directorate	
Table 8.2.6.1 : Performance in 2025	100
Corporate Cluster	
8.3.1 Policy, Planning & Research Directorate	
Table 8.3.1.1: Departmental Order (DOPL) published in 2025	104
Table 8.3.1.2: Customs Mutual Administrative Assistance Agreements, Memorandum of Understanding and other agreements related to Sri Lanka Customs	107
Table 8.3.1.3: Performance on RTI functions	109
8.3.2 Specialized Services Directorate	
Table 8.3.2.1: Performance of Commodity Classification Unit	110

Table 8.3.2.2: Performance of Customs Laboratory Unit	111
Table 8.3.2.3: Performance of Gem Unit	111
Table 8.3.2.4 : Exports (Value)	112
Table 8.3.2.5 : Imports (Value)	113
Table 8.3.2.6 : Registration/Activation of Importer/ Exporter on Type of Entity wise	114
Table 8.3.2.7 : Performance of CHA Unit	114
8.3.3 Compliance & Facilitation Directorate	
Table 8.3.3.1: Performance of Post Clearance Audit Division in 2025	118
Table 8.3.3.2: Comparison of Performance	119
Table 8.3.3.3: Comparison of Post Audit Cases	119
Table 8.3.3.4: Comparison of Revenue Collection	119
Table 8.3.3.5: No. of Cases Registered and Finalized	120
Table 8.3.3.6: Status of Refund Claims	121
8.3.4 Passenger Services (Colombo) Directorate	
Table 8.3.4.1: Performance - UPB Warehouse	123
Table 8.3.4.2: Summary of Revenue Collection in 2025	126
Table 8.3.4.3: Performance under Trade Facilitation	127
8.3.5 Passenger Services (Katunayake) Directorate	
Table 8.3.5.1: Revenue Collection - 2025	129
Table 8.3.5.2: Detections in 2025	129
Table 8.3.5.3: Services provided to the Passengers in 2025	130
Table 8.3.5.4: Comparison of Revenue Collection	130
Digital Transformation Cluster	
8.4.1 Information & Communication Technology Directorate	
Table 8.4.1.1: Performance data - 2025	134
8.4.2 Risk Management Directorate	
Table 8.4.2.1: Achievements in Investigations - 2025	139
Table 8.4.2.2: Performance of Risk Management Directorate as per the Action Plan 2025	141
8.4.3 Legal Affairs Directorate	
Table 8.4.3.1: Current Staff	151
Table 8.4.3.2: Progress Review - 2025	152
8.4.4 Exports Directorate	
Table 8.4.4.1: Revenue Collection - 2025	153
8.4.5 Revenue & Services (Provincial) Directorate	
Table 8.4.5.1: Revenue Collection in 2025	156
Table 8.4.5.2: Passenger Facilitation	157
Table 8.4.5.3: Eco-Social Protection	158
Human Resource Cluster	
8.5.2 Human Resource Development Directorate	
Table 8.5.2.1: Current Carder	167
Table 8.5.2.2: Participation of the Customs Staff for Local Training Programs (In House & External)	168
Table 8.5.2.3: Types of Foreign Training Programs held in year 2025	168
Table 8.5.2.4: Participation for Foreign Seminars/ Conference/ Training Programs- 2025 (Designation wise)	169
Table 8.5.2.5: Summary of CHA/WA Certificate Course 2025 - Group 01 and Group 02	169
8.5.3 Logistic Directorate	
Table 8.5.3.1: Progress of Budget Proposals - 2025	171
Table 8.5.3.2: Major Functions completed utilizing the allocated funds in the year 2025	172
8.5.4 Employee Services Directorate	
Table 8.5.4.1: Disciplinary Management	174
Table 8.5.4.2: Answering Audit Queries	174
Table 8.5.4.3: Answering Parliamentary Questions and Series	175
Directorates Directly Under the Supervision of Director General of Customs	
8.6.1 Revenue Task Force Directorate	
Table 8.6.1.1: Recoveries of 2025	180
8.6.2 Appeals Directorate	
Table 8.6.2.1: No. of Appeals received	183
Table 8.6.2.2: No. of Appeal Committee Meetings held	183
Table 8.6.2.3: Pending appeal files	183
8.6.3 Finance Directorate	
Table 8.6.3.1: Comparison of Actual Revenue Collected and Annual Estimate - (Rs. Mn)	186

Table 8.6.3.2: Expenditure Management	187
Table 8.6.3.3: APIT Tax	188
Table 8.6.3.4: Customs Overtime, Cargo Examination and Information and Communication Technology Fund	189
Table 8.6.3.5: Paying Salaries	189
Table 8.6.3.6 : Custom Officers' Reward Fund / Custom Officers Management and Compensation Fund	190
Table 8.6.3.7 : Seized and Forfeited Goods Advance Account for the last two years	191
Table 8.6.3.8 : Details on Deposit Accounts	191
8.6.4 System and Compliance Audit Directorate	
Table 8.6.4.1 : Compliance Report of the Directorate	192
8.6.5 Excise (Special Provisions) Division	
Table 8.6.5.1 : The Excisable articles and the revenue (Local) collected during the year 2024	195
Table 8.6.5.2 : The Excisable articles and the revenue (Local) collected during the year 2025	195
8.6.6 Internal Affairs Unit	
Table 8.6.6.1 : Complaints Summary	197

FIGURES

Enforcement Cluster	Page No.
8.1.1 Preventive Directorate	
Figure 8.1.1.1 : Comparison of revenue collection	38
Figure 8.1.1.2 : Comparison of initiated and finalized cases	38
8.1.2 Central Intelligence Directorate	
Figure 8.1.2.1 : Information received and distributed	40
Figure 8.1.2.2 : Performance in Law Enforcement	41
8.1.4 Central Disposal Directorate	
Figure 8.1.4.1: No. of Tender Sales	45
Figure 8.1.4.2 : Recoveries from Tender Sales - 2025	45
Figure 8.1.4.3: Sales Proceeds Distribution	46
Figure 8.1.4.4: Recoveries from Tender Sales (Rs. Mn)	46
Figure 8.1.4.5: Destructions Completed - 2024 and 2025	47
8.1.5 Social Protection Directorate	
Figure 8.1.5.1 : Distribution of Narcotic Seized - 2025	49
Figure 8.1.5.2 : Value of Narcotic Detections by Location	50
Figure 8.1.5.3 : Detection of Narcotics Drugs – Top 10 Arrival Countries	51
Figure 8.1.5.4 : Monthly Detection Trends (Quantity in Grams)	51
Figure 8.1.5.5: Composition of Cases - 2025	59
Figure 8.1.5.6: Seized commodities	61
Figure 8.1.5.7: Total Forfeitures/Mitigated Forfeitures/Sales Proceedings (Rs. Mn)	66
Figure 8.1.5.8 : Vessels Overtime Monitoring	67
Revenue & Services Cluster	
8.2.2 Declaration Directorate	
Figure 8.2.2.1 : Comparison of Revenue Collection (Rs. Mn)	87
Figure 8.2.2.2 : Comparison of No. of CusDecs Processed	88
8.2.3 Central Valuation Directorate	
Figure 8.2.3.3 : Comparison of Revenue Collection	90
Figure 8.2.3.4 : Valuation (Air Cargo) - A/E Collection (Rs. Mn)	91
Corporate Cluster	
8.3.2 Specialized Services Directorate	
Figure 8.3.2.1 : Recovered Duties and Other Levies - Gem Unit	112
Figure 8.3.2.2 : Exports	112
Figure 8.3.2.3 : Imports	113
8.3.3 Compliance & Facilitation Directorate	
Figure 8.3.3.1 : Comparison of Revenue Collection	120
Figure 8.3.3.2 : Comparison on No. of Cases Registered and Finalized	120
Figure 8.3.3.3 : Comparison on Refund Claims	121
8.3.4 Passenger Services (Colombo) Directorate	
Figure 8.3.4.1: Comparison of Total Recoveries (Rs. Mn)	126
8.3.5 Passenger Services (Katunayake) Directorate	
Figure 8.3.5.1 : Comparison of Revenue Collection (Rs. Bn)	130
Digital Transformation Cluster	
8.4.5 Revenue & Services (Provincial) Directorate	
Figure 8.4.5.1 : Comparison of Revenue	158

CHAPTER 01: INSTITUTIONAL PROFILE

1.1 INTRODUCTION

Sri Lanka Customs is one of the oldest government departments in Sri Lanka as well as one of the oldest Customs Administrations in the world, established in the year 1806. It's a full-pledged state organization mainly responsible for the collection of revenue and the enforcement of law.

1.2 VISION, MISSION AND MAIN OBJECTIVES OF THE INSTITUTION

Vision

"Secure and prosperous nation through strong borders"

Mission

"Providing world-class Customs service to secure revenue, protect the environment and society, and promote the seamless flow of trade and travel, with integrity and professionalism"

Main objectives of Sri Lanka Customs

I. Collection of Revenue

Sri Lanka Customs is the leading government agency in collecting revenue in Sri Lanka. Sri Lanka Customs is responsible for more than 50% of the government tax revenue collection.

II. Social Protection

Acting as a shield to prevent the penetration of illegal drugs and other harmful goods into the country and smuggling of biological resources and other treasures from the country, Customs fulfills the imperative task. Since Sri Lanka is biodiversity hotspot, Biodiversity, Cultural and National Heritage Protection Branch of Sri Lanka Customs performs tireless duty to protect treasures to the nation. Narcotics Control Unit also plays key role among other enforcement agencies in Sri Lanka.

III. Trade Facilitation

The automation of Sri Lanka Customs in 1993 opened the pathway to introduce several measures to simplify its procedures. Initiation of Risk Management system and Single Window and streamlining of procedures, explicitly helped to save the time and costs trade. After ratifying the WTO Trade Facilitation Agreement, Sri Lanka Customs is moving forward for further facilitation of trade by making striking changes in procedures and legislative framework.

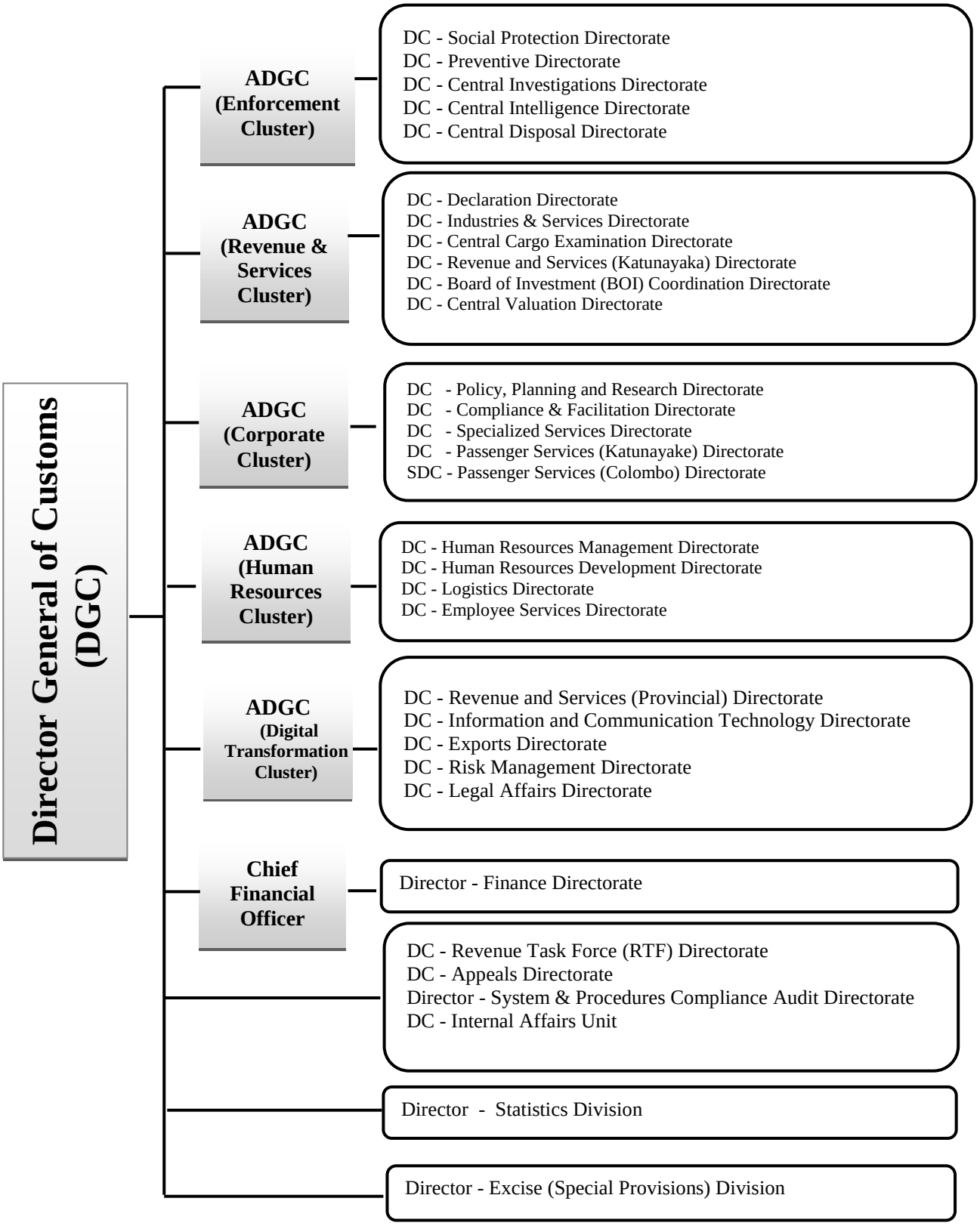
IV. Law enforcement

Law enforcement in Sri Lanka Customs is crucial for ensuring compliance, enforcing import/export laws, preventing smuggling, and maintaining border security. The department has the authority to enact and enforce over 125 laws.

1.3 KEY FUNCTIONS

- Implementation of Government Policies relating to tariff, trade and social protection laws.
- Assessment and collection of import and export Customs duties.
- Assessment and collection of duties / taxes and other levies on behalf of other acts and State agencies.
- Implementation (granting) of duty (tax) waivers, exemptions and concessions.
- Securing of duties and other levies and accounting of the same.
- Refunds, drawbacks and rebates of Customs duty.
- Prevention and detection of smuggling, commercial frauds and trafficking of narcotic drugs.
- Enforcement of laws relating to prohibited and restricted goods.
- Investigating and inquiring into offences committed under the Customs Law and other related Laws.
- Penalizing offenders / seizure of forfeited goods.
- Disposal of goods forfeited.
- Clearance of import and export cargo.
- Clearance of passengers and passengers' baggage.
- Computerization of cargo and passenger clearance procedures.
- Implementing fiscal measures for the protection of local industries and agricultural products.
- Management of Export Facilitation Schemes.
- Management of Warehousing of Goods (Bonds Scheme).
- Monitoring of export oriented industrial schemes.
- Compilation and issue of Trade Statistics.
- Providing information / classification rulings etc.
- Regular dialogue with Trade Chambers – Forwarding Agents – CHAA
- Conducting training / awareness programmes.
- Regular communication with the World Customs Organization (WCO) on matters relating to Nomenclature, Classification, Valuation and Enforcement Techniques.
- Coordination of work with line agencies and government Departments for exchange of information: Ministry of Finance, Planning and Economic Development, Department of Inland Revenue, Export Development Board and Department of Excise etc.

1.4 ORGANIZATIONAL STRUCTURE



Abbreviations :
ADGC - Additional Director General of Customs
SDC - Senior Director of Customs
DC - Director of Customs

1.5 PRINCIPAL OFFICIALS

(As at 31.12.2025)

Mr. S.P. Arukgoda
Director General of Customs

Mrs. H.W.S.P. Karunarathna
Additional Director General of Customs (Human Resources)

Mr. C.S.A. Chandrasekare
Additional Director General of Customs (Corporate)

Mr. A.W.S.I. Silva
Additional Director General of Customs (Digital Transformation)

Mr. L.K.H.D.K. Aarewatta
Additional Director General of Customs (Enforcement)

Mr. T. Loganathan
Additional Director General of Customs (Revenue and Services)

Mr. M.R.G.A.B. Muthukude
Chief Finance Officer (Finance Management)

Mrs. M.G.N. Premathilaka
Chief Accountant (Finance Management)

Mrs. J.H. Fernando
Director (Chief Internal Auditor)
(System & Procedures Compliance Audit)

Mr. S.A.T.B. Suraweera
Senior Director of Customs (Passenger Services- Colombo)

Mr. A.M.L.K. Alahakoon
Director of Customs (Appeals)

Mr. P.N.P.P. Premarathna
Director of Customs (Revenue Task Force)

Mr. M.A.M. Nazir
Director of Customs (Industries and Services)

Mr. A.A.D.C. Shanthapriya
Director of Customs (Compliance and Facilitation)

Mr. R.L. Weerasekara
Director of Customs (Passenger Services - Katunayaka)

Mr. R.D.R. Perera
Director of Customs (Logistics)

Mr. P.M.S. Udayakantha
Director of Customs (Exports)

Mrs. K.K.D.C. Ranaweera
Director of Customs (Human Resources Development)

Mr. I.U.K.T. Jayawardhane
Director of Customs (Central Disposal)

Mr. G.H.N. Jagath
Director of Customs (BOI Coordination)

Ms. B.D.T. Perera
Director of Customs (Central Valuation)

Mr. C.P.G. Punchihewa
Director of Customs (Preventive)

Mrs. E. Patuwathawithana
Director of Customs (Employee Services)

Mrs. C.D. Liyanage
Director of Customs (Human Resources Management)

Mrs. S.D. Abeysekara
Director of Customs (Provincial)

Mr. M.W.R. Tissera
Director of Customs (Declaration)

Mr. H.M.C.K. Herath
Director of Customs (Revenue and Services - Katunayaka)

Mr. P.V.M. Fernando
Director of Customs (Social Protection)

Mr. D.A.T.R. Warnakulasooriya
Director of Customs (Risk Management)

Mr. K.U.D. Senarathne
Director of Customs (Central Cargo Examination)

Mr. W.R.P. Wickramarathne
Director of Customs (Information and Communication Technology)

Mr. W.K.A.P.C. Abeysinghe
Director of Customs (Central Intelligence)

Mr. L.I.N. Perera
Director of Customs (Specialized Services)

Mrs. P. Wijenayake
Director of Customs (Legal Affairs) (Cover up)

Mr. J.A.K.K. Pradeep
Director of Customs (Central Investigation)

Mr. W.A.S. Kumara
Director of Customs (Policy, Planning and Research)

Mrs. E. Patuwanawithana
Director (Excise Duty) (Acting)

Mrs. K.A.S. Kodikara
Director (Statistics)

CHAPTER 02 : PROGRESS IN YEAR 2025

2.1 FINANCIAL PERFORMANCE

2.1.1 Revenue Collection

(Rs. Mn)

Revenue Code	Description	2024		2025	
		Budget	Actual	Budget	Actual
1001.01.00	Import Duty	175,000	111,147	240,000	275,894
1001.02.00	Export Duty	35	27	32	18
1001.03.00	IECD License Fee	-	-	-	42
1001.04.00	Ports & Airports Dev. Levy	175,000	170,014	177,000	180,853
1001.05.01	Import Cess Levy	58,000	79,133	87,700	88,728
1001.05.02	Export Cess Levy	2,000	1,995	2,300	1,644
1001.08.00	Special Commodity Levy	95,000	115,199	145,000	164,599
1002.05.01	Excise Duty- Cigarettes	143,000	117,145	100,000	101,173
1002.05.03	Petrol and Diesel	135,000	200,200	180,000	240,575
1002.05.04	Motor Vehicle	30,000	58,562	396,000	471,751
1002.05.99	Others	5,000	8,039	12,000	12,120
2003.07.10	Vehicle Entitlement Levy	165	240	1,400	2,260
2003.02.17	Sales of Garment	-	121	-	103
2003.03.01	Fine & Forfeitures	-	8,024	-	5,415
	Total Customs Revenue	**818,200**	**869,846**	**1,341,432**	**1,545,175**
2004.04.02	Economic Service Charge Value	-	201	-	-
1002.12.03	National Building Tax	-	8	-	407
1002.01.04	Value Added Tax on Imports	660,000	597,493	820,000	891,390
1002.16.00	Social Security Contribution Levy	55,000	64,392	70,000	72,614
1003.01.00	Luxury Vehicle Tax	-	2,772	-	52,048
2003.02.99	Sundries	-	297	-	383
2003.99.00	Other Receipts	-	122	-	129
	Total Other Revenue	**715,000**	**665,285**	**890,000**	**1,016,971**
	Total Revenue	**1,533,200**	**1,535,131**	**2,231,432**	**2,562,146**

Source : Finance Directorate, Sri Lanka Customs

2.1.2 Performance of Customs Revenue Collection

(Rs. Mn)

Revenue Code	Description	2025	
		Budget	Actual
1001.01.00	Import Duty	240,000	275,894
1001.02.00	Export Duty	32	18
1001.03.00	IECD License Fee	-	42
1001.04.00	Ports & Airports Dev. Levy	177,000	180,853
1001.05.01	Import Cess Levy	87,700	88,728
1001.05.02	Export Cess Levy	2,300	1,644
1001.08.00	Special Commodity Levy	145,000	164,599
1002.05.01	Excise Duty- Cigarettes	100,000	101,173
1002.05.03	Petrol and Diesel	180,000	240,575
1002.05.04	Motor Vehicle	396,000	471,751
1002.05.99	Others	12,000	12,120
2003.07.10	Vehicle Entitlement Levy	1,400	2,260
2003.02.17	Sales of Garment	-	103
2003.03.01	Fine & Forfeitures	-	5,415
	Total Customs Revenue	**1,341,432**	**1,545,175**

Source : Finance Directorate, Sri Lanka Customs

2.1.3 Revenue collected for other Agencies

(Rs. Mn)

Revenue Code	Description	2025	
		Budget	Actual
2004.04.02	Economic Service Charge Value	-	-
1002.12.03	National Building Tax	-	407
1002.01.04	Value Added Tax on Imports	820,000	891,390
1002.16.00	Social Security Contribution Levy	70,000	72,614
1003.01.00	Luxury Vehicle Tax	-	52,048
2003.02.99	Sundries	-	383
2003.99.00	Other Receipts	-	129
	Total Other Revenue	**890,000**	**1,016,971**

Source : Finance Directorate, Sri Lanka Customs

2.2 TOP FIFTY REVENUE EARNING COMMODITIES (HS-WISE) IN 2025

(IMPORTS FOR LOCAL USE (CPC 4XXX))

Rank	HS Code	Total Tax (Rs.)
1	87032169	215,950,209,819
2	27101221	200,486,629,845
3	27101942	124,589,069,797
4	87034035	119,231,782,966
5	87032370	62,866,351,091
6	87112010	60,836,635,674
7	87036035	59,200,521,430
8	87032250	54,223,263,294
9	04022100	53,594,120,120
10	87032450	48,447,368,166
11	87042191	42,442,920,036
12	87038073	26,662,977,321
13	87038032	26,140,447,383
14	87032154	22,547,465,375
15	85171390	18,186,923,194
16	27111910	18,181,686,164
17	87033350	17,640,215,177
18	87032359	17,588,388,675
19	17019910	15,075,839,955
20	87021039	14,673,513,627
21	72071110	13,885,339,782
22	87032192	13,709,325,448
23	87036071	13,688,480,565
24	17019920	13,109,290,000
25	15119030	12,658,668,945

Rank	HS Code	Total Tax (Rs.)
26	10019910	12,611,551,749
27	07019000	12,399,043,959
28	27101970	12,136,591,077
29	27101980	12,037,098,322
30	25231000	12,026,337,416
31	27011900	11,961,002,757
32	23040000	11,716,900,121
33	15131910	10,927,226,181
34	72259200	10,454,008,306
35	72107000	10,147,409,681
36	69072190	10,034,614,202
37	31021000	9,985,432,257
38	27101222	9,699,486,071
39	10063029	8,496,451,690
40	15132900	8,033,638,407
41	15121900	7,623,769,192
42	87034051	7,573,157,946
43	27101941	7,387,504,400
44	87038031	7,210,867,250
45	40111090	7,105,554,652
46	84713090	7,074,837,738
47	87034053	7,017,947,168
48	87034071	6,543,770,084
49	27090010	6,476,900,934
50	10059000	6,429,813,338
		1,518,728,348,747

Source : ICT Directorate, Sri Lanka Customs

CHAPTER 03 : OVERALL FINANCIAL PERFORMANCE

3.1 STATEMENT OF FINANCIAL PERFORMANCE

Statement of Financial Performance for the period ended 31st December 2025

ACA -F

Statement of Financial Performance
for the period ended 31st December 2025

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**			-	
-	Income Tax	1		-	
689,400,000,000	Taxes on Domestic Goods & Services	2	827,879,417,517	384,185,605,203	ACA-1
652,032,000,000	Taxes on International Trade	3	711,736,495,968	477,515,177,039	
380,000,000	Non Tax Revenue & Others	4	5,517,344,922	8,144,941,146	
1,341,812,000,000	**Total Revenue Receipts (A)**		**1,545,133,258,408**	**869,845,723,388**	
-	**Non Revenue Receipts**		-		
-	Treasury Imprests		5,550,695,221	3,901,521,056	ACA-3
-	Deposits		75,756,604,951	60,334,893,327	ACA-4
-	Advance Accounts (Advanced B)		71,708,726	71,347,314	ACA-5
	Advance Accounts (Other Advanced)		1,593,007	14,297,354	
-	Other Main Ledger Receipts		51,150,087	710,500	
-	**Total Non Revenue Receipts (B)**		**81,431,751,992**	**64,322,769,551**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**1,626,565,010,400**	**934,168,492,939**	
	Remittance to the Treasury (D)		**31,371,988,766**	**29,090,204,532**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**1,595,193,021,634**	**905,078,288,407**	
	Less: Expenditure				
-	**Reecurrent Expenditure**				
3,016,540,000	Wages, Salaries & Other Employment Benefits	5	2,911,816,231	2,308,694,777	
1,679,900,000	Other Goods & Services	6	1,207,382,247	1,358,126,846	ACA-2(ii
22,500,000	Subsidies, Grants and Transfers	7	18,681,878	19,196,997	
-	Interest Payments	8	-	-	
100,000	Other Recurrent Expenditure	9	-	827,488	
4,719,040,000	**Total Recurrent Expenditure (F)**		**4,137,880,356**	**3,686,846,108**	
	Capital Expenditure				
374,900,000	Rehabilitation & Improvement of Capital Assets	10	34,376,589	34,804,862	
1,455,288,755	Acquisition of Capital Assets	11	307,241,063	428,809,345	
-	Capital Transfers	12	-	-	ACA-2(ii
-	Acquisition of Financial Assets	13	-	-	
360,000	Capacity Building	14	358,800	211,579	
-	Other Capital Expenditure	15	-	-	
1,830,548,755	**Total Capital Expenditure (G)**		**341,976,452**	**463,825,786**	
	Deposit Payments		67,548,986,835	55,040,543,108	ACA-4
	Advance Payments (Advanced B' Account)		81,214,151	57,472,759	ACA-5
	Other Advanced Accounts		7,370,501	10,751,834	
	Total Main Ledger Expenditure (H)		**67,637,571,487**	**55,108,767,701**	
	Total Expenditure I = (F+G+H)		**72,117,428,296**	**59,259,439,595**	
	Balance as at 31st December J = (E-I)		**1,523,075,593,338**	**845,818,848,812**	
				-	
	Balance as per the Imprest Adjustment Statement		**1,523,075,593,338**	**845,818,848,812**	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			-	-	

Source : Finance Directorate, Sri Lanka Customs

3.2 STATEMENT OF FINANCIAL POSITION

As at 31ST December 2025

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	16,791,439,945	16,502,082,202
Financial Assets			
Advance Accounts	ACA-5/5(a)	213,589,498	198,306,580
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**17,005,029,443**	**16,700,388,782**
Net Assets / Equity			
Net Worth to Treasury		(45,936,452,575)	(37,744,117,378)
Property, Plant & Equipment Reserve		16,791,439,945	16,502,082,202
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	46,150,042,073	37,942,423,957
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**17,005,029,443**	**16,700,388,782**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 33 and Annexures to accounts presented in pages from 34 to 46 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

Chief Accounting Officer
Name : Dr. Harshana Suriyapperuma
Designation : Secretary
Ministry of Finance, Planning and Economic Development
Date : 20.02.2026

Accounting Officer
Name : S.P.Arukgoda
Designation :Director General of Customs
Date : 20 .02.2026

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name : M.R.G.A.B.Muthukude
Date : 20 .02.2026

Dr. Harshana Suriyapperuma
Secretary to the Treasury and Secretary to the Ministry of Finance, Planning and Economic Development
Ministry of Finance
Colombo 01

Seevali Arukgoda
Director General of Customs
Sri Lanka Customs
Colombo 11

M.R.G.A.B. Muthukude
Chief Financial Officer
Sri Lanka Customs
Colombo - 11.

2

Source : Finance Directorate, Sri Lanka Customs

3.3 STATEMENT OF CASH FLOWS

Statement of Cash Flows for the Period ended 31st December 2025

ඒඹිඒ-සී

2025දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා
මුදල් ප්‍රවාහ ප්‍රකාශනය

	නක්‍ය 2025 රු.	සංශෝධිත 2024 රු.
මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහයන්		
මූල බදු ලැබීම්	1,514,708,833,852	830,478,634,566
ගාස්තු, අධිභාර, දඩමුදල් සහ බලපත්‍ර	5,517,344,922	8,144,941,146
ලාභ	-	-
ආදායම් නොවන ලැබීම්	-	-
වෙනත් ආදායම් ශීර්ෂ වෙතුවෙන් එකතු කරන ලද ආදායම්	1,017,187,626,967	665,375,197,155
අග්‍රිම ලැබීම්	5,550,695,221	3,901,521,056
අත්තිකාරම් අයකර ගැනීම් - අන්තිකාරම් සී ගිණුම	79,855,034	84,574,225
අත්තිකාරම් අයකර ගැනීම් - අරාබ අත්තිකාරම් ගිණුම්	1,593,007	14,297,354
තැන්පතු ලැබීම්	75,756,604,951	60,334,893,327
රේගු මූල්‍ය පාලන ගිණුම්	52,464,186,973	7,772,069,824
විවිධ ලැබීම්	55,784,603	123,563,310
මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය (අ)	**2,671,322,525,530**	**1,576,229,691,963**
අඩුකළා : මුදල් වැය කිරීම්		
පුද්ගල පඩිනඩි හා මෙහෙයුම් වියදම්	4,137,616,895	3,665,274,535
සහනාධාර සහ මාරුකිරීම්	18,681,878	19,196,997
වෙනත් වැය ශීර්ෂ වෙතුවෙන් දරන ලද වියදම්	8,253,398,438	8,015,337,534
භාණ්ඩාගාරයට පියවන ලද අග්‍රිම	2,549,240,224,033	1,489,736,824,047
අත්තිකාරම් ගෙවීම් - අත්තිකාරම් සී ගිණුම	80,838,746	60,256,009
අත්තිකාරම් ගෙවීම් - අරාබ අත්තිකාරම් ගිණුම	7,370,501	10,751,834
තැන්පතු ගෙවීම්	67,548,986,835	55,040,543,108
රේගු මූල්‍ය පාලන ගිණුම	41,525,697,490	18,785,730,933
විවිද ගෙවීම්	202,469,651	437,479,168
මෙහෙයුම් ක්‍රියාකාරකම් සඳහා වැය කරන ලද මුදල් ප්‍රවාහය (ආ)	**2,671,015,284,467**	**1,575,771,394,165**
මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ ශුද්ධ මුදල් ප්‍රවාහය (ඇ)=(අ)-(ආ)	**307,241,063**	**458,297,798**
ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහයන්		
පොළී	-	-
ලාභාංශ	-	-
නිමිකම් ඉවත්වීමේ ප්‍රතිපාදන හා භෞතික වත්කම් විකිණීම්	-	-
උපණය අයකර ගැනීම්	-	-
ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය (ඈ)	-	-
අඩුකළා : මුදල් වැය කිරීම්		
මූලධන වත්කම් ඉදිකිරීම්, මිලදී ගැනීම් හා වෙනත් ආයෝජන අත්පත් කර ගැනීම්	307,241,063	458,297,798
ආයෝජන ක්‍රියාකාරකම් සඳහා වැය කරන ලද මූළු මුදල් ප්‍රවාහය (ඉ)	**307,241,063**	**458,297,798**
ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ ශුද්ධ මුදල් ප්‍රවාහය (ඊ)=(ඈ)-(ඉ)	**(307,241,063)**	**(458,297,798)**
මෙහෙයුම් හා ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ ශුද්ධ මුදල් ප්‍රවාහය (උ)=(ඇ) + (ඊ)	-	-
මූල්‍ය ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහයන්		
දේශීය ණය ගැනීම්	-	-
විදේශීය ණය ගැනීම්	-	-
ප්‍රදානයන් ලැබීම්	-	-
මූල්‍ය ක්‍රියාකාරකම්වලින් ජනිත වූ මූළු මුදල් ප්‍රවාහය (ඌ)	-	-
අඩුකළා : මුදල් වැය කිරීම්		
දේශීය ණය ආපසු ගෙවීම්	-	-
විදේශීය ණය ආපසු ගෙවීම්	-	-
මූල්‍ය ක්‍රියාකාරකම් සඳහා වැය කරන ලද මූළු මුදල් ප්‍රවාහය (එ)	-	-
මූල්‍ය ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය (ඒ)=(ඌ)-(එ)	-	-
මුදල්වල ශුද්ධ වෙනස්වීම් (ඔ) = (උ)+(ඒ)	-	-
ජනවාරි 01 දිනට ආරම්භක මුදල් ශේෂය	-	-
දෙසැම්බර් 31 දිනට අවසානා මුදල් ශේෂය	-	-

3

Source : Finance Directorate, Sri Lanka Customs

3.4 PERFORMANCE OF THE REVENUE COLLECTION IN 2025

3.4.1 Revenue Collected for Customs Revenue Codes

(Rs. Mn)

Revenue Code	Description	Budget	Actual
1001.01.00	Import Duty	240,000	275,894
1001.02.00	Export Duty	32	18
1001.03.00	IECD License Fee	-	42
1001.04.00	Ports & Airports Dev. Levy	177,000	180,853
1001.05.01	Import Cess Levy	87,700	88,728
1001.05.02	Export Cess Levy	2,300	1,644
1001.08.00	Special Commodity Levy	145,000	164,599
1002.05.01	Excise Duty- Cigarettes	100,000	101,173
1002.05.03	Petrol and Diesel	180,000	240,575
1002.05.04	Motor Vehicle	396,000	471,751
1002.05.99	Others	12,000	12,120
2003.07.10	Vehicle Entitlement Levy	1,400	2,260
2003.02.17	Sales of Garment	-	103
2003.03.01	Fine & Forfeitures	-	5,415
	Total Customs Revenue	**1,341,432**	**1,545,175**

Source : Finance Directorate, Sri Lanka Customs

3.4.2 Revenue Collected for other Agencies

(Rs. Mn)

Revenue Code	Description	Budget	Actual
2004.04.02	Economic Service Charge Value	-	-
1002.12.03	National Building Tax	-	407
1002.01.04	Value added Tax on Imports	820,000	891,390
1002.16.00	Social Security Contribution Levy	70,000	72,614
1003.01.00	Luxury Vehicle Tax	-	52,048
2003.02.99	Sundries	-	383
2003.99.00	Other Receipts	-	129
	Total Other Revenue	**890,000**	**1,016,971**

Source : Finance Directorate, Sri Lanka Customs

3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION

(Rs. Mn)

Expenditure Management						
Description	**2024**			**2025**		
	Budgeted	**Actual**	**Used %**	**Budgeted**	**Actual**	**Used %**
Recurrent	3,878	3,684	95%	4,719	4,138	88%
Capital	594	459	77%	1,830	342	19%
Public Officers' Advance B Account	55	32	58%	55	55	100%
Total	**4,527**	**4,175**	**92%**	**6,604**	**4,535**	**69%**

Source : Finance Directorate, Sri Lanka Customs

3.6 VOTE DEBIT PARTICULARS - 2025

Account Code	Head	Ministry / Department	Amount (Rs.)
247-1-1-0-1003-4/11	306	Sri Lanka Railway	2,034,510.00
247-1-1-0-1302-0/11	309	Department of Buildings	178,999.27
247-1-1-0-2001-0/11	256	District Secretariat, Gampaha	1,667,264.71
247-1-1-0-2001-0/11	257	District Secretariat, Kalutara	2,929,058.65
247-1-1-0-2001-0/11	261	District Secretariat, Galle	1,571,233.27
247-1-1-0-2001-0/11	271	District Secretariat, Trincomalee	7,935,905.98

Source : Finance Directorate, Sri Lanka Customs

3.7 PERFORMANCE OF THE REPORTING OF NON-FINANCIAL ASSETS

Rs.('000)

Asset Code	Code Description	Balance as per Financial Position Report as at 31.12.2024	Balance as per Financial Position Report as at 31.12.2025	Yet to be accounted	Reporting progress as a %
9151	Building & Structure	7,046,369.00	7,046,369.00	-	100%
9152	Machinery & Equipment	5,048,748.00	5,205,849.00	-	100%
9153	Land	4,272,560.00	4,272,660.00	-	100%
9154	Intangible Assets	50,910.00	183,067.00	-	100%
9155	Biological Assets	-	-	-	-
9160	Work in Progress	83,495.00	83,495.00	-	100%
9180	Lease Assets	-	-	-	100%

Source : Finance Directorate, Sri Lanka Customs

3.8 AUDITOR GENERAL'S REPORT

Please see the Annexure - I

Head 247 - Summary Report of the Auditor General on the Financial Statements of Sri Lanka Customs for the year ended 31 December 2025, in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

CHAPTER 04 : PERFORMANCE INDICATORS

4.1 PERFORMANCE INDICATORS OF THE INSTITUTE

(Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% -74%
Revenue Collection	X		
Social Protection Measures	X		
Trade Facilitation Measures	X		

Source : Sri Lanka Customs

CHAPTER 05: PERFORMANCE OF THE ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDG)

5.1 IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENT GOALS

Sustainable Development Goals that Sri Lanka Customs aims to achieve through its institutional functions.

SDG 4 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
SDG 8 - Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
SDG 9 - Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
SDG 12 - Ensure sustainable consumption and production patterns
SDG 15 - Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
SDG 16 - Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
SDG 17 - Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Table 5.1 : Contribution of Sri Lanka Customs to achieve Sustainable Developments Goals

Strategic Goal	Objectives	SDG to be achieved	SDG Target to be achieved	Achievement Indicator	Progress of the Achievement to date		
					0%-49%	50%-74%	75%-100%
1. Maximize Revenue	1.1 Collection of due revenue	SDG 17	17.1	Strengthened domestic resource mobilization through improved tax and revenue system			X
		SDG 16	16.6	Accountable and effective institution			X
	1.2 Prevention of leakages	SDG 16	16.4	Reduced corruption and illicit financial flows			X
			16.6	Enhanced transparency and efficiency			X
		SDG 17	17.1	Improved revenue administration			X
	1.3 Finding new avenues	SDG 8	8.2	Enhanced technological upgrading, innovation and economic diversification			X
		SDG 17	17.1	Expanded revenue base			X

Strategic Goal	Objectives	SDG to be achieved	SDG Target to be achieved	Achievement Indicator	Progress of the Achievement to date		
					0%-49%	50%-74%	75%-100%
2. Facilitation of Legitimate Trade	2.1 Implementation of trade facilitation measures and compliance with international obligations	SDG 8	8.a	Enhanced trade-related support for developing countries			X
		SDG 9	9.1	Improved infrastructure for trade			X
		SDG 17	17.10	Universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization			X
			17.11	Increased exports			X
	2.2 Effective and efficient implementation of government policies on trade facilitation	SDG 16	16.6	Strengthened institutional capacity			X
			16.7	Improved inclusive decision-making			X
		SDG 17	17.14	Ensured policy coherence			X
	2.3 Deterring non-compliant trade	SDG 16	16.3	Upheld rule of law			X
			16.4	Reduced illicit trade			X
3. Protection of People and Environment through Efficient Border Control	3.1 Prevent transnational crimes and offenses	SDG 16	16.1	Reduced violence and crime			X
			16.4	Combated organized crime and trafficking			X
	3.2 Enhance compliance with international agreements and national standards	SDG 17	17.10	Supported fair global trading system			X
			17.16	Strengthened partnerships			X
	3.3 Enhance relationships with local and foreign border agencies	SDG 17	17.16	Enhanced global partnerships			X
			17.17	Promoted public-private partnerships			X
		SDG 16	16.a	Built institutional capacity			X
	3.4 Promote awareness and understanding of eco-social protection	SDG 12	12.4	Ensured sound management of hazardous materials			X
		SDG 15	15.7	Prevented wildlife trafficking			X
			15.c	Enhanced global support for efforts to combat poaching and trafficking of protected species			X

Strategic Goal	Objectives	SDG to be achieved	SDG Target to be achieved	Achievement Indicator	Progress of the Achievement to date		
					0%-49%	50%-74%	75%-100%
4. Transformation of the Organization to Achieve Excellence	4.1 Streamline systems and procedures through research and innovative modernization	SDG 16	16.6	Improved institutional effectiveness			X
		SDG 8	8.2	Improved productivity through innovation			X
	4.2 Develop the human capital	SDG 4	4.4	Enhanced relevant skills for workforce			X
		SDG 8	8.5	Promoted productive employment			X
	4.3 Ensure dynamic Organizational development and optimization of resources	SDG 8	8.2	Improved productivity through innovation			X
		SDG 16	16.6	Built effective institutional structure			X
	4.4 Promote integrity-oriented organizational behavior	SDG 16	16.5	Reduced corruption			X
			16.6	Strengthened accountability and transparency			X
			16.b	Ensured implementation of non-discriminatory policies			X

Source : Sri Lanka Customs

CHAPTER 06 - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	710	458	252
Tertiary	876	632	244
Secondary	995	743	252
Primary	496	444	52
	3,077	**2,277**	**800**

Source : HRM Directorate, Sri Lanka Customs

Approval have been received to fill 200 vacancies of the post of Assistant Superintendent of Customs and 51 vacancies of the post of Customs Guard in the year 2025. Accordingly, necessary actions are being taken to make relevant recruitments.

Since appointments to fill vacancies of senior level posts are made by the Public Service Commission, actions are taken to engage suitable officers on cover up basis until formal appointments are made.

However, for the smooth functioning of the Department of Customs, actions have been taken to engage officers in the service outside their duty hours, as well.

6.2 HUMAN RESOURCE DEVELOPMENT

6.2.1 Local Training Program (for Customs Staff)

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
1	ASYCUDA WORLD for ASC- Batch-1	04.01.2025	27.03.2025	106	27,000/-
2	Use of Asycuda Reports for Cash Sheet Reconciliation Process (for Finance Management Directorate)	03.11.2025	03.11.2025	11	3,450/-
3	Training on Bonding Procedure - Batch 1	20.01.2025	20.01.2025	18	7,740/-
4	Training on ASYCUDA WORLD for SDDC and DDC	20.01.2025	20.01.2025	33	11,500/-
5	Training on C & FD Procedure - Batch 1	02.05.2025	02.11.2025	24	8,510/-
6	Training on Export Procedure - Batch -01	17.01.2025	17.01.2025	22	5,500/-
7	Induction Training Program for New ASCC-2025	20.01.2025	21.01.2025	16	26,500/-
8	Lockers Exams for New ASCC-2025	02.03.2025	02.03.2025	16	N/A
9	BRAC Awareness Programme-2025	29.05.2025	29.05.2025	13	N/A
10	Capacity Building for MSO	26.05.2025	27.05.2025	24	36,000/-
11	Customs Law (With Statement recording practical session) & Investigation Skills	19.02.2025	22.05.2025	143	74,600/-
12	Capacity Building for SDDC & DDC (Conducted an Inquiry) Batch - 01	19.02.2025	22.05.2025	48	33,900/-
13	Counter Wildlife Trafficking Training for Law Enforcement Officers (Environmental Foundation Limited)	04.06.2025	06.06.2025	5	N/A
14	Counter Wildlife Trafficking Training for Law Enforcement Officers	21.04.2025	24.04.2025	7	N/A
15	Workshop on ODS & NODS Conducted by Ministry of Environment	03.03.2025	12.03.2025	21	N/A
16	Customs Law & Investigation Skills	19.02.2025	22.05.2025	143	74,600/-
17	Crash Course for ACO-Batch 01	02.03.2025	03.03.2025	30	39,100/-
18	HS Classification Advanced Course	03.03.2025	12.03.2025	20	56,100/-
19	Workshop on ODS & NODS conducted by Ministry of Environment	08.10.2025	13.10.2025	67	N/A
20	Crash Course for APO Batch 01 2025	05.06.2025	11.06.2025	31	51,070/-
21	Improving Food Security and Food Safety through Better Cross border Controls of Agricultural Commodities	18.06.2025	19.06.2025	1	N/A
22	Develop Investigation Skills - Batch 02	24.07.2025	24.07.2025	19	4,500/-
23	nCEN Program	18.06.2025	20.06.2025	41	11,920/-
24	Proposal for Capacity Building (Mindfulness)	23.06.2025	27.06.2025	31	75,970/-
25	Crash Course for Appraisers Batch 01 2025	20.05.2025	08.07.2025	26	61,210/-
26	Advanced Customs Law for SDDC & DDC	24.09.2025	24.09.2025	58	86,490/-
27	ASYCUDA WORLD for SDDC and DDC	24.07.2025	24.07.2025	12	3,450/-
28	Workshop on Prosecution and Investigation	04.08.2025	14.08.2025	65	56,000/-
29	Workshop on Risk Management Principles	25.08.2025	25.08.2025	29	9,200/-
30	Financial Regulations and EB Code for Customs Officers	15.07.2025	20.08.2025	39	22,000/-
31	Advanced MS Excel	24.09.2025	03.10.2025	22	308,000/-
32	Training Course by Sri Lanka Atomic Energy Regulatory Authority	22.10.2025	23.10.2025	1	10,000/-
33	INTA Training Program for Enforcement Authorities in Sri Lanka	12.08.2025	12.08.2025	2	N/A
34	Capacity Building of SDDC (Conduct an Inquiry) Batch 02	10.10.2025	17.10.2025	41	57,000/-

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
35	Capacity Building Programme for KKS	07.11.2025	12.11.2025	57	35,780/-
36	Training on Basic/Advanced Excel Application	12.11.2025	13.11.2025	56	106,520/-
37	ASYCUDA WORLD for ASC - Batch 2	19.11.2025	19.11.2025	27	7,260/-
38	Training Program for Customs Guards for EB-II	20.11.2025	20.11.2025	13	3,450/-
39	Crash Course for APO- Batch 2	01.12.2025	05.12.2025	32	52,580/-
40	ASY HUB- Pre Arrival/ Paperless	27.11.2025	27.11.2025	32	6500/-
41	Crash Course for ACO - Batch 02	05.12.2025	12.12.2025	41	52,790/-
42	Workshop on ODS & Non-ODS Ministry of Environment	21.02.2025	21.02.2025	26	N/A
43	Awareness program on global threat on terrorism & Weapons of Mass Destruction (WMD) & linkage between terrorism groups workshop	15.09.2026	19.09.2026	5	N/A
44	Goods disposal Procedure & reward distribution in Customs Context	29.05.2025	04.06.2025	95	19,090/-
45	Short duration Workshop on AEO Awareness by Japan Customs Experts	18.02.2025	18.02.2025	41	15,050/-
46	Induction Training Program for New IC	17.03.2025	19.03.2025	11	16,560/-
47	Request for Assistance in Conducting Capacity Building Training for Assistant Preventive Officers	09.01.2025	11.01.2025	30	518,634/-
48	Awareness Program of Narcotics/ Psychotropic Substances	18.05.2025	28.05.2025	78	17,610/-
49	Tamil Training for ASC	18.03.2025	07.07.2025	106	177,797/24
50	Tamil Training Programme for Inspectors of Customs	17.03.2025	04.09.2025	101	133,700/-
51	Tamil Language Proficiency Course for CG	28.07.2025	10.11.2025	50	101,400/-
52	Speech Craft Program Pinnacle Advanced Toastmasters Club	09.12.2025	30.01.2026	28	300,000/-
53	Workshop on Bid Evaluation & Salary Conversion	22.10.2025	22.10.2025	2	66,500/-

Source : HRD Directorate, Sri Lanka Customs

6.2.2 Foreign Training Programs (In Person)

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
1	Asia Pacific Virtual Assets Regional workshop	10.11.2025	12.11.2025	02	Funded by ECOFEL and Taiwanese Financial Intelligence Unit
2	Capacity Building Workshop for BIMSTEC on Improving Transit System	20.05.2025	23.05.2025	02	Funded by BIMSTEC
3	Short Course: Bridging Research to Policy - Sri Lanka	17.02.2025	28.05.2025	01	Funded by Australia Awards
4	Asia Pacific Customs Leadership Program	19.03.2025	28.03.2025	02	Funded by Australian Border Force
5	World Bank Government Analytics Fellowship Program	19.03.2025	27.03.2025	01	Funded by World Bank
6	Training on Crime Scene Management and Species Identification, related to wildlife crime and trafficking	17.02.2025	20.02.2025	02	Funded by UNODC
7	WCO - Japan Career Development Programme 2025 - 2026	15.09.2025	15.07.2026	03	Funded by WCO
8	Course for analytical chemists from laboratories supporting Customs services	11.11.2025	14.11.2025	01	Funded by OPCW
9	Training Program on Public Administration and Governance	30.06.2025	04.07.2025	01	Self-Funded
10	Strategic Leadership and Public Governance in Singapore	05.05.2025	09.05.2025	01	Self-Funded
11	National Workshops on Interagency Cooperation On Illegal Wildlife Trade(IWT)	14.07.2025	25.07.2025	01	Funded by WCO
12	WCO Regional Customs Laboratory Professionals program	20.10.2025	04.12.2025	01	Funded by WCO
13	Regional Workshop on AML Frameworks: Tackling Traditional and Modern Challenges in the Digital Age	09.06.2025	12.06.2025	02	401,600/-
14	Climate in Microeconomics Framework	28.04.2025	02.05.2025	01	Funded by IMF - ICD & SARTTAC
15	Regional Data Workshop for the Asia - Pacific (AP) Region	24.03.2025	28.03.2025	01	Funded by WCO
16	Seminar on Economic Policies	19.09.2025	10.10.2025	01	Funded by Ministry of Finance, Japan
17	FATG/APG/EAG JAT Course - (Delhi, India)	07.04.2025	11.04.2025	01	Invitation
18	Advanced WCO Post Clearance Audit (PCA) Workshop	20.04.2025	24.04.2025	01	Funded by WCO
19	Drug Enforcement Workshop	08.04.2025	10.04.2025	02	Self-Funded / Funded by WCO
20	Pre-Accreditation Workshop Risk Management	13.10.2025	17.10.2025	01	Funded by WCO
21	WCO Regional Workshop for the Asia Pacific Region on Customs Laboratory Matters	25.08.2025	29.08.2025	01	Funded by WCO

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
22	18th CHRDI Experts Workshop on Harmonized System for international Customs Officials	15.04.2025	21.04.2025	02	Funded by CHRDI
23	Seminar on IT Based Taxation Statistics Management for Official of Developing Countries	02.07.2025	15.07.2025	01	Funded by People's Republic of China
24	Training Program for Senior Officials Sri Lanka	09.09.2025	14.09.2025	01	Funded by Yunnan Training Center for Ethnic Leadership
25	Workshop on the detection and identification of living modified organisms and the role of Customs officials in implementing the Cartagena protocol on Biosafety)	22.09.2025	26.09.2025	01	Funded by UNEP and Government of Denmark
26	JICA Knowledge Co-Creation Program	06.10.2025	01.11.2025	01	Funded by JICA
27	Seminar on Foreign Economic and Trade Statistics and Trade Digitalization for Officials of Developing Countries - China	03.09.2025	16.09.2025	02	Funded by AIBO China
28	8th Sub-regional UNNEXT Masterclass	10.11.2025	19.11.2025	02	Funded by WCO - ESCAP
29	Navigating eCommerce and Customs	10.11.2025	14.11.2025	05	Funded by IMF
30	31st CHRDI Seminar on Customs Capacity Enhancement for International Customs Officials	21.10.2025	27.10.2025	02	Funded by CHRDI Korea
31	Advanced Training on Strategic Trade and Export Control (STEC)	12.10.2025	16.10.2025	01	Funded by UNODC & PCCP
32	Seminar on Entry and Exit Inspection and Quarantine Technical Specification Standardization for Officials of Belt and Road Countries	31.10.2025	13.11.2025	01	Funded by Jiangsu Training Center for Commodity Inspection
33	International Consortium on Combating Wildlife (ICCWC) Programme	22.09.2025	26.09.2025	02	Funded by WCO
34	F5 BIG-IP Application Security Manager Product-Specific Training	17.11.2025	21.11.2025	03	Funded by M/s. Millenium ITESP Pvt Ltd
35	IPR Workshop & Conference - Malaysia	19.11.2025	20.11.2025	02	Funded by Ministry of Domestic Trade and Cost of Living (MDTCL) - Malaysia
36	nCEN Train-the Trainer Workshop Port of Spain	03.11.2025	07.11.2025	01	Funded by WCO with the financial support of USA Government under the project BOLT

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
37	Customs Capacity Building under SASEC at NACIN Palasamudram on "AEO Mutual Recognition Arrangements: Advancing Trusted Trader Frameworks"	08.12.2025	10.12.2025	03	Funded by The Central Board of Indirect Taxes and Customs (CBIC), Ministry of Finance, Government of India
38	Multi-agency Training for Sri Lanka Law Enforcement Officers	16.12.2025	18.12.2025	05	Funded by Global Rapid Interdiction of Dangerous Substances (GRIDS) Program of the International Narcotics Control Board (INCB)
39	Maritime Domain Leadership Programme - ABF	28.07.2025	03.09.2025	02	Funded by ABF and RMIT University
40	72nd Meeting of the WCO Data Model Projects Team (DMPT) & its focus group	12.05.2025	16.05.2025	02	832,600/-
41	26th WCO Asia / Pacific Regional Heads of Customs Administrations (RHCA) Conference	18.05.2025	22.05.2025	02	298,000/-
42	National Consultation Related to Operational Analysis on Drug Seizures Leading to Prosecution	15.01.2025	15.01.2025	02	Offered by UNODC
43	75th Session of the Harmonized System Committee	10.03.2025	21.03.2025	03	1,353,600/-
44	Working Group on Data and Statistics (WGDS) - Sub Groups	07.01.2025	07.01.2025	01	Offered by WCO
45	Intersessional Meeting of the SASEC Subgroup on Customs	24.02.2025	26.02.2025	03	Funded by SASEC
46	Developing a National Strategy Organized Crime in Sri Lanka	-	-	01	Offered by UNODC
47	FishNET 2 Project - Mentoring on Combating Crimes in the Fisheries Sector	02.06.2025	06.06.2025	01	Funded by WCO, INTERPOL and UNODC
48	Second Research Coordination Meeting on Facilitation of Safe and Trade Using Nuclear Detection Technologies	14.04.2025	18.04.2025	01	Funded by IAEA
49	247th/248th Session of the Permanent Technical Committee (PTC)	05.05.2025	08.05.2025	04	Offered by WCO
50	Conference of Simplification of Procedures and Best Practices E-Commerce	15.04.2025	17.04.2025	02	Funded by WCO & Asia / Pacific Regional Customs
51	20th Meeting of the Contact Committee on API BRI / PNR	03.05.2025	04.05.2025	05	Offered by WCO
52	Operation THUNDER	21.07.2025	25.07.2025	01	Funded by WCO
53	Interagency Cooperation on Illegal Wildlife Trade (IWT) Workshop	04.08.2025	08.08.2025	01	Funded by WCO
54	13th Meeting of the South Asia Sub Regional Economic Cooperation (SASEC) Program	11.08.2025	13.08.2025	03	Offered by SASEC - Invitation

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
55	WCO Operation DEMETER XI	09.09.2025	11.09.2025	01	Funded by WCO
56	76th Session of the Harmonized System Committee (DGE)	17.09.2025	26.09.2025	03	1,068,000/-
57	61st Technical Committee on Customs Valuation	13.10.2025	17.10.2025	02	796,000/-
58	12th Meeting of the Technical Experts Group on Non-intrusive Inspection	29.09.2025	02.10.2025	02	671,600/-
59	31st CHRDI Seminar on Customs Capacity Enhancement for International Customs Officials	21.10.2025	27.10.2025	02	Funded by CHRDI Korea
60	Request for INCB Assistance in Establishing a National Targeting Centre at Sri Lanka Customs	21.10.2025	24.10.2025	02	Funded by United Nations International Narcotics Control Board
61	249th/250th Session of the Permanent Technical Committee	28.10.2025	30.10.2025	02	387,000/-
62	5th Trade Policy Review of Sri Lanka	15.10.2025	17.10.2025	01	475,000/-
63	36th Administrative Meeting of National Contact Points of RILO for Asia and Pacific	10.11.2025	12.11.2025	02	459,000/-
64	Operation LYNX	11.11.2025	13.11.2025	01	Funded by WCO
65	10th Regional Customs Enforcement Meeting	04.12.2025	05.12.2025	02	Funded by Indian Customs and the Directorate of Revenue Intelligence (DRI)
66	SASEC Program's Working Group Meeting and Senior Officials' Meeting	01.12.2025	03.12.2025	02	Funded by ADB
67	UNCTAD16 - ASYCUDA parallel event, "New Technology to Foster efficient, Secure and sustainable trade"	20.10.2025	23.10.2025	02	947,641/-
68	APG - Annual Meeting and Training Forum	25.08.2025	29.08.2025	01	198,710/-
69	60th Technical Committee on Customs Valuation	07.04.2025	11.04.2025	02	950,000/-
70	24th Meeting of the Administrative Committee on the convention on Temporary Admission and the 21st Meeting of Contacting Parties to the Customs Convention on the ATA Carnet for the Temporary Admission of Goods	24.11.2025	25.11.2025	02	1,070,000/-
71	Training Program on Enhancing Customs Supervision Capacity for Pacific Island Countries and South Asian Countries in Shanghai, China	11.11.2025	19.11.2025	01	Funded by China

Source : HRD Directorate, Sri Lanka Customs

6.2.3 Foreign Training Programs (Online)

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
1	23rd e-ATA Working Group	22.05.2025	22.05.2025	09	Nil
2	Sixth Meeting of the Working Group on Data and Statistics (WGDS)	12.05.2025	13.05.2025	01	Nil
3	Expression of Interest for taking up the role as Member of Regional Strategic Plan working Group (RSPWG) 2026-28	2026	2028	02	Nil
4	Operation Pangea XVII	16.12.2024	16.05.2025	01	Nil
5	Training for Trade E-Learning Course on International Merchandise Trade Statistics	18.03.2025	28.04.2025	01	Nil
6	Global training on Digitalization of the ATA Carnet (eATA)	19.02.2025	20.02.2025	05	Nil
7	22nd Session of the Virtual Customs Operation Academy (VCOA) of the WCO	15.09.2025	19.12.2025	05	Nil
8	32nd Meeting of the WCO SAFE Working Group (SWG)	12.11.2025	14.11.2025	01	Nil
9	22nd Meeting of the World Customs Organization (WCO) Global Information and Intelligence Strategy Working Group (GIIS - WG) DGE	20.10.2025	21.10.2025	07	Funded by WCO
10	Global Symposium on Programme Global Shield(PGS)	20.05.2025	21.05.2025	02	Offered by WCO
11	20th Meeting of the Contact Committee on API BRI / PNR	03.05.2025	04.05.2025	05	Offered by WCO
12	WCO Asia / Pacific Caucus Meeting 92nd Policy Commission	12.06.2025	12.06.2025	04	Offered by WCO
13	31st SAFE Working Group (SWG)	16.04.2025	17.04.2025	05	Offered by WCO
14	35th Revised Kyoto Convention Management Committee (RKC/MC)	28.04.2025	30.04.2025	04	Offered by WCO
15	Virtual Technical Meeting on Project ValidAP	17.03.2025	17.03.2025	04	Funded by WCO Asia & Pacific Region
16	35th World Customs Organization (WCO) Asia/Pacific (A/P) Regional Contact Points (RCP) Meeting	13.10.2025	17.10.2025	01	Offered by WCO
17	45th Meeting of the WCO/UPU Contact Committee	18.11.2025	19.11.2025	01	Offered by WCO
18	21st Meeting of The Contact Committee on Advance Passenger Information (API) And Booking & Reservation Information (BRI)/Passenger Name Record (PNR) Data (Contact Committee) - DGE	09.10.2025	10.10.2025	06	Nil
19	3rd Symposium on Removing Counterfeits from E-Commerce (Symposium)	25.11.2025	25.11.2025	08	Nil

Source : HRD Directorate, Sri Lanka Customs

6.2.4 Foreign Training Programs (Online + In Person)

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
1	Operation Mekong Dragon VII	01.07.2025	02.07.2025	02	Funded by RILO Asia Pacific
2	22nd Meeting of the WCO Counterfeiting Piracy (CAP) Group	22.10.2025	23.10.2025	07	744,000/-
3	12th Meeting of the World Customs Organization (WCO) Working Group on Revenue Compliance and Fraud	26.11.2025	27.11.2025	06	773,600/-
4	Performance Measurement Mechanism (PMM)	08.12.2025	09.12.2025	04	691,400/-

Source : HRD Directorate, Sri Lanka Customs

6.2.5 Foreign Funded Local Training Programs

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
1	Awareness Program on Global Threat on Tourism & Weapons of Mass Destruction (WMD) of linkage between terrorism groups workshop	15.09.2025	19.09.2025	04	Funded by Embassy of United States of America
2	Workshop organized by INTERPOL	30.06.2025	04.07.2025	01	Funded by INTERPOL
3	Maritime Domain Leadership Programme	26.08.2025	02.09.2025	01	Funded by ABF and RMIT University
4	High Risk Passenger Targeting Training	25.08.2025	29.08.2025	15	Funded by UNODC & PCCP
5	Pier side Vessel Search Techniques Course in Sri Lanka	13.10.2025	17.10.2025	16	Funded by UNODC
6	Passenger and Cargo Control Programme: Advanced Risk Management Training	17.11.2025	21.11.2025	15	Funded by UNODC
7	Workshop on Asset Based Management and Special Investigative Techniques - UNODC ROSA	13.11.2025	14.11.2025	02	Funded by UNODC
8	Workshop on IP Laws and Product Identification The Legist Foundation	12.11.2025	12.11.2025	04	Funded by Legist Foundation-India
9	WCO National Workshop on Advance Ruling for Rules of Origin	27.10.2025	31.10.2025	22	Funded by WCO
10	Sri Lanka Customs - Australian Border Force (ABF) Meeting	24.06.2025	26.06.2025	05	53,620/-
11	FCS of Russia Capacity Building Program	14.05.2025	16.05.2025	40	70,121/-
12	Capacity Building Workshop on Rules of Origin (RCEP)	09.01.2026	09.01.2026	52	31,700/-
13	Training the officers to fully utilize the scanning machines donated by the ABF	23.06.2025	25.06.2025	24	Nil
14	Narcotic Identification KIT(NIK) Training	26.06.2025	26.06.2025	24	Nil
15	Joint UNODA - EU P2P Sri Lanka Awareness - Raising Workshop on UNSCR 1540 And Dual-Use Goods	26.11.2025	28.11.2025	02	Nil

S/No	Name of the program	Date		No. of Participants	Expenditure (Rs.)
		From	To		
16	Training on Strengthening the Near Shore and Maritime Borders Through Public - Private Cooperation and Information Sharing	01.12.2025 08.12.2025	05.12.2025 12.12.2025	04	Nil
17	Joint Planning Exercise on 2026 Capacity Building Priorities to Prevent and Counter Maritime Crime in the Eastern Indian Ocean	15.12.2025	17.12.2025	01	Nil
18	Sri Lanka Counter Wildlife Trafficking (CWT) Awareness, Capacity & Empowerment (ACE) Program	16.12.2025	19.12.2025	06	Nil

Source : HRD Directorate, Sri Lanka Customs

CHAPTER 07 - COMPLIANCE REPORT

7.1 COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
1	**The following Financial statements/ accounts have been submitted on due date.**			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	Complied		
1.6	Others	-		
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and updated	Complied		
2.3	Register of Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit reports has been maintained and updated	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheque and money orders has been maintained and updated	Complied		
2.7	Inventory register been maintained and update has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and updated	Complied		
3	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been Prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)		Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
5	**Audit queries**				
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied			
6	**Internal Audit**				
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2025	Complied as per the financial regulation 134(2) and DMA/1-2025 internal audit plan has been prepared after consulting the Auditor General.			
6.2	All the internal audit reports has been replied within one month	Replied have been received (within a month)	Answers have been received (more than a month)	Due to the busyness of routine operation activities	Issue many reminders to get reply immediately and discuss in the Audit and Management Committee.
		30	21		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub section 40(4) of the National Audit Act No. 19 of 2018	Complied			
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied			
7	**Audit and Management Committee**				
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2025	Complied			
8	**Asset Management**				
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied			
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied			

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Not Complied	In accordance with the Public Finance Circular No. 05/2016, commodity survey board have been appointed for the year 2024 and relevant commodity survey activities have been carried out. However, since all the survey activities have not been completed, the relevant reports have not been forwarded to the Auditor General	Taken note to act without delay in the future
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Not Complied	The relevant heads of departments have been informed to take appropriate action regarding shortages and surpluses based on the 66 treasury reports provided by the Commodity Survey Boards.	Taken note to act without delay in the future
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	Work is currently underway to provide the decommissioned goods to other government institutions in need, and steps will be taken to sell and destroy the remaining scrap goods.	Taken note to act without delay in the future
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
17.2	Information about the institution to the public have been provided by Website or alternative measures and it has been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	In Progress		Toll free number 1915 of the Enquiry Point is available for the public and importers/ exporters to obtain information. They are also made available on SLC website
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	In Progress		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Compiled		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied. (Above format has been altered to suit the Department of Sri Lanka Customs)		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid circular	Complied.		
20	**Responses Audit Paras**			
20.1	The short comings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	All the audit queries were forwarded to relevant directorate to take remedial actions		

Source : Sri Lanka Customs

CHAPTER 08 - PERFORMANCE OF THE DIRECTORATES

8.1 ENFORCEMENT CLUSTER

8.1.1 PREVENTIVE DIRECTORATE

8.1.2 CENTRAL INTELLEGENCE DIRECTORATE

8.1.3 CENTRAL INVESTIGATIONS DIRECTORATE

8.1.4 CENTRAL DISPOSAL DIRECTORATE

8.1.5 SOCIAL PROTECTION DIRECTORATE

8.1.1 PREVENTIVE DIRECTORATE

8.1.1.1 Introduction

The Preventive Directorate serves as the primary law enforcement arm of Sri Lanka Customs, vested with the responsibility of safeguarding the revenue and ensuring strict compliance with customs laws and regulations. It exercises comprehensive surveillance and enforcement authority over all operational areas of Customs, with particular emphasis on high-risk and sensitive locations. These include seaports, waterfronts, waterways and territorial waters, international airports, Free Trade Zones, Export Processing Zones, Goods Examination Yards, and inland clearance depots.

To effectively discharge its mandate, the Directorate operates through several specialized branches and a network of Sub-Preventive Offices strategically established in key coastal cities and other critical locations across the island. This extensive organizational structure enables the Directorate to maintain a strong enforcement presence, respond promptly to violations, and ensure continuous monitoring of customs-related activities nationwide.

1 Admin
2 Investigations Branch
3 Operations Branch
4 Payments Branch
5 Container Movement Monitoring Branch
6 Marine Branch
7 Chief Preventive Officer's Office
8 Sales Branch
9 Megaport Surveillance Unit
10 Preventive Examination Unit
11 Gate Office
12 Sub Preventive Office - Naikanda
13 Sub Preventive Office – Negombo
14 Sub Preventive Office - Koggala
15 Sub Preventive Office - Kankasanthurei
16 Sub Preventive Office - Trincomalee
17 Sub Preventive Office - Sinnapadu
18 Sub Preventive Office - Galle
19 Sub Preventive Office - Beruwala
20 Sub Preventive Office – Hambantota
21 Preventive Office - Biyagama

8.1.1.2 Major Functions

1. Preventing smuggling, commercial frauds, and drug trafficking.
2. Receiving information on Customs Offences, and acting on such information.
3. Detecting Customs Offences on its own initiative, seizure of impugned goods, conducting investigations and inquires and prosecution of offenders.
4. Ensuring collection of due revenue.
5. Safeguarding socio economic, cultural and ecological/environmental interests of the country and enforcement of related laws and regulations.
6. Surveillance of Colombo seaport and other seaports, Bandaranaike International Airport and Mattala Mahinda Rajapaksha International Airport.
7. Control of vessel movements and border operations.

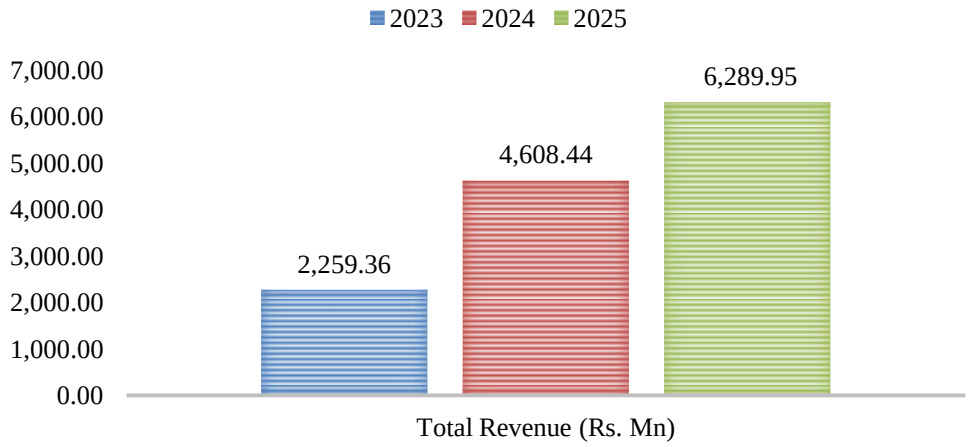
8.1.1.3 Performance

Table 8.1.1.1 : Revenue collection during the year 2025

Revenue Collection	Amount (Rs.)
Duties & Levies	91,192,951.16
A/E	13,326,845.00
Penalty	75,435,097.05
Mitigated Forfeitures	5,233,111,493.09
Further Forfeitures	24,550,000.00
Sales Proceedings	754,541,863.84
SR Charges	3,872,900.00
OT & Other charges	89,086,852.03
Special Deposits	4,835,287.00
Total	**6,289,953,289.17**

Source : Preventive Directorate, Sri Lanka Customs

Figure 8.1.1.1 : Comparison of revenue collection



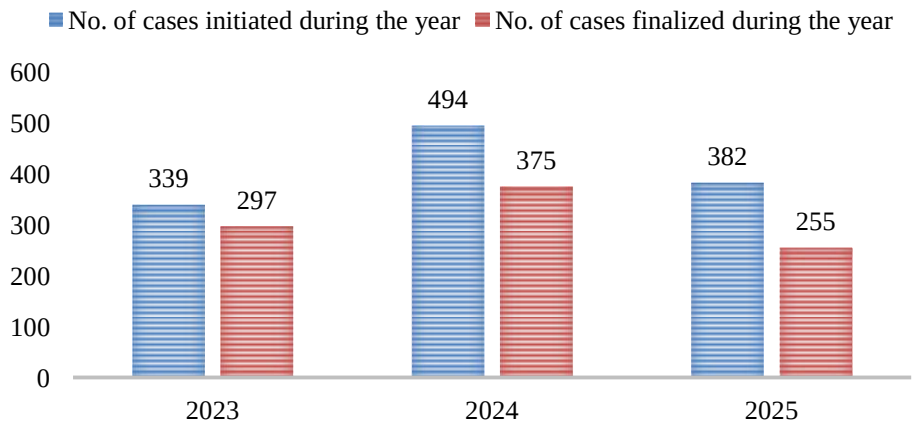
Source : Preventive Directorate, Sri Lanka Customs

In 2025, the Preventive Directorate recorded total revenue of **Rs. 6,289,953,289.17**. Compared to 2024 (Rs. 4,608,439,076.96), revenue increased by approximately **Rs. 1,681.51 million**, reflecting a **year-on-year growth of 36.5%**, demonstrating sustained growth.
Overall, revenue in 2025 is more than double the 2023 level, confirming continued improvement in enforcement effectiveness.

Detections

No. of Cases initiated during the year	- 382
No. of cases finalized during the year	- 255

Figure 8.1.1.2: Comparison of initiated and finalized cases



Source : Preventive Directorate, Sri Lanka Customs

Containers/ Vehicles

No. of containers released during the year	- 186
No. of vehicles released during the year	- 22

8.1.2 CENTRAL INTELLIGENCE DIRECTORATE

8.1.2.1 Introduction

The Central Intelligence Directorate (CI) of Sri Lanka Customs plays a vital role in addressing the growing challenges associated with increased international trade and passenger movement. With rising risks such as commercial fraud, tax evasion, smuggling of narcotics, hazardous goods, weapons, and endangered species, the CI supports Customs in maintaining a balance between enforcement and the facilitation of legitimate trade. It operates through an intelligence-led control system, ensuring that high-risk consignments and passengers are effectively identified and intercepted while allowing smooth clearance for lawful activities.

The CI functions as the central hub for gathering, analyzing, and sharing intelligence within the Customs administration and with other national and international law enforcement agencies. Established to manage information in a systematic and efficient manner, it enhances risk management in cargo and passenger clearance processes. The unit provides strategic intelligence for decision-making at the departmental level, as well as tactical and operational intelligence to frontline officers. In addition, the CI is responsible for operating and maintaining the National Customs Enforcement Network (nCEN), including the collection, analysis, and dissemination of seizure data and previous offence records to support intelligence-led operations. The Directorate also conducts training programs for Customs officers of other branches specifically on nCEN operations and its effective utilization.

Additionally, the CI serves as the National Contact Point for international cooperation, working closely with organizations such as the World Customs Organization and regional intelligence offices. It also coordinates with local and international agencies to strengthen border security and ensure effective monitoring of cross-border cargo movements, including collaboration with the Container Security Initiative (CSI) office at the Colombo Port. The Directorate maintains close working relationships with local enforcement and regulatory agencies, including the Financial Intelligence Unit (FIU), to facilitate timely intelligence exchange. Further, it actively represents Sri Lanka Customs at international meetings, summits, and forums, and plays a key role in organizing and participating in Director General–level bilateral discussions, with Indian Customs authorities.

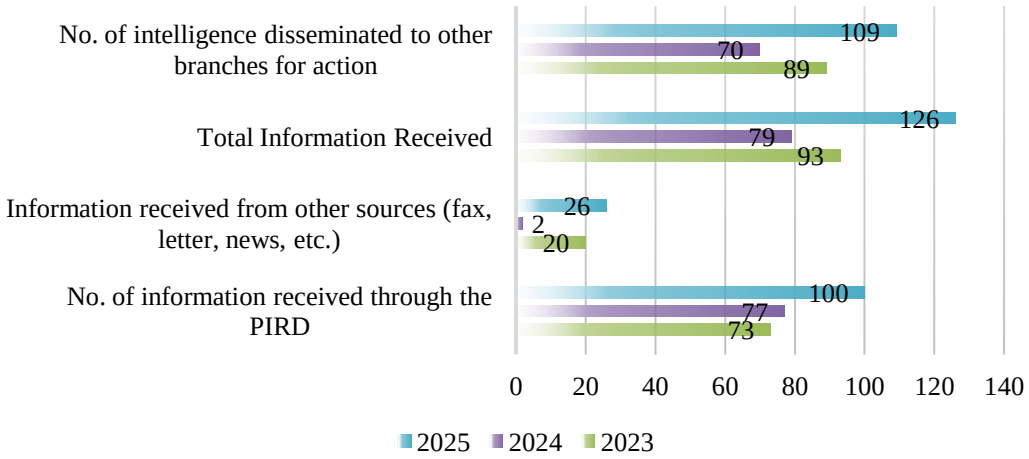
Sri Lanka Customs plays a critical role in the Border Risk Assessment Centre (BRAC) by utilizing advance passenger information and intelligence data to identify and target high-risk travelers. Through the BRAC system, Customs collects and analyzes passenger data records (PDRs), integrating information from sources such as visa, passport, and ETA databases to develop risk profiles of known and unknown suspects. When a match is detected, the system generates real-time alerts to enable timely interception at the border. Customs is responsible for risk identification, profile development, validation, and uploading of targets into the live system, ensuring effective monitoring of passenger movements. Additionally, the unit supports post-interception investigations and continuously feeds intelligence back into the system, thereby strengthening border security while facilitating legitimate travel.

The Financial Crimes Control Unit (FCCU) was established within Sri Lanka Customs with effect from 01.07.2025, serving as the focal point for AML/CFT/CPF matters. Strengthening domestic coordination, Sri Lanka Customs has entered into Memoranda of Understanding (MOU) with 10 key stakeholders, including the Sri Lanka Police and the Financial Intelligence Unit, to facilitate effective information exchange. Also, the Senior Management of Sri Lanka Customs has proposed to establish a high-level Customs Strategic Committee on AML/CFT/PF (CSCAP) chaired by Director General of Customs to align the Department functions and mitigate the identified ML/TF/PF risks in National Risk Assessment conducted by Financial Intelligence Unit. The FCCU has also initiated multiple Trade-Based Money Laundering (TBML) investigations, resulting in the submission of several Suspicious Transaction Reports (STR) and referrals to law enforcement agencies such as the CID, CIABOC, and IRD for money laundering and corruption matters. Further, the Unit is in the final stages of introducing new currency declaration requirements and implementing UN Security Council Resolutions related to terrorism, terrorist financing, and proliferation financing through Departmental Orders. In parallel, the FCCU has undertaken several preparatory measures in anticipation of the upcoming APG Mutual Evaluation. All AML/CFT/CPF-related policy implementation, investigations, and capacity-building functions are carried out under the FCCU, distinct from the intelligence and enforcement coordination role of the CI.

8.1.2.2 Performance

No. of information received through the PIRD	- 100
From other sources (fax, letters, News) - Personal	- 26
Total	**- 126**
No. of intelligence disseminated to other branches for action	- 109

Figure 8.1.2.1 : Information received and distributed



Source : Central Intelligence Directorate, Sri Lanka Customs

Table 8.1.2.1: Performance - 2025

No. of Intelligence Alerts Received Through RILO/WCO

RILO/ WCO CEN Alerts	4

No. of Previous Offence Details disseminated to other branches

Number of POD records	742

CSI Operation3

No. of containers scanned	504

nCEN Database

No. cases validated into the database	3,584

Liaisons with Local & Foreign Investigation and Intelligence Agencies

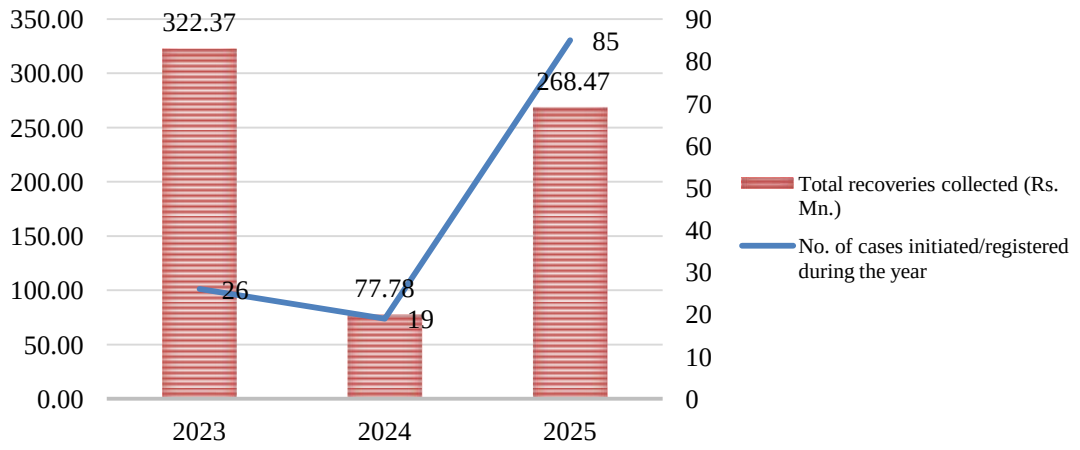
Agency	No. of requests sent	No. of replies received
DRI	10	6
RILO	11	7
Other Agencies	10	9

Performance in Law Enforcement

No. of cases Registered in the eCCR	85
Total Recoveries collected (Rs.)	268,465,774

Source : Central Intelligence Directorate, Sri Lanka Customs

Figure 8.1.2.2 : Performance in Law Enforcement



Source : Central Intelligence Directorate, Sri Lanka Customs

Table 8.1.2.2 : Details on Detained Container and BRAC / FCCU operations

Containers Detained	A. Current year (2025)	B. Previous year (2024)	B. Past years (2023 and before)
Balance at the beginning of the period	-	8	22
No. of containers Detained during the period	39	N/A	N/A
No. of containers Released during the period	28	1	2
Balance at the end of the period	11	7	20

BRAC Operations		2025
No. of Known Targets in operation	-	432
No. of Unknown Target Profiles in operation	-	1
No. of Known Targets detected during the period	-	208
No. of Unknown Targets detected during the period	-	-
No. of Targets informed to BIA	-	3,620
FCCU Operations		**2025**
No. MOUs signed with Local Agencies	-	7
No. of STRs received from FIU	-	3
No. of STRs disseminated to FIU	-	3
No. of Referrals received from other Law Enforcement Agencies	-	-
No. of Referrals disseminated to other Law Enforcement Agencies	-	2

Source : Central Intelligence Directorate, Sri Lanka Customs

8.1.3 CENTRAL INVESTIGATION DIRECTORATE

8.1.3.1 Main Objectives

The primary objectives of the Central Investigation Directorate include strengthening enforcement to deter illegitimate trade, recovering evaded taxes, and collecting penalties and forfeitures as revenue. Additionally, the directorate focuses on optimizing yard space by managing detained goods efficiently, enhancing officer productivity, and maintaining critical facilities such as the armory, vault, record rooms, and Central Investigation Directorate cell for their designated purposes.

8.1.3.2 Strategies Implemented

The Central Investigation Directorate has adopted various strategies to enhance operational effectiveness, including:

- Identifying and controlling tax evaders to reduce future tax evasions.
- Strengthening customs procedures susceptible to misuse and fraud.
- Recovering lost revenue through investigations and penalties.
- Streamlining yard space management to expedite goods clearance and revenue generation.
- Conducting training programs for career development and fostering a learning culture.
- Ensuring a secure storage environment for confiscated goods.
- Organizing record rooms for efficient file retrieval and management.

8.1.3.3 Core Functions

The Central Investigation Directorate carries out a range of functions, categorized into investigations, administration, reporting, CCR system management, bank guarantee management, and supportive roles.
The Central Investigation Directorate remains committed to ensuring the enforcement of customs regulations, maximizing revenue collection, and maintaining high standards of efficiency and accountability in all its operations.

8.1.3.4 Performance on revenue collection

Revenue Recovered through Central Investigation Directorate in 2025 sums up to Rs. 936,744,713.76. This comes up with conduction of 107 newly initiated Customs Investigations.

Goal : Maximize Revenue

Objectives : Prevention of leakages

Strategy :

- Strengthening Customs control mechanisms
- Strengthening Post -Clearance Audit Controls
- Enhancing Inspection and Examination procedure
- Preventing potential corrupt practices
- Strengthening Inter-agency corporation

Table 8.1.3.1 : Performance on revenue collection - 2025

	Recoveries made from the cases initiated in year 2025 (Rs)	Recoveries made from the cases initiated before year 2025 (Rs)
Penalty	47,537,500.00	4,100,000.00
Forfeiture	344,157,600.00	498,975,000.00
Sales Proceeds	7,991,915.00	41,182,698.24
Total	**399,687,015.00**	**544,257,698.24**

Source : Central Investigations Directorate, Sri Lanka Customs

Containers/ Vehicles

No. of containers released after completion of customs formalities during the year 2025 - 90
No. of vehicles released after completion of customs formalities during the year 2025 - 35

Detections

No. of cases initiated during the year - 107
No. of cases finalized during the year - 27
No. of ongoing cases - 80

8.1.3.5 Transformation of the organization to achieve excellence

Objectives : Develop the human capital
Strategy : Developing an organizational framework for training and mentorship.

In the year 2025, Central Investigation Directorate was able to provide trainings on detections, investigations, prosecution techniques and post clearance audit investigations based on Customs investigations. Some of the trainings were conducted by senior officers attached to Central Investigation Directorate.
Meanwhile Staff of Central Investigation Directorate was given the opportunity to participate for the other trainings organized by HRD.

Objectives : Ensure dynamic organizational development and optimization of resources
Strategy : Optimize resource allocation by implementing a scientific resource management strategy.

Several activities have been identified to support this goal. Major supportive function is maintaining the armory and Central Investigation Directorate vault by securely storing and releasing arms, ammunition, and valuables such as gold, silver, and currency, which is carried out continuously throughout the year. Additionally, efforts were made to maintain the record room and records by ensuring access to previous Central Investigation Directorate case records and archiving finalized customs investigation files for easy retrieval.

Central Investigation Directorate is also working on e-CCR modifications through ICT by appointing a committee to review the application, aiming to establish a robust system for registering customs cases and creating a knowledge base of investigations, including recoveries. Though this project is not yet completed, it has shown a development in year 2025 with the combined commitment of Central Investigation Directorate and ICT Directorate.

8.1.4 CENTRAL DISPOSAL DIRECTORATE

8.1.4.1 Introduction

The Central Disposal Directorate (CDD) was established in 2019 as a new directorate under the enforcement cluster to centralize all the disposal of the forfeited/ abandoned goods by coordinating with relevant internal & external authorities.

8.1.4.2 Major Functions

- Conducting Tender Sales
- Destruction of the un-saleable goods
- Linking of motor vehicles to register them in RMV e Facilitation of tenders/auctions conducted by SLPA under the provisions of SLPA act

8.1.4.3 Laws & Regulations

1. Sec. 16 of the Customs Ordinance - Definition of time of an importation and of exportation.
2. Sec. 109 of the Customs Ordinance - Power to sell goods not cleared in thirty days.
3. Sec. 154 of the Customs Ordinance - Seized goods, if unclaimed for a month, to be condemned and dealt with accordingly.
4. Sec. 162 of the Customs Ordinance - Vessels and goods seized and condemned may be disposed of as the Director General & c. shall direct.
5. Public Finance Circular No. 06/2016
6. Intellectual Property Act No. 36 of 2003
7. Import & Export Control Act No. 1 of 1969
8. Sri Lanka Ports Authority Act No. 51 of 1979 (Sec.39/39 6)/84/(84(2)/84(3))
9. Motor Traffic Act No. 31 of 1979
10. Sri Lanka Standard Institute Act No. 06 of 1984
11. Food Act No. 26 of 1980
12. Value Added Tax Act No. 14 of 2002
13. Port & Airport Development Levy Act No. 18 of 2011
14. National Environmental Act No. 47 of 1980
15. Plant Protection Act No. 35 of 1999
16. Fauna & Flora Ordinance No. 31 of 1942
17. Forest Ordinance No. 08 of 1947
18. Fisheries & Aquatic Resources Act No. 02 of 1996
19. Sri Lanka National Medicines Regulatory Authority Act No. 05 of 2015

8.1.4.4 Performance

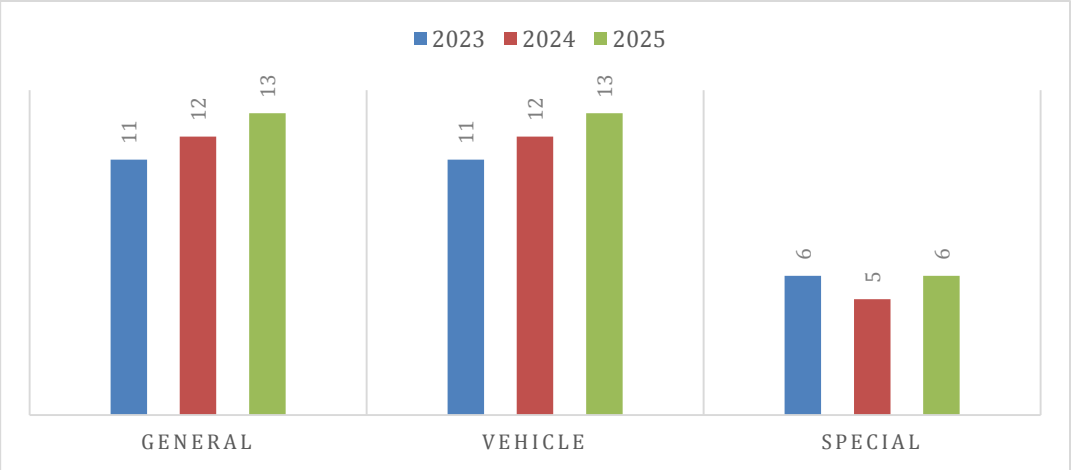
Table 8.1.4.1: No. of Tender Sales Conducted

Tender Category	2023	2024	2025
General	11	12	13
Vehicle	11	12	13
Special	06	5	6
Total	**28**	**29**	**32**

Source : Central Disposal Directorate, Sri Lanka Customs

In 2025, CDD conducted a total of 32 tender sales, comprising 13 General Tenders, 13 Vehicle Tenders, and 6 Special Tenders. Reviewing the annual tender sales, CDD recorded 28 in 2023, followed by 29 in 2024. Furthermore, in 2025, CDD has maintained a figure of 32, above the average annual tender sales of 24.

Figure 8.1.4.1: No. of Tender Sales



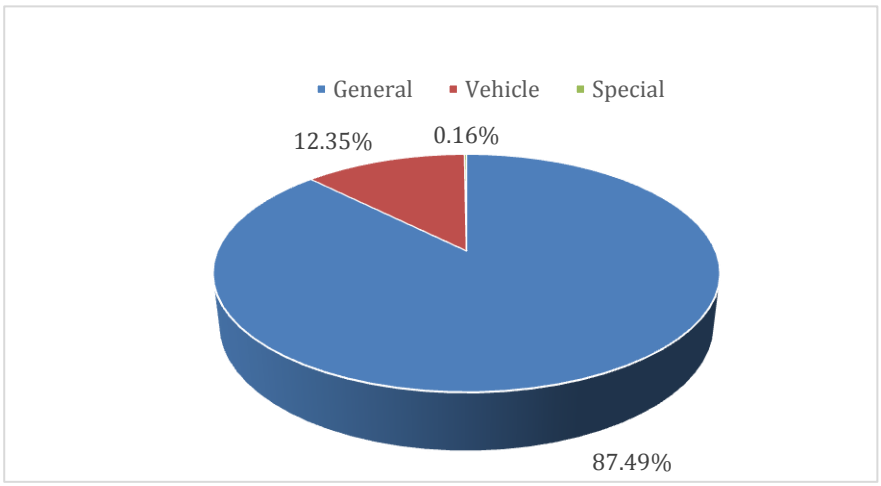
Source : Central Disposal Directorate, Sri Lanka Customs

Table 8.1.4.2 : Recoveries from Tender Sales - 2025

Type	Recovery earned (Rs)	Percentage
General	2,106,195,851	87.49%
Vehicle	297,414,619	12.35%
Special	3,825,232	0.16%
Total	**2,407,435,702**	**100%**

Source : Central Disposal Directorate, Sri Lanka Customs

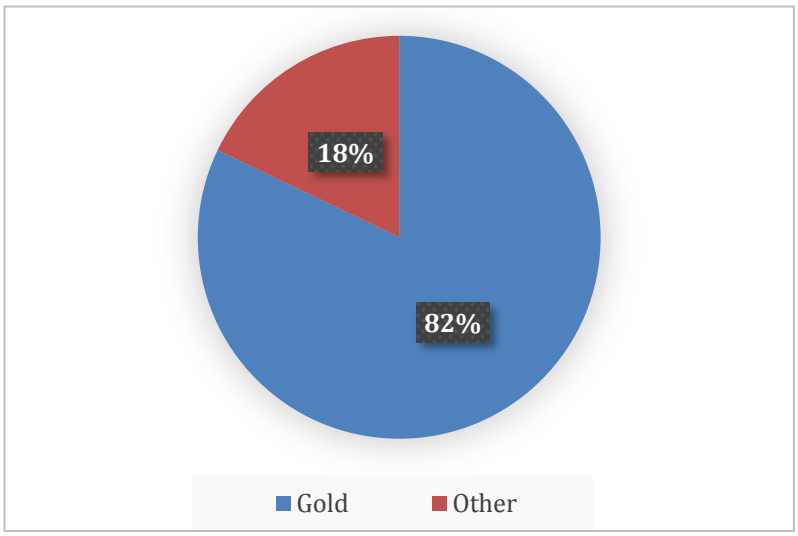
Figure 8.1.4.2 : Recoveries from Tender Sales - 2025



Source : Central Disposal Directorate, Sri Lanka Customs

The total amount of recoveries collected from the Tender Sales conducted during the year 2025 is Rs.2,407,435,702. The total amount of recoveries from general tender sales is Rs. 2,106,195,851, which corresponds to 87.49% of the total recoveries collected in 2025. The recoveries from special tenders and vehicle tenders are 0.16% and 12.35% respectively.

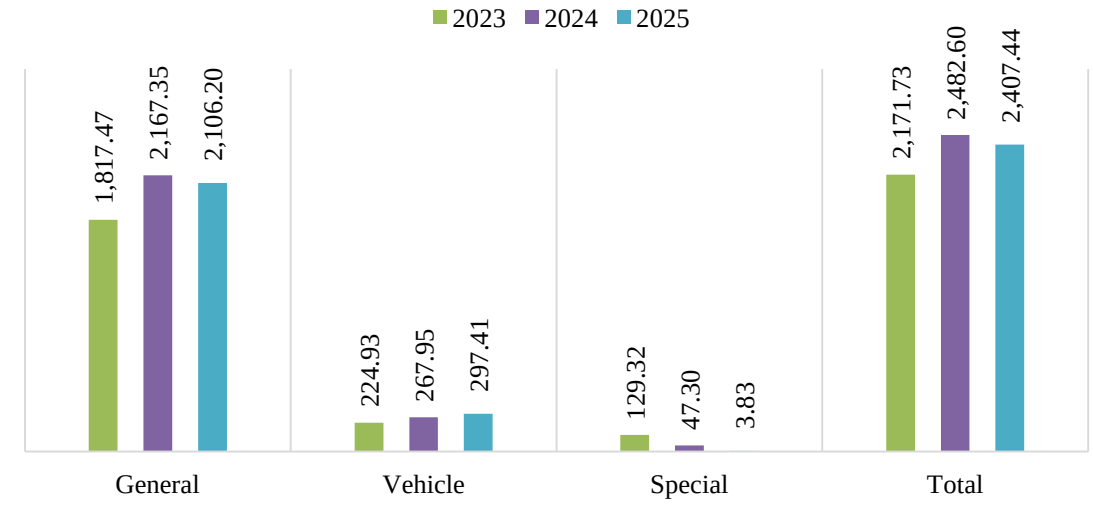
Figure 8.1.4.3 : Sales Proceeds Distribution



Source : Central Disposal Directorate, Sri Lanka Customs

General goods are tendered in both Special and General Tender Sales. General Item Distribution is shown above.
Gold and Valuables represent the cornerstone of the general tender sale, accounting for 82% of net recovery, while all other general goods contribute the remaining 18%.

Figure 8.1.4.4 : Recoveries from Tender Sales (Rs. Mn)



Source : Central Disposal Directorate, Sri Lanka Customs

While vehicle tender recoveries increased from 2024 to 2025, general tender recoveries saw a slight year-over-year decline.

8.1.4.5 Recoveries from Non-Refundable Deposits

Non-refundable deposits are gathered for the issuance of bid forms to bidders for each item they intend to bid on. The non-refundable deposit policy for tender sales by CDD has been revised effective from 26.05.2020, in the line with DOPL 1450 of CDD and in compliance with Public Circular 06/2016.

Table 8.1.4.3 : Recoveries from Non-Refundable Deposits

Year	Recoveries (Rs.)	No. of bid forms
2023	4,720,900	3,012
2024	3,291,700	2,161
2025	3,667,300	2,073

Source : Central Disposal Directorate, Sri Lanka Customs

8.1.4.6 Destruction

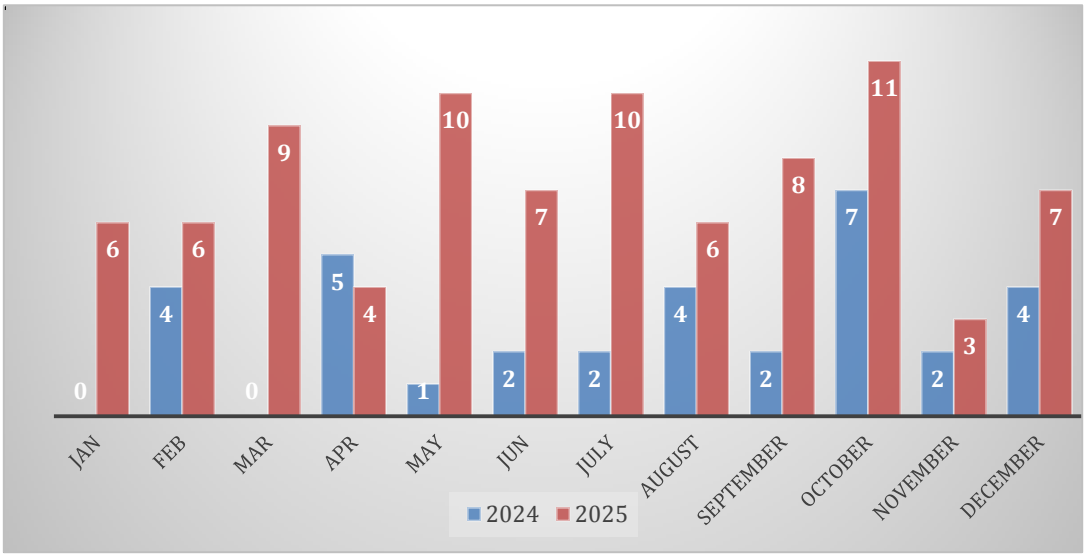
Unsaleable goods including expired items or those failing to meet regulatory standards are subject to destruction. The CDD will facilitate this process upon request from the relevant directorate or authority

Table 8.1.4.4 : Destruction Requests - 2025

Destruction requests	Received	Carried out	Pending
Miscellaneous requests	343	58	285
SLPA Requests	85	29	56
Total	**428**	**87**	**341**

Source : Central Disposal Directorate, Sri Lanka Customs

Figure 8.1.4.5 : Destructions Completed - 2024 and 2025



Source : Central Disposal Directorate, Sri Lanka Customs

CDD achieved a significant milestone in 2025 by completing 87 successful destructions, representing a remarkable **164% increase** over the previous year. This notable achievement highlights the department's enhanced efficiency throughout the year 2025.

CDD completed **34%** of SLPA-requested destructions, whereas 16.90**%** of miscellaneous requests were fulfilled. The primary constraint for pending destructions is the delay in appointing suitable parties and their subsequent lack of cooperation. Selected vendors often fail to secure necessary regulatory approvals within a

reasonable timeframe, leading to project abandonment. To mitigate these issues, the CDD should establish long-term service agreements with pre-approved destruction parties for specific categories of goods."

8.1.4.7 Vehicle Linking

CDD keys-in and links vehicles that were taken delivery of before 12.11.2024, as per a special approval granted by the DGC on 18.03.2025

- **Motor vehicle + motor bikes keyed-in and linked = 25**

As per DOPL1669, CDD is only performing the 'Release Order' and 'Authorized Pass' functions in the ASYCUDA system for vehicles taken delivery of after 12.11.2024.

- **Motor vehicle + motor bikes release order given = 71**

8.1.4.8 SLPA Tender Sale

While the SLPA manages the conduct of tender sales, the CDD collects all applicable duties.
Participated

- Tender Sale - 5
- Auctions - 7

No. of valuations / classifications provided - 268
Duties and levies collected - Rs. 48,447,515.00

8.1.5 SOCIAL PROTECTION DIRECTORATE

8.1.5.1 Narcotics Control Unit

8.1.5.1.1 Executive Summary

This report provides a comprehensive analysis of the narcotic detection data recorded by the Sri Lanka Customs Narcotic Control Unit (NCU) for the year 2025. The data highlights the significant efforts of the NCU in combating the illicit drug trade, with a total of 147 cases recorded, involving a total quantity of 435,215 grams of narcotics, with an estimated street value of Rs. 5,886,838,700.00. The analysis identifies key trends in the types of narcotics seized, the primary locations of detection, and the main countries of origin, which are crucial for informing bilateral cooperation and strategic intervention.

8.1.5.1.2 Overall Detection Summary

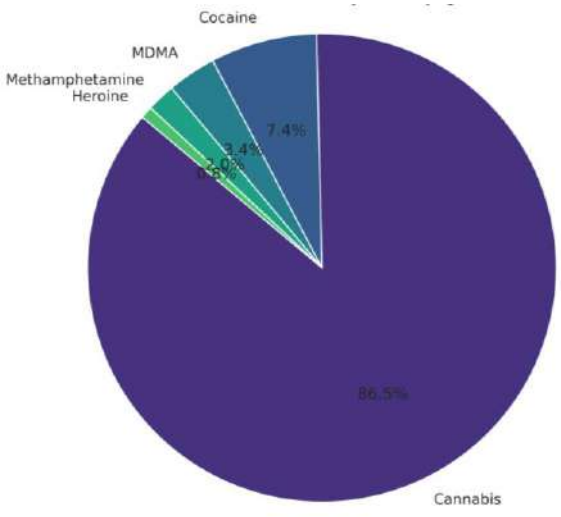
The total detection efforts in 2025 resulted in the seizure of various types of narcotics. Cannabis accounted for the vast majority of cases and quantity, while Cocaine and MDMA also represented significant seizures in terms of value.

Table 8.1.5.1 : Narcotic Detections - 2025

Type of Narcotics	No. of Cases	Quantity (Grams)	Value (Rs.)	Percentage of Total Quantity
Cannabis	101	376,360	3,902,575,700.00	86.5%
Cocaine	15	31,993	1,457,870,000.00	7.4%
MDMA	12	14,660	278,195,000.00	3.4%
Methamphetamine	14	8,521	129,875,000.00	2.0%
Heroine	3	3,678	114,573,000.00	0.8%
Other	2	2	3,750,000.00	<0.1%
Total	**147**	**435,215**	**5,886,838,700.00**	**100%**

Source : Social Protection Directorate, Sri Lanka Customs

Figure 8.1.5.1 : Distribution of Narcotic Seized - 2025



Source : Social Protection Directorate, Sri Lanka Customs

As illustrated in the data, Cannabis dominates the seizures by quantity, representing approximately 87% of the total weight. However, in terms of value, Cocaine constitutes a substantial portion, underscoring the high-value nature of its trafficking.

8.1.5.1.3 Analysis of Detections by Location

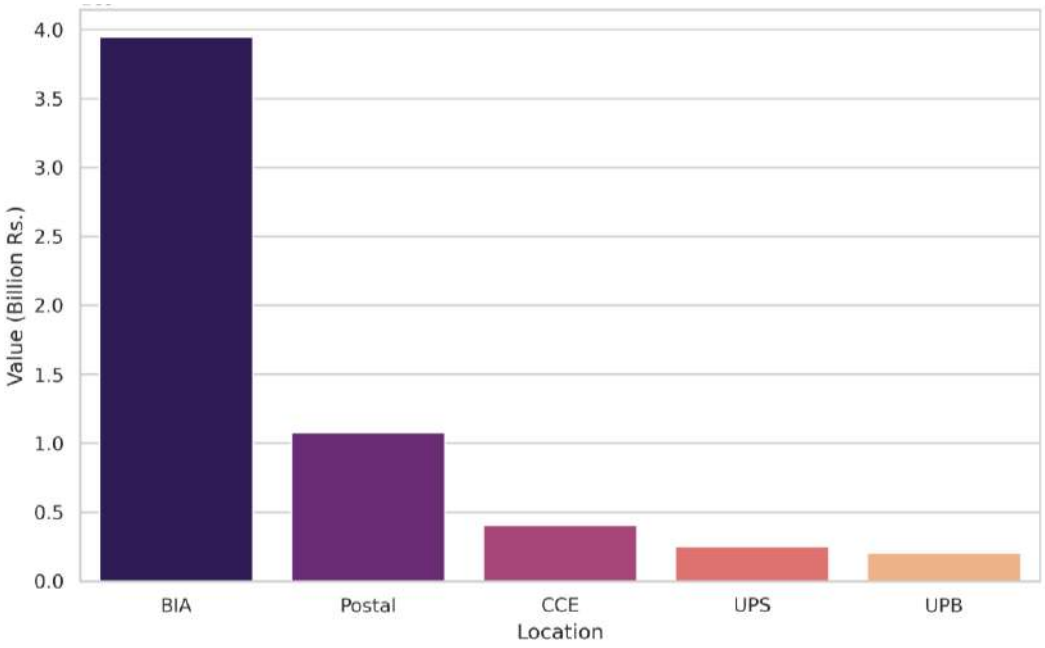
The analysis of detection locations reveals that the Bandaranaike International Airport (BIA) remains the most critical point of interception, accounting for the largest share of the total quantity and value of seizures. The Postal channel is notable for having the highest number of cases, indicating a high volume of smaller-scale trafficking attempts through mail.

Table 8.1.5.2 : Details on Narcotic Detections by Location

Location	No. of Cases	Quantity (Grams)	Value (Rs.)	Percentage of Cases	Percentage of Quantity
BIA	38	282,951	3,948,193,700.00	25.9%	65.0%
Postal	81	97,410	1,078,725,000.00	55.1%	22.4%
CCE	11	14,462	406,720,000.00	7.5%	3.3%
UPS	11	21,046	249,535,000.00	7.5%	4.8%
UPB	6	19,346	203,665,000.00	4.1%	4.4%
Total	**147**	**435,215**	**5,886,838,700.00**	**100%**	**100%**

Source : Social Protection Directorate, Sri Lanka Customs

Figure 8.1.5.2 : Value of Narcotic Detections by Location



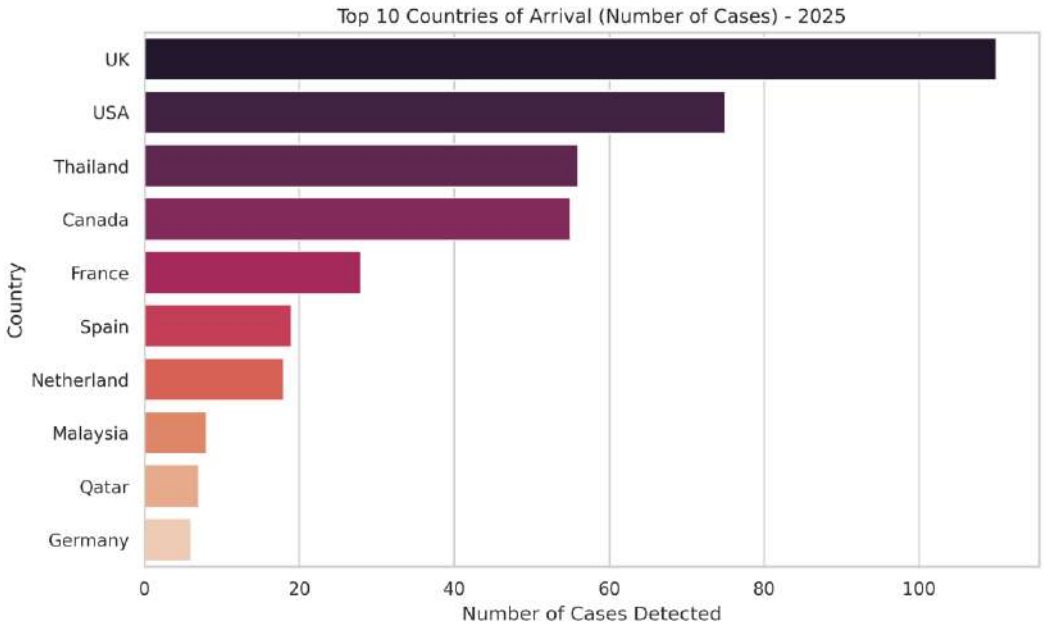
Source : Social Protection Directorate, Sri Lanka Customs

The high percentage of cases detected via the Postal channel suggests a need for enhanced screening and intelligence sharing focused on small-parcel shipments. The BIA's dominance in quantity and value underscores its role as the primary gateway for large-scale trafficking.

8.1.5.1.4 Geographical Origin of Narcotic Drugs

An analysis of the country of arrival for the detected narcotic drugs provides critical intelligence on international trafficking routes. The data is based on the number of cases detected.

Figure 8.1.5.3 : Detection of Narcotics Drugs – Top 10 Arrival Countries



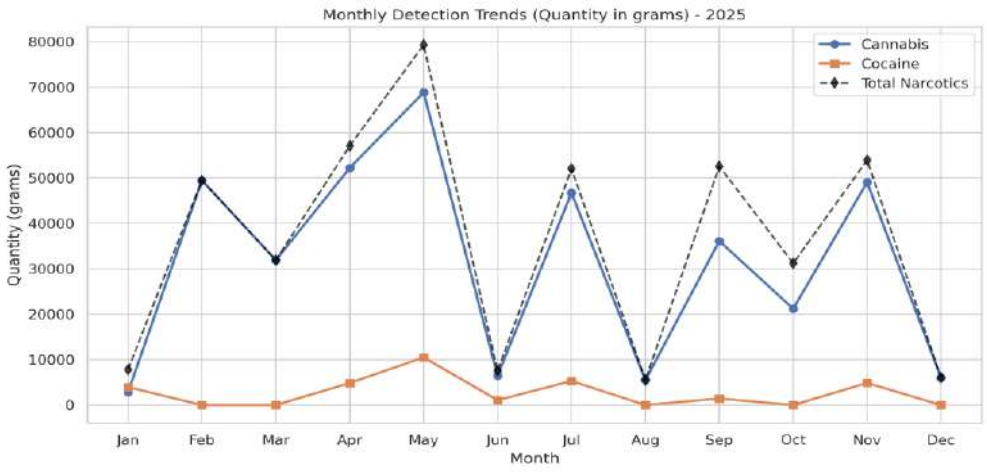
Source : Social Protection Directorate, Sri Lanka Customs

The United Kingdom (UK) and the United States of America (USA) are identified as the top two countries of arrival, accounting for a significant majority of the total cases. This highlights the importance of bilateral intelligence sharing and operational cooperation with these countries.

8.1.5.1.5 Monthly Detection Trends

The monthly detection data shows fluctuations throughout the year, which can be indicative of seasonal trends, changes in trafficking methods, or the effectiveness of specific enforcement operations.

Figure 8.1.5.4 : Monthly Detection Trends (Quantity in Grams)



Source : Social Protection Directorate, Sri Lanka Customs

8.1.5.1.6 Key Observations:

- Peak Detection: May recorded the highest total quantity of seizures, primarily driven by a large seizure of Cannabis and a significant amount of Cocaine.
- Spike in Synthetic Drugs: September and October show the only recorded seizures of MDMA and Heroine, suggesting targeted trafficking attempts or successful intelligence-led operations during this period.

Table 8.1.5.3 : Monthly Narcotic Detections - 2025

Month	Cannabis (g)	Cocaine (g)	Methamphetamine (g)	MDMA (g)	Heroine (g)	Total (g)
January	2,837	3,953	~1,000	0	0	~7,790
February	49,470	0	0	0	0	49,470
March	31,901	0	0	0	0	31,901
April	52,224	4,855	0	0	0	57,079
May	68,823	10,491	0	0	0	79,314
June	6,467	1,081	0	0	0	7,548
July	46,725	5,298	0	0	0	52,023
August	5,500	0	0	0	0	5,500
September	36,118	1,445	0	14,000	~1,000	~52,563
October	21,214	0	~6,000	0	~4,000	~31,214
November	49,060	4,870	0	0	0	53,930
December	6,021	0	0	0	0	6,021

Source : Social Protection Directorate, Sri Lanka Customs

8.1.5.1.7 Significant Detections & Evidence Photos

Thai National caught with 10,232 Grams of Cocaine at BIA on 30th May 2025

Malaysian national caught with 4,870 Grams of Cocaine at BIA on 23rd November 2025

Canadian nationals caught with :

- 36,152 Grams of Hashish on 15th February 2025
- 17,573 Grams of Hashish on 09th March 2025
- 18,123 Grams of Hashish on 22nd July 2025
- 12,196 Grams of Hashish and 5,298 Grams of Cocaine on 25th July 2025

Popular Case

British woman caught with Rs. 460 Million worth of Kush Cannabis at BIA

8.1.5.1.8 Summary

The Sri Lanka Customs Narcotic Control Unit (NCU) demonstrated significant effectiveness in 2025, recording 147 cases and seizing over 435,000 grams of narcotics with an estimated street value exceeding Rs. 5.8 billion. Cannabis constituted the largest volume of seizures, while Cocaine represented a substantial portion of the total value, highlighting diverse trafficking priorities. The Bandaranaike International Airport (BIA) remained the primary interception point for large-scale trafficking, whereas the Postal channel saw the highest number of cases, indicating frequent smaller-scale attempts. Key countries of origin, particularly the UK and USA, underscore the international nature of the drug trade and the necessity for global cooperation. Monthly trends revealed peak detections in May and specific spikes in synthetic drugs during September and October, suggesting dynamic trafficking patterns and successful intelligence-led operations.

8.1.5.1.9 Recommendations

Based on the analysis of narcotic detection data for 2025, the following recommendations are proposed to further enhance the effectiveness of the Sri Lanka Customs Narcotic Control Unit:

- **Enhance Screening Technologies at BIA**: Invest in advanced detection technologies and increase personnel training at Bandaranaike International Airport to counter large-scale trafficking, given its role as the primary gateway for high-value seizures.
- **Strengthen Postal Channel Surveillance**: Implement more rigorous screening protocols and intelligence-sharing mechanisms for the postal channel to address the high volume of smaller-scale trafficking attempts via mail.
- **Foster International Cooperation**: Intensify bilateral intelligence sharing and operational cooperation with identified top countries of origin, such as the UK and USA, to disrupt supply chains at their source.

- **Develop Targeted Enforcement Strategies**: Utilize monthly detection trends to develop agile and targeted enforcement strategies, particularly focusing on periods and types of drugs that show spikes in seizures, such as synthetic drugs in September and October.
- **Continuous Training and Capacity Building**: Provide ongoing training for NCU officers on emerging trafficking methods, new narcotic substances, and advanced investigative techniques.

8.1.5.1.10 Conclusion

The 2025 annual report of the Sri Lanka Customs Narcotic Control Unit reflects a year of dedicated effort and significant achievements in combating the illicit drug trade. The data-driven insights into detection patterns, geographical origins, and trafficking methods provide a solid foundation for strategic planning and operational enhancements. By leveraging these findings and implementing the proposed recommendations, the NCU can further strengthen its defenses against narcotic trafficking, contributing to a safer and more secure Sri Lanka.

8.1.5.2 Consumer and Environment Protection Unit `

8.1.5.2 .1 Introduction

The Consumer and Environment Protection Unit (CPU) was established in 2011 with a view of controlling and monitoring of the quality and standards of imported cargo against the existing regulations and standards of the country. Consumer and Environmental Protection Unit is the focal point of SL Customs for Intellectual Property Rights (IPR) related issues on imported and exported cargo. This unit also contributes to protect the environment through the enforcement of obligation of international Conventions through collaboration with other related agencies.

8.1.5.2 .2 Major Functions

- Implementing Control of requirements such as Intellectual Property Act (IPR), Sri Lanka Standard Institute Act (SLSI), National Medicines Regulatory Authority Act, Consumer Affairs Authority Act (CAA), Central Environment Authority, Health Department and Defense Ministry stipulated with regard to Customs related laws in order to combat any violations or frauds. All the imports covered by the above authorities should be referred to CPU prior to release of the consignments out the Customs premises.
- For this purpose, CPU maintains registers of approval furnished in respect of above authorities.
- Update Customs procedures on the above subjects of respective authorities.
- Deploy staff from CPU at examination points whenever it is necessary.
- Review the regulations made under the Customs Ordinances and other related Laws which have been identified.
- Enforce the law in terms of Customs Ordinance read with other related Acts and Ordinances related to above activities.
- Monitor the re-export of rejected goods and other hazardous imports.
- Represents Sri Lanka Customs in National and International forums on the above subject.
- Functions as National Contact Point for IPR and Environmental matters.
- Conducting Capacity Building programmers on the subject matters
- Coordinate with WCO, INTERPOL, EUROPOL, and Environmental Authority in national and international operations

8.1.5.2.3 Key Activities

Key Activity - 01: **Increase the effectiveness in enforcing regulations relating to commodities falling under the Intellectual Property Rights (IPR).**		
Main Steps	**Target**	**Actual**
(1) Obtain official list of Right holders – •Obtaining Registered Trademarks; (The importation of which is prohibited in Sri Lanka;) and disseminate that data to all CusDec processing Officials and Enforcement Officials to Increase the effectiveness in enforcing regulations relating to commodities falling under the Intellectual Property Rights (IPR).	100%	100%
(2) Initiate awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of IPR related goods.	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in above for better voluntary compliance.	100%	100%
(4) Increase the knowledge of Right holders on Customs procedures.	100%	100%

Key Activity - 02: **Increase the effectiveness in enforcing regulations relating to the commodities falling under the Sri Lanka Standards (SLSI)**		
Main Steps	**Target**	**Actual**
(1) Obtain official list of goods – From Sri Lanka Standards Institution Requiring an SLSI certification for importation and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%
(2) Initiate awareness Programmes to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of SLSI rejected goods.	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%
(4) Formulate new regulations to safeguard consumers and facilitate the trade	100%	100%

Key Activity - 03: **Enforcing IP Law**		
Main Steps	**Target**	**Actual**
(1) Awareness programs for Customs staff on IPR Law Enforcement.	100%	100%
(2) Interception of suspected import consignments of IPR infringed goods.	100%	100%
(3) Act on "Application for Action" in terms of Section 125 (A) & 125 (B) of the C. O	100%	100%
(4) Report seizures of IPR infringed goods.	100%	100%
(5) Reporting the results to WCO and RILO office on timely manner.	100%	100%

Key Activity - 04: **Increase the effectiveness in enforcing regulations relating to imports of ozone layer depleting substances covered by Montreal Protocol.**		
Main Steps	**Target**	**Actual**
(1) Obtain an Official list of commodities requiring prior registration with the National Ozone Unit, Ministry of Environment, and requiring an Import Control License before importation, and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Official on the Ozone Depleting Substances and the ICL requirements in (2) above for better compliance/enforcement.	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%
(4) Provide importation data of Ozone Depleting Substance to National Ozone Unit as per the Requests made.	100%	100%
(5) Profile & Target any suspicious consignments.	100%	100%

Key Activity - 05: **Increase the effectiveness in enforcing regulations relating to trans-boundary movement of hazardous wastes covered by the Basel Convention.**		
Main Steps	**Target**	**Actual**
(1) Obtain official lists of commodities – •Included in Annexes I and III to the Basel Convention; •The importation of which is prohibited in Sri Lanka; Requiring an Import Control License before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Officials on the •Hazardous Wastes coming under the Basel Convention; •Other hazardous goods the importation of which is prohibited in Sri Lanka; •Other environmentally sensitive commodities the importation of which requires obtaining an Import Control License before importation; •Adaption of safety measures and permitted action that should be taken in the event of detecting a hazardous goods consignment; for better compliance / enforcement with the help of technical support from other government agencies	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%

Key Activity - 06: **Increase the effectiveness in enforcing regulations relating to importation of persistent organic pollutants covered by the Stockholm Convention.**		
Main Steps	**Target**	**Actual**
(1) Obtain official lists of persistent organic pollutants – •Listed in Annexes A, B and C of the Stockholm Convention; •The importation of which is prohibited in Sri Lanka; and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%
(2) Initiate awareness Programmes to educate CusDec processing and Enforcement Officials on persistent organic pollutants.	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%

Key Activity - 07: **Increase the effectiveness in enforcing PIC (Prior - Informed Consent) covered by Rotterdam Convention.**		
Main Steps	**Target**	**Actual**
(1) Obtain official lists of hazardous chemicals and pesticides- •Covered in the Rotterdam Convention; •The importation of which is prohibited in Sri Lanka; •Requiring prior registration with the Registrar of Pesticides (ROP) •Requiring an Import Control License issued on the recommendation of ROP before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%
(2) Initiate awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of pesticides.	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%

Key Activity - 08: **Increase the effectiveness in enforcing regulations relating to the Commodities falling under the Chemical Weapons Convention (CWC) (Convention on the Prohibition of the Development, Production, Stockpiling and use of Chemical Weapons and on their Destruction).**		
Main Steps	**Target**	**Actual**
(1) Obtain official lists of chemicals – •Chemical Weapons Convention; •The importation of which is prohibited in Sri Lanka; •Requiring an Import Control License before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of harmful chemicals.	100%	100%
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%

Key Activity – 09 **Increase the coordination with other stakeholders and Government**		
Main Steps	**Target**	**Actual**
(1) Arrange meetings with SLSI, NIPO, Health Ministry, Ministry of Environment and Agriculture Department, Central Environmental Authority	100%	100%
(2) Arrange awareness programs for Stakeholders.	100%	100%
(3) Organize joint operations with other agencies in consumer & Environment Protection activities.	100%	100%
(4) Public awareness programs on consumer & Environment protection activities through mass media.	100%	100%
(5) Coordinate with international organizations such as WCO, WIPO, INTERPOL, EUROPOL, USPTO, UNODC and UNEP	100%	100%

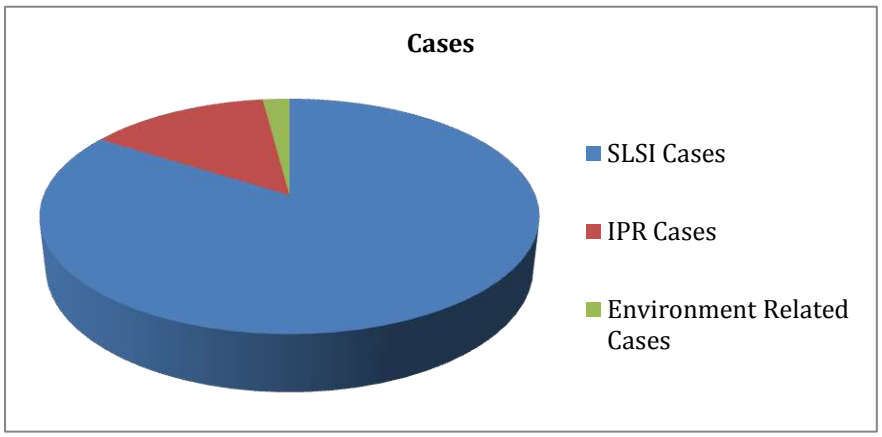
Key Activity –10 **Capacity Building Programmes**		
Main Steps	**Target**	**Actual**
(1) Nominate officers for workshop, training & conferences (local/ international)	100%	100%
(2) Arrange training programs for Customs staff.	100%	100%
(3) Motivate Officers for field research on Consumer Protection and Environment Protection activities.	100%	100%
(4) Submit analytical reports to DGC and other relevant agencies.	100%	100%

Table 8.1.5.4 : Performance – 2025

Recoveries	**Amount (Rs.)**
Mitigated Forfeitures	44,968,354.59
Penalty	300,000.00
Total Recoveries of the Consumer Protection Unit	45,268,354.59
SLSI Cases	
Total no. of SLSI cases registered	368
Total (Penalty + Mitigated Forfeiture) imposed for SLSI Cases (Rs.)	14,711,854.00
Total quantity rejected by SLSI	Pl see Table 8.1.5.5
IPR Cases	
Total no of IPR cases registered	12
Total value of forfeited IPR infringing goods (Rs.)	16,525,141.18
Environment Protection Related Cases	
Total no. of cases registered	4
Total penalty imposed for cases (Rs.)	-
Total quantity Re-exported	-

Source : Social Protection Directorate, Sri Lanka Customs

Figure 8.1.5.5 : Composition of Cases - 2025



Source : Social Protection Directorate, Sri Lanka Customs

Table 8.1.5.5 : SLSI Rejected Goods in 2025

S/N	Description	Quantity	
1	13A Non-Rewirable Plugs	30,000	PCS
2	13A Switched Sockets	20,000	PCS
3	Bubblegum	3,000	CTNS
4	Candy	2,500.33	KGS
5	Canned Fish	5,700	CTNS
6	Ceiling Fans	1,897	PCS
7	Ceramic Mugs	300	CTNS
8	Ceramic Plates	900	CTNS
9	Ceramic Ware	6,008	CTNS
10	Chilli Powder	4,290	KGS
11	Chilli Sauce	65	KGS
12	Circuit Breakers (MCB/RCCB)	400	PCS
13	Clip Fans	1,000	PCS
14	Electric Cables	1,500	PCS
15	Electric Irons	25,000	PCS
16	Electric Kettles	30,672	PCS
17	Electric Rice Cookers	3,000	PCS
18	Empty Cylinders without Valve	3,586	PCS
19	Empty LPG Cylinders	9,478	PCS
20	Exhaust Fans	345	PCS
21	Extension Cords	92	PCS
22	Gas Mixture Tank	1,820	MT
23	Instant Noodles	4,700	KGS
24	Iodized Crystal Salt	5987.25	MT
25	Free Flow Iodized Salt	2135	MT

S/N	Description	Quantity	
26	Granular Salt	618.96	MT
27	Jelly	500	CTNS
28	Lead Acid Motorcycle Batteries	1,500	PCS
29	LED Bulbs	40,000	PCS
30	Low Pressure Regulators	640	CTNS
31	LPG (Liquefied Petroleum Gas)	13,371	MT
32	LPG Stoves (Single/Double Burner)	30,000	PCS
33	Masoor Dhal	1,600	BAGS
34	Orbit Fans	400	PCS
35	Plastic Water Bottles	10,000	PCS
36	Porcelain Cups & Saucers	1,500	CTNS
37	Porcelain Ware (assorted)	1,000	CTNS
38	Power Cords	300	Units
39	Rani Juice / Drinks	150	CASES
40	Red Dried Chillies (with/without stem)	186.78	MT
41	Reusable Water Bottles	156,232	PCS
42	Soya Sauce	150	KG
43	Stand Fans	10,000	PCS
44	Toiletries (Soap, Talc, Creams)	5,000	CTNS
45	Tomato Ketchup	10,029	KGS
46	Toy Makeup / Play Sets	500	PCS
47	Umbrellas	4,000	PCS
48	Wall Fans	4,216	PCS
49	White Cane Sugar	945	MT
50	Whole Coriander	22,000	KGS

Source : Social Protection Directorate, Sri Lanka Customs

8.1.5.3 Biodiversity, Cultural & National Heritage Protection Division

8.1.5.3.1 Background

Environmental crimes have become a serious global issue that has resulted number of adverse impacts not only on the natural world but also on the national and international security, social and economic development, and on the global health. Scientists believe that the planet earth is currently experiencing the sixth mass extinction and it is the only one occurring as a result of the activities of a single species; i.e. the humans. Currently, there are more than 150,300 species are listed on the IUCN Red List, with more than 42,100 species threatened with extinction, including 41% of amphibians, 37% of sharks and rays, 36% of reef building corals, 34% of conifers, 27% of mammals and 13% of birds. Among others, Illegal Wildlife Trade is making a major contribution towards this biodiversity decimation. Illegal wildlife trade is recognized as the fourth largest organized crime in the world with an estimated value of USD 23 billion a year after the narcotics, counterfeiting and human trafficking.

Being located in the tropics, Sri Lanka is one of the most biologically diverse places on earth. Many of our indigenous fauna and flora are threatened with extinction as a result of the human activities. Moreover, Sri Lanka is a country that rich in many different mineral resources. Some of them are unique and represent the highest quality in the world. As a result, many incidents of smuggling attempts have been reported over the past.

On the other hand, the plundering of cultural property is recognized as one of the oldest forms of organized cross-border crime and has even become a worldwide phenomenon. This is high on the list of priority concerns for the Sri Lanka Customs as well. Cultural heritage smuggling diminishes national patrimony and steadily deprives the society of experiencing some of the most significant and precious cultural treasures. Every year, thousands of artefacts disappear from museums, churches, private collections or public institutions. From antique weapons to paintings, from coins to watches, from religious objects to archaeological finds, tens of thousands of specimens forming part of the world's archaeological and cultural heritage are stolen.

Having recognized the growing threat of cross-border illicit trade in wildlife, natural resources, and cultural property, the Biodiversity, Cultural and National Heritage Protection Unit was established in 1993 within Sri Lanka Customs. At its inception, it was known as the Biodiversity Protection Unit, and it is believed to be the first specialized unit of its kind established within a Customs administration globally.

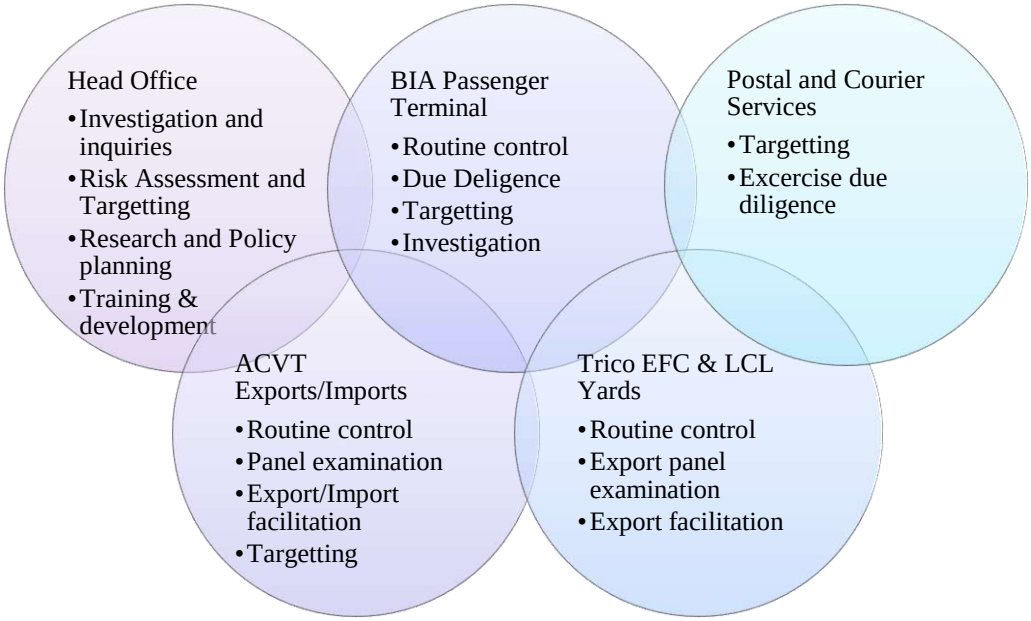
Over the years, the unit evolved into the present Biodiversity, Cultural & National Protection (BCNP) Branch, expanding its mandate to address biodiversity protection, environmental conservation, and cultural heritage preservation. The Branch is responsible for preventing the illegal import, export, and transit of endangered fauna and flora, forest and marine resources, minerals, and antiquities, operating under the Customs Ordinance and other relevant national legislation, as well as international obligations such as CITES.

Through intelligence-driven enforcement, risk profiling, inter-agency coordination, investigations, and prosecutions, the BCNP Branch continues to play a pivotal role in safeguarding Sri Lanka's invaluable natural and cultural assets. Its operations at airports, seaports, and cargo terminals significantly strengthen the social and environmental protection strategic objectives of Sri Lanka Customs, while contributing to national security, ecological sustainability, and international compliance.

8.1.5.3.2 Major Functions performed by the BCNP

- Enforcement of National and International laws relating to the movement of fauna and flora and related products.
- Enforcement of National laws relating to the movement of other natural resources such as minerals.
- Enforcement of National and International laws relating to the movement of cultural properties and antiques.
- Ensuring the compliance with respect to the conditions stipulated in the license and permits.
- Provision of policy directives to various line agencies in enacting control measures for the monitoring and regulating cross border movement of biologically, naturally and culturally significant commodities.

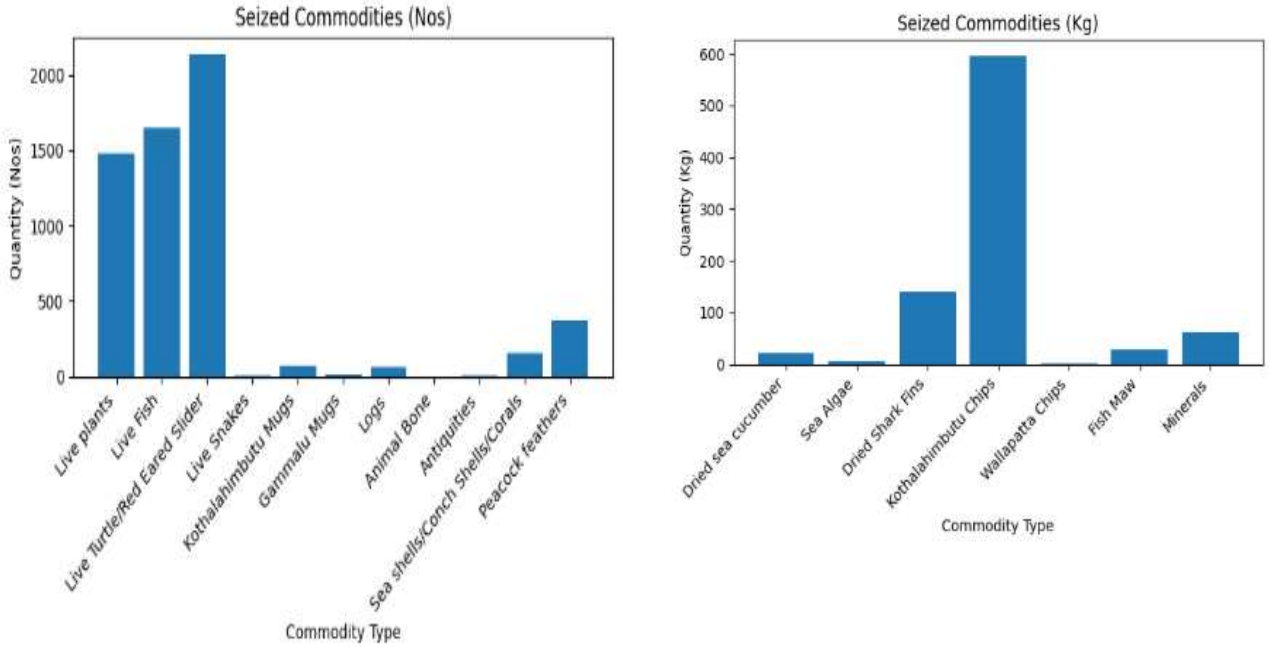
8.1.5.3.3 Operational Structure



8.1.5.3.4 Performance for the year 2025

BCNP has managed to intercept 53 smuggling and non-compliance attempts during this year.

Figure 8.1.5.6 : Seized commodities



Source : Social Protection Directorate, Sri Lanka Customs

Table 8.1.5.6 : Comparison of Total Case Statistics

Description	2023	2024	2025
No. of cases initiated	45	50	19
No. of cases completed	60	7	7
Total amount of penalties and forfeitures recovered(Rs.)	4,460,000	23,469,036	18,008,571
Total amount of A/E recovered (Rs.)	0	0	0
Total sales proceeds (Rs.)	0	0	5,990,000
Total Recoveries for the year 2025 (Rs.)	4,460,000	23,469,036	23,998,571

Source : Social Protection Directorate, Sri Lanka Customs

Table 8.1.5.7 : Key Seizures of the BCNP - 2025

Commodity type	Total quantity seized
Dried sea cucumber	22.5 Kg
Sea Algae	6.5 Kg
Live plants	1480 Nos
Live Fish	1653 Nos
Live Turtle/Red Eared Slider	2141 Nos
Live Snakes	6 Nos
Dried Shark Fins	139.9 Kg
Kothalahimbutu Mugs	70 Nos
Kothalahimbutu Chips	596.8 Kg
Gammalu Mugs	12 Nos
Logs	61 Nos
Animal Bone	1 No
Wallapatta Chips	2 Kg
Antiquities	5 Nos
Sea shells/Conch Shells/Corals	159 Nos
Fish Maw	29.15 Kg
Peacock feathers	373 Nos
Minerals	61.8 Kg

Source : Social Protection Directorate, Sri Lanka Customs

Table 8.1.5.8 : Meetings, Training programmes, Workshops, Awareness Programs and other collaborations - 2025

Month	Activity
January	• Workshop on Sri Lanka Marine Protected Areas (MPA) Network Mapping Project on 08.01.2025 • Training Needs Assessment Meeting – The Regional Centre for Maritime Studies Sri Lanka (RCMS) on 24.01.2025 • Ministry of Agriculture, Livestock, Lands and Irrigation meeting on 28.01.2025
February	• CITES Shark and Species Identification Workshop on 19.02.2025 & 20.02.2025 • Export Meeting on Aquatic Resources on 19.02.2025
March	• 75th Session of the Harmonized System Committee (HSC) from 08.03.2025 – 23.03.2025
April	• SITA Intelligence and Targeting on 03.04.2025 • The Fourth Meeting of the Investigative Working Group of Sri Lanka Wildlife Enforcement Network (SLaWEN) • Meeting with Anthurium Planters and Exporters Association on 22.04.2025
May	• Interagency Cooperation on Illegal Wildlife Trade Workshop (WCO INAMA India and South Asia Project) from 19.05.2025 - 23.05.2025

Month	Activity
June	• Counter Wildlife Training for Law Enforcement Officers from 04.06.2025 – 06.06.2025 • X- Ray Image Analysis Training Workshop from 16.06.2025 – 19.06.2025 • Meeting on Formulation of a Standardized Procedure for Handling Illegally Imported / Smuggled Live Animal Consignments on 25.06.2025
July	• Advanced Customs Law for SDDCc & DDCc on 08.07.2025, 15.07.2025 & 21.07.2025 • Wildlife Crime Scene Management and Species Identification by UNODC from 21.07.2025 – 26.07.2025 • Operation Thunder – 2025 from 20.07.2025 – 25.07.2025 • Pierside Vessel Search Techniques Course from 21.07.2025 – 25.07.2025 • Training on "Eliminating mercury containing skin-lightening products" 29.07.2025 • Joint Session of South Asia Wildlife Enforcement Network (SAWEN) and Sri Lanka Wildlife Enforcement Network (SLaWEN) – 12th SAWEN Executive Committee Meeting, Colombo on 31.07.2025
August	• Training on "High Risk Passenger Targeting" from 25.08.2025-29.08.2025 • Incident Management Team Meeting on 29.08.2025
September	• CARE Training on Wildlife Handling, Rescue and Enforcement in Sri Lanka 11.09.2025 & 12.09.2025 • Workshop on the detection and identification of living modified organisms and the role of Customs officials in implementing the Cartagena Protocol in Biosafety from 22.09.2025-26.09.2025 • Training on ASYCUDA WORLD for SDDCc and DDCc on 22.09.2025 • HS Classification Advanced Course on 29.09.2025 & 30.09.2025 • Meeting at Ministry of Agriculture, Livestock, Land and Irrigation on 13.09.2025 & 25.09.2025
October	• Pier side Vessel Search Techniques Course in Sri Lanka from 13.10.2025 to 17.10.2025 • Anti-money Laundering and Countering the Finance of Terrorism and Proliferation on 23.10.2025 • Stake holder consultation workshop – NBSAP, BFP & 7th NR on 14.10.2025 & 15.10.2025 • Stake holder inception workshop – NBSAP, BFP & 7th NR on 02.10.2025 • Meeting on draft recommendation paper on "Regulating the domestic trade in non-native wild animal species in Sri Lanka" on 27.10.2025 • Joint meeting on Formalization of SLaWEN & development of SOPs on 24.10.2025 • Meeting with PHD students regarding implementation of CITES appendix II listing for sea cucumber on 28.10.2025
November	• Workshop on Updating the Invasive Alien Species (IAS) Priority List of Fauna and Flora in Sri Lanka on 06.11.2025 & 07.11.2025 • Workshop on IP Laws and Product Identification on 12.11.2025 • Passenger and Cargo Control Programme: Advanced Risk Management Training from 17.11.2025 – 21.11.2025 • Stakeholder Consultation Workshop on the Development of 7th National Report (7th NR) to Convention on Biological Diversity (CBD) on 20.11.2025
December	• Phase Three of Prosecutorial Training for LE Agencies Mandated to Prosecute IWT from 16.12.2025 – 19.12.2025 • Inter-Agency Meeting to discuss pending matters related to Ocean Affairs, Environment & Climate Change Division and Stakeholders on 24.12.2025

Source : Social Protection Directorate, Sri Lanka Customs

8.1.5.4 Port Control Unit and Air Cargo Control Unit

8.1.5.4.1 Introduction

The Port Control Unit and Air Cargo Control Unit of Sri Lanka Customs were established in 2014 under a MoU signed on 30.01.2015 with the United Nations Office on Drugs and Crime (UNODC), under the Passenger and Cargo Control Programme (PCCP), formerly known as The Passenger and Cargo Border Team (PCBT) or Container Control Programme (CCP) of United Nations Office on Drugs and Crime (UNODC) / World Customs Organization (WCO) in view of combating cross border organized crimes. These units come under the purview of Social Protection Directorate of the Enforcement Cluster. The Port Control Unit and Air Cargo Control Unit act as an additional layer of security in addition to the normal routine operational processes of Sri Lanka Customs.

8.1.5.4.2 Scope of the Port Control Unit

- Coordinate with the UNODC and World Customs Organization (WCO).
- Act as a focal point of the UNODC.
- Investigate into cases initiated by receiving the information from UNODC and WCO PCBT.
- Administer and use the WCO Cargo Targeting System (CTS) to conduct advance targeting of cross border movements of high-risk cargo.
- Operate equipment such as Hazmat, TruNarc and any other equipment provided by UNODC to assist other units whenever requested.
- Verification of vessel overtime amounts calculated by Shipping Agents for payment.
- Monitor the movement of Import, Export, Transit and Trans-Shipment Containers.
- Cooperation with relevant national and international agencies involved in regulating and monitoring worldwide container movement.
- Track, detain and seize illegal goods, contrabands, narcotics and other frauds related to transnational crimes, and conduct backtracking investigations.
- Liaising with other directorates and units of Sri Lanka Customs to identify chemicals using the technical equipment such as Hazmat and TruNarc donated by the UNODC.
- Track, detain and interdict illegal goods, contrabands, narcotics, Trans-national crime coming under the purview of Customs and investigate and coordinate with Narcotics Control Unit, Consumer Protection Unit, Risk Management Directorate and Preventive Directorate to stop, detain, investigate and inquire into such imports, exports, passenger goods, parcels or transshipment cargo according to Customs Ordinance and other related Laws.
- Monitoring over stay containers at port terminals.

8.1.5.4.3 Tools used in Sri Lanka Customs (Port Control Unit)

1. WCO Customs Enforcement Network (CEN)
    a. ContainerCOMM
    b. AirCargoCOMM
2. WCO National Customs Enforcement Network (nCEN)
3. WCO Cargo Targeting System
4. AsyCuDa World
5. AsyHub

Special devices available in the Port Control Unit

1. HAZMAT
   a. The HazMatID 360 chemical identification system, provides fast and comprehensive in-field analysis of unknown solids, gels and liquids.

2. TRUNARC
   a. The Thermo Scientific™ TruNarc™ Handheld Narcotics Analyzer enables officers to scan more than 530 suspected controlled substances in a single, definitive test.

8.1.5.4.4 Other functions of the Port Control Unit

- The Port Control Unit of Sri Lanka Customs monitors the containers which are lying in the Port of Colombo over an extended period of time using the list of containers provided by the Terminal Operators.
- Utilize The Container Control Program (CCP) initiated by United Nations Office on Drugs and Crime (UNODC) and World Customs Organization (WCO) to monitor, investigate, detain, and inquire into sea cargo, air cargo moving in and out of Sri Lanka and to coordinate the same with UNODC and WCO.
- The officers of the Port Control Unit conduct random testing of the chemical consignments using the special devices such as the HazMat and the TruNarc which have been donated by the UNODC.

8.1.5.4.5 Performance Summary

Table 8.1.5.9 : Recovered Revenue during the year 2024 and 2025

S/No.	Description	Recovered Amount (Rs.) 2025	Recovered Amount (Rs.) 2024
1	Total Forfeiture/Mitigated Forfeiture/Sales Proceedings	487,823,770	315,830,288.69
2	Vessel OT Recoveries	92,599,270	107,549,219.50
Total		**580,423,040**	**423,379,507**

Source : Social Protection Directorate, Sri Lanka Customs

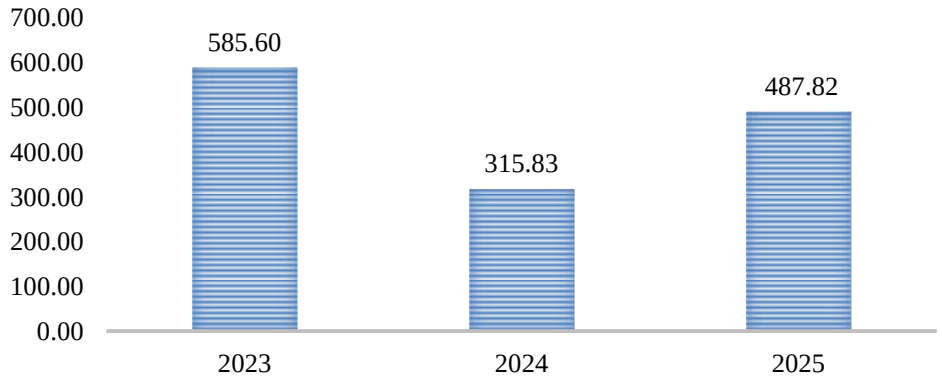
Revenue growth in 2025 compared to 2024 - 55%

Table 8.1.5.10 : Case Status and Recoveries - 2025

Month	No. of Cases Registered	No. of Cases Finalized /NFA	Sum of Penalties Collected (Rs.)	Mitigated Forfeiture Collected (Rs.)	Sales Proceedings	Total (Penalties/ Forfeitures/ Mitigated Forfeitures/Sales Proceedings) Rs.)	Sum of A/E recovered (Valuation/ Long Room) (Rs.)
January	5	18	0.00	3,800,000	18,502,590	22,302,590	0.00
February	8	11	200,000	9,245,000	0.00	9,445,000	244,545
March	6	7	0.00	4,545,000	764,350	5,309,350	571,301
April	6	3	200,000	11,810,000	0.00	12,010,000	0.00
May	6	4	100,000	34,239,080	4,800,000	39,139,080	0.00
June	3	1	500,000	39,900,000	15,826,500	56,226,500	0.00
July	5	-	200,000	8,400,000	0.00	8,600,000	0.00
August	10	-	0.00	13,695,000	0.00	13,695,000	2,636,313
September	5	1	400,000	29,000,000	0.00	29,400,000	2,636,313
October	36	2	200,000	101,810,000	7,356,250	109,366,250	1,138,361
November	8		200,000	49,350,000	0.00	49,550,000	89,607
December	9		1,000,000	131,780,000	0.00	132,780,000	129,455
Total	**107**	**47**	**3,000,000**	**437,574,000**	**47,249,690**	**487,823,770**	**7,445,895**

Source : Social Protection Directorate, Sri Lanka Customs

Figure 8.1.5.7 : Total Forfeitures/ Mitigated Forfeitures/ Sales Proceedings (Rs. Mn)



Source : Social Protection Directorate, Sri Lanka Customs

Chemical Testing

- No. of Tests Conducted Using HazMat
  - For Port Control Unit - 27
  - For Other Branches - 13

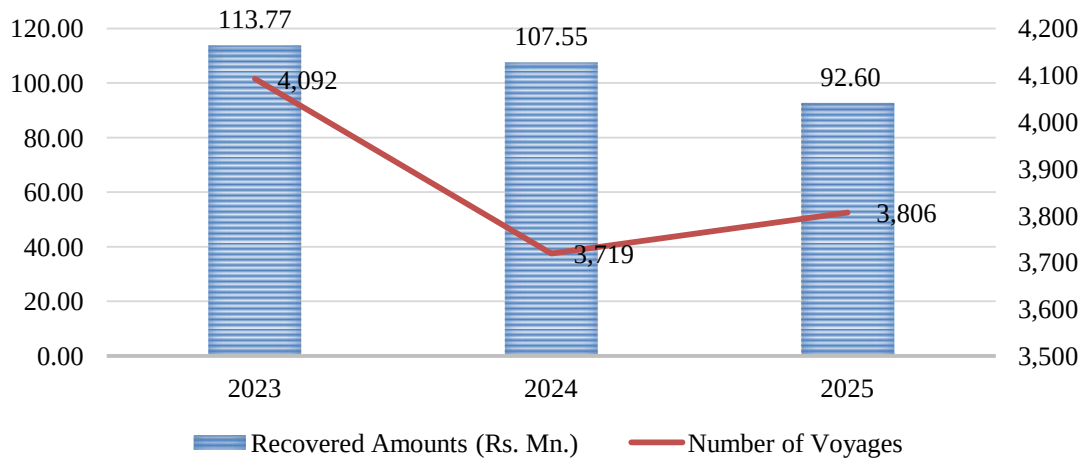
- No. of Tests Conducted Using TruNarc
  - For Port Control Unit - 15
  - For Other Branches - 05

Table 8.1.5.11 : Vessels Overtime Monitoring - 2025

Month	Recovered Amount (Rs.)	No. of Voyages
January	921,498	340
February	5,375,691	301
March	5,571,025	333
April	6,281,081	313
May	9,965,254	320
June	13,481,576	326
July	10,553,925	316
August	4,794,915	317
September	9,928,890	316
October	12,186,525	327
November	8,249,220	284
December	5,287,100	312
Total	**92,599,270**	**3,806**

Source : Social Protection Directorate, Sri Lanka Customs

Figure 8.1.5.8 : Vessels Overtime Monitoring



Source : Social Protection Directorate, Sri Lanka Customs

8.1.5.4.6 Achievements of the Action Plan 2025

Revenue Objectives

The objective of enforcing Customs Law in order to counter the attempts of smuggling, was achieved through the suggested strategies such as tracking and targeting shipments, joint examinations and conducting inquiries. Hence resulting in a total penalty recovery of Rs. 3,000,000 total mitigated forfeiture recovery of Rs. 437,574,000 sales proceedings of Rs. 47,249,690 and total A/E/ recovery of Rs. 7,445,895.
An amount totaling to Rs. 92,599,270 of Vessel Overtime charges were monitored by The Port Control Unit during the year 2025.

Trade Facilitation Objectives

The Trade Facilitation Objective was achieved through creating risk profiles and assessment of commercial cargo using the Cargo Targeting System (CTS) of the WCO.

Other Objectives

Capacity Building

Capacity building programs were conducted to the officers attached to The Port Control Unit of Sri Lanka Customs in collaboration with;

- The Passenger and Cargo Control Program (PCCP), formerly known as Passenger and Cargo Boarder Team (PCBT) and The Container Control Programme (CCP) of United Nations Office for Drugs and Crime (UNODC).

1. X ray image analysis Training

2. Anti-Smuggling Training on Illicit Drug and Precursor Trafficking

3. **High Risk Passenger Targeting Training**

4. Advance Risk Management Training

5. Port Control Unit hosted UNODC Programs

Port Control Unit has hosted UNODC Study Visit for Nepal Customs Officials to Sri Lanka Customs which was held on 01.12.2025-03.12.2025 with the objective of sharing and exchanging knowledge and experiences among the members of the Passenger and Cargo Control Programme (PCCP) of United Nations Office for Drugs and Crime (UNODC).

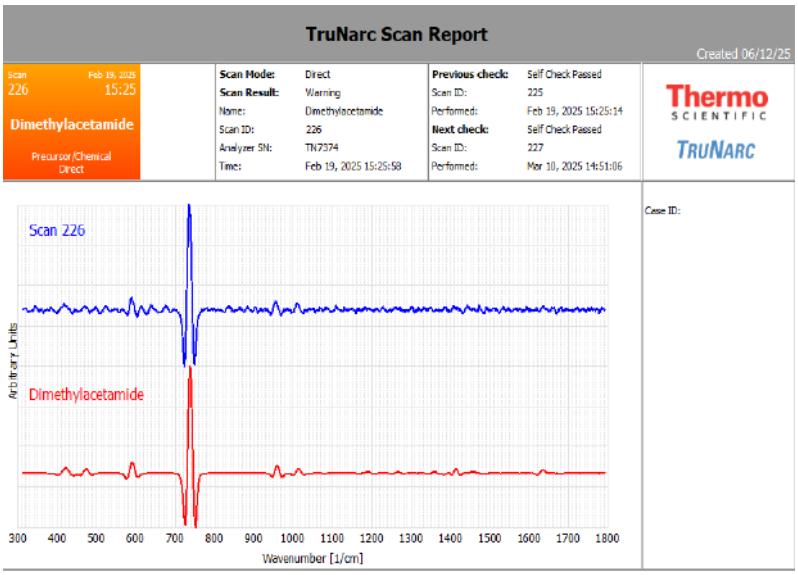
8.1.5.4.7 Significant Achievements - 2025

Air Cargo Control Unit (ACCU) Achievements

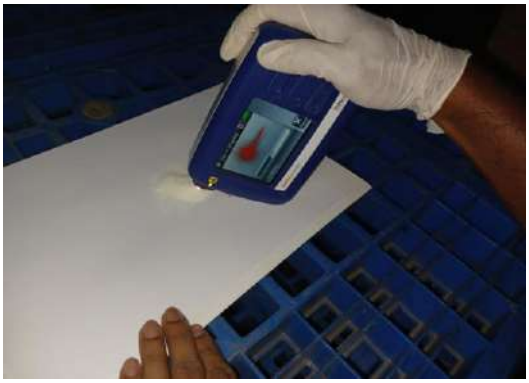
The ACCU successfully intercepted several high-value and restricted consignments at the Air Cargo Terminal, Katunayake.

Chemical & Pharmaceutical Seizures

N, N-Dimethylacetamide: 18 x 1L bottles from India were detained for being misdescribed as N, N-Dimethylamino to avoid Import Control License (ICL) requirements.



- Hydrolysate Collagen: 20,000 pieces from the UAE, valued at LKR 2,381,455, to be forfeited and destroyed for lacking an NMRA license and being manifested as "Food Colouring".



- Cosmetic Products: 14 types of products (brands including CeraVe, Vaseline, and The Ordinary) valued at LKR 12,174,465 were detained due to misclassification to avoid regulatory approval.

- Meat and Vegetables: 68 Kgs of duck meat and 113 Kgs of vegetables/fruits were intercepted. These were imported without quarantine approvals and concealed within other food items, resulting in LKR 9.5 million in penalties.

- Electric Motor Bicycles: 125 motorcycles and 330 batteries from China (Value: LKR 30,435,754) were forfeited for lack of an Import Control License.

- Chinese Distilled Spirits: 8,832 bottles of 50% vol. alcohol and 17,664 shot glasses (Value: LKR 74,140,662) were seized for not obtaining Excise Department approval

- Three used Cessna aircraft (models 172RG, R172K, and A152) from Australia were detained. These had a combined value exceeding LKR 128 million and were imported without valid ICL.

- Brown Sugar: 805,550 Kgs (30 FCLs) declared as white sugar were intercepted, resulting in a mitigated forfeiture of LKR 50 million.

- Yellow Maize: 659,625 Kg for animal feed (Value: LKR 172,423,020) was released on LKR 40 million forfeiture due to license violation.

- Cigarettes: 360,000 sticks of foreign cigarettes were found concealed inside a cover load of Iron Oxide

- Urea Fertilizer: 55 MT imported without a license was forfeited and sold at auction for LKR 8 million.

8.2 REVENUE & SERVICES CLUSTER

8.2.1 CENTRAL CARGO EXAMINATION DIRECTORATE

8.2.2 DECLARATION DIRECTORATE

8.2.3 CENTRAL VALUATION DIRECTORATE

8.2.4 REVENUE & SERVICES (KATUNAYAKE) DIRECTORATE

8.2.5 INDUSTRIES AND SERVICES DIRECTORATE

8.2.6 BOARD OF INVESTMENT COORDINATION DIRECTORATE

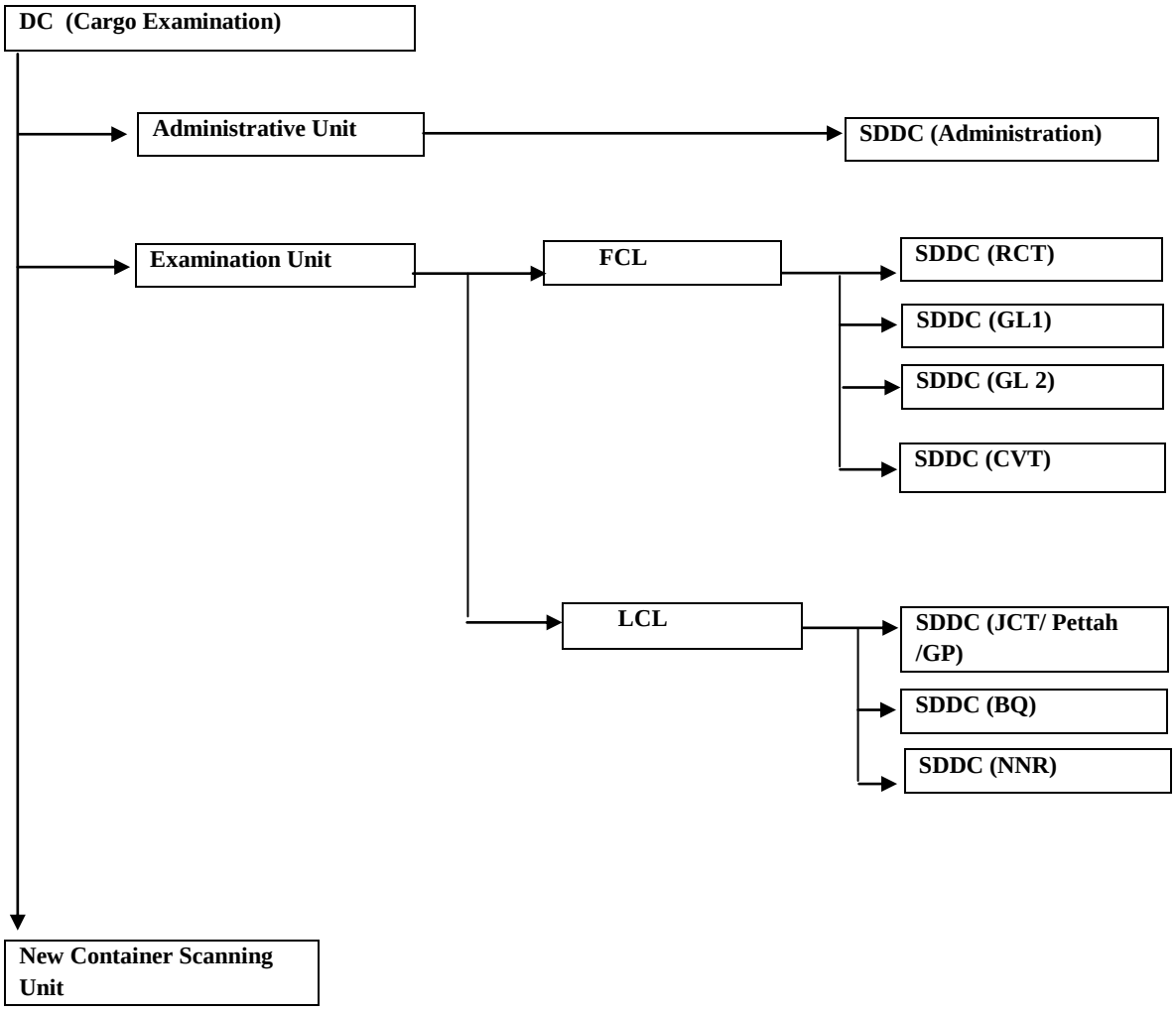
8.2.1 CENTRAL CARGO EXAMINATION DIRECTORATE

8.2.1.1 Introduction

The core function of the Customs clearance procedure is to examine the imported sea cargo by authorized Customs Personnel. The Central Cargo Examination Directorate (CCED), was established on 23.08.2000 for this purpose and to this function based mainly on Risk Assessment. Average time taken to examine and release a consignment, amount of additional revenue collected and the number of detection of violations of Customs and related laws made as a result of cargo examination process indicates its productivity. The main office of this directorate is established in the Rank Container Terminal headed by the Director of Customs (CCED) and with the branches at Colombo Sea Port, CSL(CVT) ,02 Gray line Yards and Rank Container Terminal. Sri Lanka Customs has implemented numerous tools and techniques that have been recommended by the World Customs Organization (WCO), World Trade Organization (WTO) and other International Organizations to improve the standards in the cargo examination procedure. The objective of the directorate is to provide a maximum level of facilitation to the importers while applying relevant regulatory controls during the cargo examination process.

8.2.1.2 Structure of the Directorate

The Central Cargo Examination Directorate headed by the Director of Customs (CCED), functions under the Revenue and Services Cluster.



8.2.1.3 Examination Procedure

Types of Cargo subject to examination

- Imports for home use
- Imports by BOI approved enterprises

Selectivity

Degree of examination (Red, Amber, Scan and release, Exemption) and if selected, place of examination will be selected automatically through AsyCuda based on Risk Management Criteria.

Examination of Cargo Based on Risk

- FCL Cargo

Examination of Red channel cargo will be carried out at GL1 and GL11 yards and occasionally at RCT yard.
Examination of Amber channel cargo will be carried out at RCT yard.
Upon the neediness, SDDC at examination yard may uplift the examination channel from Amber to Red.
Based on the level of compliance, nature of the cargo, examination facilities prevailing at examination yards etc. few low risk consignments may be allowed to be examined at consignee's go – down upon request, by a panel appointed as a mean of trade facilitation.

- LCL Cargo.

LCL cargo, after being de-stuffed at the Warehouse inside the Port or NNR, will be examined by the staff of CCED attached to JCT, BQ and NNR

Examination of cargo consigned to BOI

Cargo consigned to the BOI enterprises established out of the Free Trade zones will be examined at CVT (BOI).

8.2.1.4 Performance

Table 8.2.1.1 : Performance - 2025

No. of CusDecs		220,783
Type of Examinations	Amber	68,450
	Details	-
	HRC	-
	Red	73,962
	Other (TIEP etc)	18,476
	BOI	59,895
No. of LCL		118,066
Type of Examinations	Amber	28,222
	Details	-
	HRC	-
	Red	28,058
	Other (TIEP etc)	15,126
	BOI	46,660
No. of FCL		140,582
Type of Examinations	Amber	62,038
	Details	-
	HRC	-
	Red	58,993
	Other (TIEP etc)	6,033
	BOI	13,518
No. of Cases Detected		1,123

No. of CusDecs Recovered A/E		2,389
Recoveries other than AE (Rs.)		873,154,960
Detections (Rs.)	Penalty & further forfeiture	747,530,971
	Disposal	95,693,983
Overtime (Rs.)	General	4,509,250
	BOI	11,805,099
Other CHARGES	SR Charges Recovered (Rs)	1,444,900
	Seal Charges (Rs.)	3,950
	Outside Examination Charges (Rs.)	12,166,807
A/E Recoveries (Except Valuation) (Rs.)		916,333,867
CID		307,474,388
EIC		281,932,715
PAL		116,395,960
VAT		157,559,154
SCL		2,661,226
SSL		36,711,834
SUR		-
XID		2,248,536
Other		11,350,054
Total Recoveries		**1,789,488,827**
Details of the Guarantee		
No. of B/G Registered		3,712
No. of B/G Released		2,813
No. of P/G Registered		1,578
No. of P/G Released		355

Source : Central Cargo Examination Directorate, Sri Lanka Customs

8.2.2 DECLARATION DIRECTORATE

8.2.2.1 Introduction

The Declaration Directorate is the place where the Customs Declarations (known as CusDecs) are processed once they are submitted by the respective importers in respect of all sea cargo.

The Declaration Directorate consisting the following units.

1. Long Room
2. Motor Vehicle Unit
3. "D" Branch

8.2.2.2 Scope of the Directorate

The main scope of the directorate is, providing facilities to process declarations for Import Cargo. To fulfill this scope, the Directorate has specially made the arrangements to ;

- Receive cargo manifests electronically.
- Receive the CusDec through DTI.
- Make payment of duties and other levies against the CusDecs online as well as through banks.
- Provide Fast Track processing facilities for Selected Importers.
- Process the CusDec by dedicated officers.
- Issuing gate passes for removal FCL containers from SLPA, SAGT and CICT terminals.

The Automation of processing has been now fully implemented through:
"**ASYCUDA World**" to facilitate the importers to process the CusDec without delay. All details of the CusDec are now being captured in the "**ASYCUDA System**" at Long Room (2nd Floor) which permits users to lodge their CusDecs directly from their offices using **DTI** facilities.

8.2.2.3 Objective of the Directorate

- Facilitation of clearance of imported cargo.
- Minimizing the revenue leakages/ foreign exchange losses through commodity classification aspects of the goods and by other means.
- Conducting enforcement activities in terms of Customs Ordinance and related laws through "D" Branch.
- Assessing and collecting the due revenue to the state on imported cargo.
- Facilitating for project cargo clearance by waiving off the levies approved by the Ministry of Finance.
- Facilitating the permit holders to speedy clearance of their vehicles/cargo.
- Facilitating the various Government Departments/other organizations/General Public to clear the goods against provisional CusDecs.
- Duty waivers/exemption and suspension of duty and other taxes as per the state policy are granted.
- Maintaining of effective enforcement of prohibitions and restrictions.

8.2.2.4 Responsibilities of the Staff of the Declaration Directorate

The long room staff ensure the speedy CusDec processing and clearance of imported cargo without undue delay while collecting the due revenue to the state. These officials are vigilant on the commodities which requires permits and/or/special authorization for inward clearance from other regulatory authorities such as Import and Export Controller, Food and Drugs Inspecting unit of Ministry of Health, National Medicines Regulatory Authority, Sri Lanka Standards Institute, Atomic Energy Authority, TRC and also the certificates issued by the exporting country such as Phytosanitary certificate, Fumigation certificate, Spice Board certificate and Load Port Survey report etc.

For the speedy processing of Cusdecs, importers are requested to pay special attention to the following aspects.

- The Authorization from the carrier (the ship) to claim clearance of the consignment;
- Full description of the consignment;
- Classification of the goods correctly in the Harmonized System Nomenclature based on which the Customs Imports Tariff based;
- Declaration of the values using the applicable kind of currency, at the applicable party rate (exchange rate);

- Transmission of the payment (foreign exchange) for the consignment through the accepted/ permitted banking channels;
- Attaching the necessary authorization documents, licenses, permits, certificates etc as applicable;
- If all above aspects are in order the officers concerned may process the CusDec for clearance of goods.

8.2.2.5 As mentioned above this Directorate consists of 03 major Branches/Units.

8.2.2.5.1 Long Room

Historically "Long Room" was physically a long room in Customs administration and even in this modern day it is seen as a long room. This is a feature common in most Asian colonies of the Great Britain, and some of very old Customs Organizations is Europe for example - Denmark and Netherlands. Customs being primarily a revenue collector government organization, the importance of the long room cannot be under scored. Even though the overall macro level of objective have gradually evolved to encompass social protection obligations, the priority to due revenue has not diminished.

Section 10 of the Customs Ordinance empowers Customs to charge Customs Duties, and other Levies. Section 47 requires consignees of imported goods to make a true and correct declaration of goods received or imported by them and pay all levies (duties etc) payable on such goods.

Customs has facilitated to collect **not only Customs duties and but also several other taxes and levies, namely**;

Value Added Tax	(VAT)
Port and Airport Development Levy	(PAL)
Special Commodity Levy	(SCL)
Excise (Special Provisions) Duty	(XID)
Cess on behalf of other government institutions	(CESS)
Social Security Contribution Levy	(SSCL)
Luxury Tax	(LXT)
Vehicle Entitlement Levy	(VEL)

CusDec processing officers are divided into 05 units (one unit consists of two Deputy Directors and four Superintendants (Appraisers)). For easiness of monitoring and handling, Cusdecs are allocated to each unit for processing as mentioned below.

Unit A	-	Last digit of the CusDec No. 0 - 9
Unit B	-	Last digit of the CusDec No. 1 - 8
Unit C	-	Last digit of the CusDec No. 2 - 7
Unit D	-	Last digit of the CusDec No. 3 - 6
Unit E	-	Last digit of the CusDec No. 4 - 5

Submission of CusDecs

CusDec is an acronym of Customs Declaration. The Importer has to electronically submit the CusDec. Following supportive documents are to be uploaded along with CusDec in PDF form or as scanned documents.

- Bill of Lading
- Delivery Order
- Invoice (manually signed and endorsed by the Bank other than in instances where goods has been imported on NFE basis)
- Packing List
- Any technical information required to clarify the HS
- Documents to prove the country of Origin
- If the goods imported are restricted, necessary licenses/permits such as ICL, SLSI, NMRA, etc.
- Proof for the mode of remittance such as Letter of Credit, Telegraphic transfer etc.
- Any special certificate (DPL, Duty Waiver, Phytosanitary Certificate, Fumigation Certificate, Spice Board Certificate, Load Port Survey Report etc.,).

Section 12, 43 and the Schedule "B" of the Customs Ordinance requires the Customs to enforce the power on all the restrictions and prohibitions in force in terms of other laws & regulations empowered to the Customs, at the time of importation of the goods. As a result of these very wide provisions, Customs has to enforce vast number of Acts, Enactments and Ordinances currently in force. The first and foremost out of these is "the Import and Export Control Act No. 01 of 1969"

8.2.2.5.2 Motor Vehicle Unit

The "ASYCUDA World" software now employed in the ACCESS network enables Customs to link with individual banks to check the foreign exchange remitted on importing goods. The imported vehicle details are sent through the links with the Department of Motor Traffic to be registered, thereby preventing registration of vehicles that have not paid duties and other levies collected by Customs Department. The officers make special attention to the following aspects, when CusDecs are processed.

- ICL (Imports Control License) for gift vehicles and over aged vehicles.
- Concessionary and conditional import permits for the Government Servant, Members of Parliament and BOI
- Duty Free Certificates issued by the Ministry of External Affairs to the DPL and NGO
- Provisional CusDecs for the vehicles imported for projects.

While processing the CusDecs for vehicles the officers at the unit should ensure the correctness of the under mentioned facts.
Whether the goods have been properly described as per the

- Certificate of registration
- Inspection Certificate
- Invoice
- Examination report of the Appraiser who examines the vehicle at the yard
- Age of the vehicle if correctly entered as per the invoice
- Country of Origin is correctly declared
- Freight charges are correctly declared
- Options declared tally with the inspection certificate
- Due Permit is granted for the concessionary imports
- Whether the goods fall under the temporarily suspended categories declared by the Controller of Imports & Exports by various Gazette Notifications.

The clearance of the vehicle shall be allowed by the SDDC (MV)

8.2.2.5.3 "D" Branch

"D" Branch can be considered as the Secretariat of the Directorate. Historically, about 200 years ago, when the Controller General of Customs was appointed , reportedly there had been four (4) clerks working under him, handling four subjects known as the "A" subject, "B" subject, "C" subject, "D" subject and so on. In time to come, "A" subject clerk was reportedly handling "Port Dues" and later it grew up to be the entire section Sri Lanka Ports Authority. The old "D" Branch, which was historically coordinating between the Treasury and the Customs for granting duty waivers and exemptions, receiving cargo manifests etc, still continues to do more or less the same job, and continues to be known by its original name.

"D" Branch has various units to facilitate the imports/general public. Those are

- DRA Unit
- Bank Guarantee Unit
- Duty Waiver Unit
- Bulk Cargo Monitoring Unit
- Carnet Unit
- Manifest Unit
- Investigation Unit
- Motor Vehicle permit screening writing off Unit/headed by SDDC (D)

8.2.2.6 Some of the important and prominent functions handled by the "D" Branch

- Registering Duty Waivers granted by the Ministry of Finance and facilitate the clearance of those goods on Duty Free Basis.
- Granting Duty exemptions and Concessions as per Revenue protection order approved by the Parliament.
- Granting permit clearance of Diplomatic cargo and Personal Baggage of Diplomatic staff based on the clearance certificate issued by the Ministry of External Affairs.
- Granting Duty free or preferential rates of Duty for the Goods imported under various Trade Agreements.
- Facilitating the clearance of goods consigned to Government Institutions under Deferred Payment Terms in accordance with the instruction of Ministry of Finance and Planning.
- Facilitating the clearance of Goods on Provision Basis where CusDecs cannot be finalized immediately due to various reasons or Re-export of goods after the completion of events for which they are imported.
- Registering and Monitoring Project cargo requiring Re-export, as decided by the Ministry of Finance and Planning.
- Receiving Cargo Manifests and also make amendments to them as submitted by shipping Agents.
- Securing Bank Guarantees/Corporate Guarantees where necessary in respect of provisional CusDecs and other matter as decided by the Director of Customs (Declaration)
- Registering vehicles and Equipment's temporary imported under CPD carnet or ATA carnet for monitoring purposes.
- Monitoring Bulk Cargo Imports and make additional recoveries where necessary.
- Preparing Reports on Duty waives granted, for the submission of same to Ministry of Finance and Planning.
- Detection of possible violations of Imports Control/Regulations/Customs Regulations and take action accordingly in terms of provision of Customs Ordinance such as detection of ethanol and motor vehicle cut portions.
- Attending to correspondence with other government and non-government Agencies.

8.2.2.7 Performance

Table 8.2.2.1 : Performance -2025

	Description	CPC Code	
	No. of Provisional Cusdecs Registered under DRA (Canned Fish)	4200 OP1	08
	No. of Provisional Cusdecs Finalized under DRA (Canned Fish)	4300 000	00
	No. of Provisional Cusdecs Registered under DRA (*CPC/*IOC)	4200 151	119
DRA	No. of Provisional Cusdecs Finalized under DRA (*CPC/*IOC)	4300 151	77
1	No. of Provisional Cusdecs Registered under DRA (Other)	4200 OPI	1,882
2	No. of Provisional Cusdecs Finalized under DRA (Other)	4300 000	122
3	No. of DCP Carnet Registered		26
4	No. of ATA Carnet Registered	4200 205	28
5	No. of AD Entries	4000 799	02
6	No. of Bill of Stores Registered	4000 799	97
7	No. of Bill of Sight Registered	4000 799	-
8	No. of Bulk Cargo Entries Registered	4200 000	691
9	No. of Bulk Cargo Entries Finalized	4300 000	199
10	Total Bulk Supervision Charges (Rs.)		6,910,000.00
11	No. of FRIC Registered	4200 060	93
1	No. of Cusdecs Registered under ISFTA	4000 000	14,887
2	No. of Cusdecs Registered under PSFTA	4000 000	778
3	No. of Cusdecs Registered under SAFTA	4000 000	629
4	No. of Cusdecs Registered under APTA	4000 000	672
5	No. of Cusdecs Registered under SAARC	4000 000	-
6	Waivers granted for Departments/Projects (Dept. of Railway)	4000 223	08
7	Waivers granted for Departments/Projects (Urban Development Authority)	4000 223	53
8	Waivers granted for Departments/Projects (Ministry of Highways & Road Development)	4000 223	00
9	Waivers granted for Departments/Projects (Ministry of Transport	4000 223	-

	Description	CPC Code	
	& Civil Aviation)		
10	Waivers granted for Departments/Projects (Ministry of Transport & Highways)	4000 223	40
11	Waivers granted for Departments/Projects (Ministry of Defence)	4000 223	-
12	Waivers granted for Departments/Projects (Railway Efficiency Improvement Project)	4000 223	-
13	Waivers granted for Departments/Projects (Road Development Authority)	4000 223	02
14	Waivers granted for Departments/Projects (Sri Lanka Navy)	4000 223	05
15	Waivers granted for Departments/Projects (Uma Oya Project)	4000 223	-
16	Waivers granted for Departments/Projects (Diplomatic DPL)	4000 223	-
17	Waivers granted for Departments/Projects (Min. of Power & Renewable Energy)	4000 223	-
18	Waivers granted for Departments/Projects (Min. of National Heritage)	4000 223	-
19	Waivers granted for Departments/Projects (Min. of Provincial Council & Local Government)	4000 223	-
20	Waivers granted for Departments/Projects (Department of Airport & Aviation)	4000 223	-
21	Waivers granted for Departments/Projects (Min. of Technology)	4000 223	-
22	Waivers granted for Departments/Projects (National Water Supply & Drainage Board)	4000 223	92
23	Waivers granted for Departments/Projects (Ceylon Electricity Board)	4000 223	26
24	Waivers granted for Departments/Projects (Other Ministry)	4000 223	749
25	DG of Health	4000 223	-
26	VAT Deferred	4000 571	
27	Other NBT / XID / CESS / PAL	4000 735	-
28	Duty Waivers under list of Concessions	4000 MLB	
19A Waivers			
1	Milk Powder	4000 151	-
2	Bamboo Sticks	4000 151	12
3	Wheat Flour	4000 151	134
4	Gas Oil	4000 151	181
5	General	4000 151	-
Vehicle Permits			
1	General	4000 MLB	
2	P/A Circular	4000 MLB	
3	M.P.	4000 MLB	8,439
4	Under Foreign Ministry Circular	4000 MLB	
5	Provincial Council	4000 MLB	
Bank Guarantee 4200 OPI & 4200 100F			
1	No. of Guarantees Secured During the year		512
2	Total value of the Guarantees secured(Rs.)		3,185,867,635.31
3	No. of Bank Guarantees released		300
4	Total Value of the Guarantees released(Rs.)		4,712,229,455.90
5	No. of payment cheques received and deposited in the Bank		2
6	Total value of the cheques deposited		10,076,466.00
Manifest			
1	No. of Manifest Amendments		3,242
2	Total Amount of Penalty Recovered(Rs.)		268,567,633.60
L/R & M/V Penalties			
1	No. of Cusdecs Registered with Penalties		1,852
2	Total Amount of Penalty Recovered(Rs.)		145,887,893.19

*CPC – Ceylon petroleum Corporation *IOC – Indian Oil Corporation

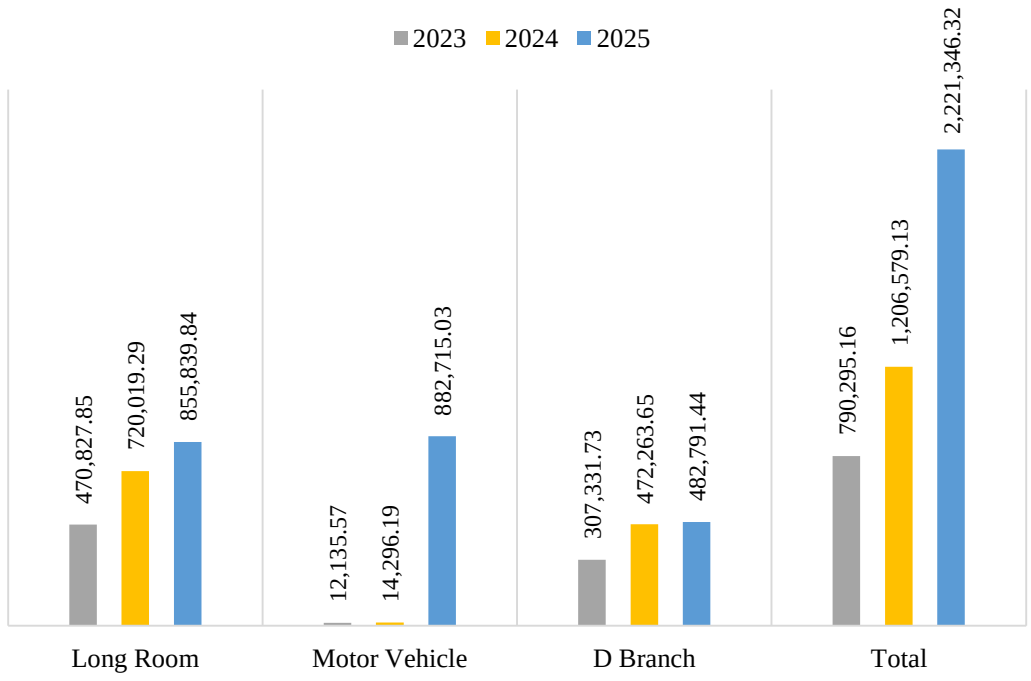
Source : Declaration Directorate, Sri Lanka Customs

Table 8.2.2.2 : Revenue Collection - 2025

Branch	Revenue Collection (Rs.)
Long Room	
CBHQ1	855,653,403,783
CCCO	0
CBPP1	31,253,198
CBPS1	1,795,150
CBCDU	936,550
CEMPC	114,715,157
CBLR	0
CBPC1	37,738,024
Total – Long Room	**855,839,841,862**
Motor Vehicle	
CBMV1	237,705,397,685
HBIM1	645,009,636,339
Total – Motor Vehicle	**882,715,034,024**
D Branch	
DBRA1	482,762,283,334
DBRA2	29,155,884
Total – D Branch	**482,791,439,218**
Grand Total Amount	**2,221,346,315,104**

Source : Declaration Directorate, Sri Lanka Customs

Figure 8.2.2.1 : Comparison of Revenue Collection (Rs. Mn)



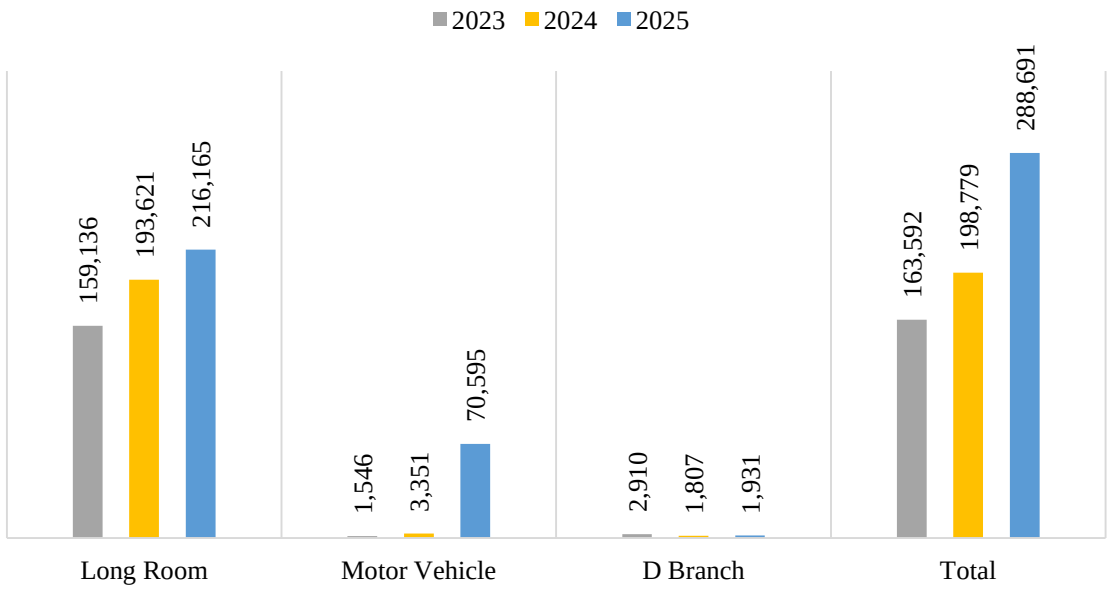
Source : Declaration Directorate, Sri Lanka Customs

Table 8.2.2.3 : Processed CusDecs - 2025

Branch	No. of CusDecs
Long Room	
CBHQ1	210,427
CCCO1	38
CBPP1	148
CBPS1	5,280
CBCDU	110
CEMPC	103
CBLR	0
CBPC1	59
Total – Long Room	**216,165**
Motor Vehicle	
CBMV1	13,300
HBIM1	57,295
Total – Motor Vehicle	**70,595**
D Branch	
DBRA1	1,913
DBRA2	18
Total – D Branch	**1,931**
Grand Total	**288,691**

Source : Declaration Directorate, Sri Lanka Customs

Figure 8.2.2.2 : Comparison of No. of CusDecs Processed



Source : Declaration Directorate, Sri Lanka Customs

8.2.3 CENTRAL VALUATION DIRECTORATE

8.2.3.1 Introduction

The Central Valuation Directorate is responsible for the determination of value of imported goods (except the value of motor vehicles) when ad valorem duties are applicable. Besides the valuation of abandoned and seized goods put up for tender sales comes under the scope of this Directorate. This Directorate administers effective application of valuation principles set out in the WTO (World Trade Organization) Agreement on Customs Valuation (ACV) incorporated into Sections 51, 52 and Schedule E of the Customs Ordinance. This Directorate employs modern tools and research facilities to gather and compile value data for the distribution among functional units while facilitating and fostering public-private partnership.

The Central Valuation Directorate has three offices to perform the functions of the Valuation as follows:

I. Central Valuation Directorate at RCT
II. Fast Track Valuation Office at Long Room
III. Regional Valuation Office at Air Cargo - Katunayake.

The Head Office of Central Valuation Directorate is located at Rank Container Terminal in Orugodawatta. The Directorate comes under the purview of Additional Director General (Corporate). The Director of Central Valuation is responsible for overall supervision of the Directorate, while the two Senior Deputy Directors head the functional positions of the Directorate.

Operational functions are performed by eight Superintendents of Customs supported by 7 Appraisers (Deputy Superintendents of Customs) and 10 Assistant Superintendents of Customs perform investigations, research, registrations, post-entry modification, payment verification and guarantee management functions.

8.2.3.2 Main functions of the Directorate:

- Assisting the Valuation Committee in Policy matters concerning Custom Valuation.
- Developing valuation tools (including databases and periodical alerts) and best practices for the effective and uniform application of the valuation law.
- Value verification of commodities
- Foster Public-Private partnership in resolving valuation issues and invite public participation in research into value of imported goods.
- Monitoring Valuation trends of sensitive commodities and taking corrective action.
- Carrying out valuation inspections/ investigations to ensure that the valuation guidelines and procedures are effectively applied and followed.
- Coordinating Customs valuation matters with relevant international organizations and other entities abroad.
- Conducting study and providing necessary inputs for issues pertaining to transfer pricing.

8.2.3.3 Performance

Table 8.2.3.1 : No. of CusDecs Processed - 2025

Month	No. of CusDecs referred to Valuation	CusDecs subjected to A/E	Uplifted %
January	3,603	1,977	54%
February	3,481	2,043	58%
March	3,272	1,555	47%
April	3,150	1,507	47%
May	5076	1,771	34%
June	4,739	1,712	36%
July	5,090	1,918	37%
August	4,894	2,003	40%
September	5,103	2,242	43%
October	5,610	2,228	39%
November	5,110	1,893	37%
December	6,125	2,183	35%
Total	**55,253**	**23,032**	**41%**

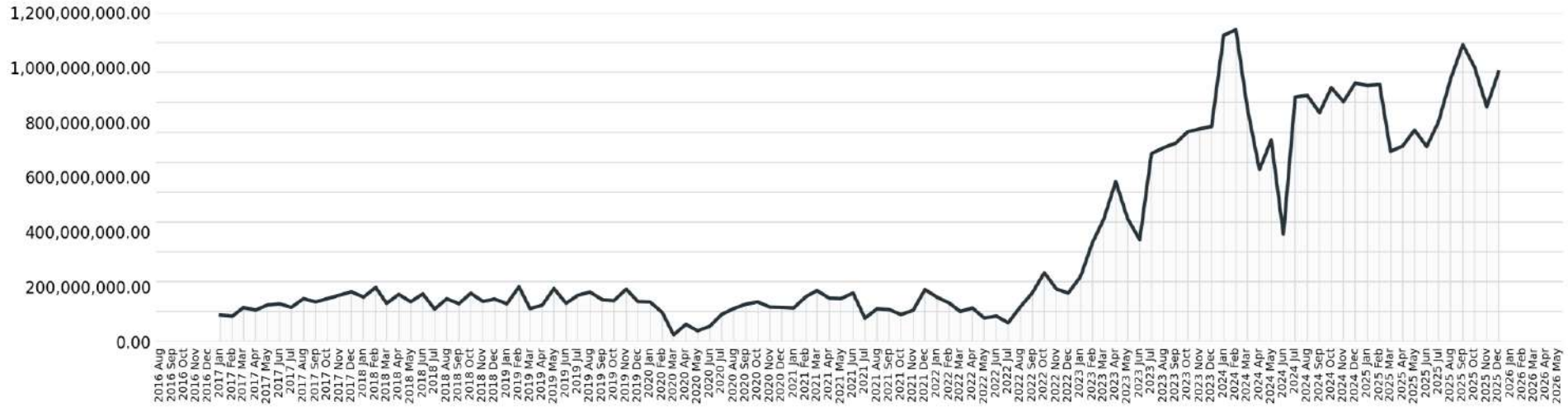
Source : Central Valuation Directorate, Sri Lanka Customs

Table 8.2.3.2 : Comparison of Revenue collection (Rs.)

Month	2017	2018	2019	2020	2021	2022	2023	2024	2025
January	96,976,771	162,436,213	137,861,340	144,183,848	122,928,057	161,908,100	236,485,869	1,117,635,145	934,052,323
February	92,588,732	197,606,168	199,983,030	105,983,866	164,236,827	140,321,155	362,317,541	1,137,865,495	938,184,531
March	124,223,659	139,270,365	120,416,213	24,305,563	186,305,872	109,684,573	445,182,526	853,275,156	694,147,198
April	115,021,168	172,654,159	132,439,443	63,162,192	158,725,332	122,498,186	583,851,468	627,449,467	713,766,217
May	133,249,396	145,106,782	193,606,520	39,312,834	156,899,840	85,905,778	449,202,751	735,205,779	771,481,018
June	137,691,728	174,176,732	139,689,506	55,953,600	177,211,201	93,209,007	371,445,383	392,277,134	711,508,716
July	124,688,097	118,414,464	169,113,512	98,974,903	84,991,835	68,459,191	685,811,153	892,380,007	801,723,731
August	156,586,926	156,252,561	180,739,571	120,472,762	119,628,995	126,660,162	707,436,899	897,857,056	958,738,266
September	144,727,507	138,100,571	152,906,330	136,495,645	116,716,100	178,854,932	724,154,104	835,064,061	1,082,838,653
October	156,768,427	176,677,684	149,523,186	144,617,361	98,523,887	251,229,133	765,088,807	926,479,158	1,000,689,839
November	169,522,592	146,612,176	191,526,236	125,879,311	114,112,419	191,754,301	776,136,812	875,150,133	856,515,098
December	181,737,644	155,126,605	145,948,818	124,631,998	190,164,310	177,259,607	784,885,259	943,521,859	983,580,219
	1,633,782,647	**1,882,434,480**	**1,913,753,705**	**1,183,973,883**	**1,690,444,675**	**1,707,744,125**	**6,891,998,572**	**10,234,160,450**	**10,447,225,809**

Source : Central Valuation Directorate, Sri Lanka Customs

Figure 8.2.3.3 : Comparison of Revenue Collection



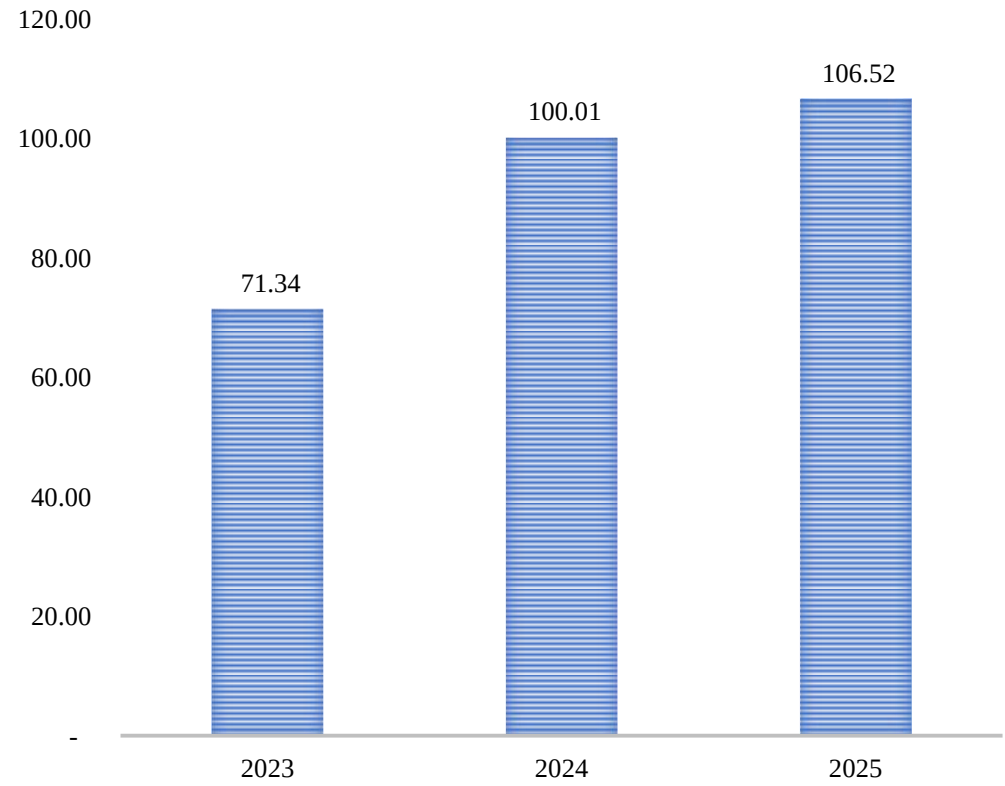
Source : Central Valuation Directorate, Sri Lanka Customs

Table 8.2.3.3 : Performance of Valuation (Air Cargo) - 2025

Month	A/E Collection (Rs.)
January	5,876,328.00
February	5,317,283.00
March	9,611,015.00
April	6,094,956.00
May	4,626,369.00
June	7,502,645.00
July	7,151,327.00
August	7,090,546.00
September	10,214,239.00
October	19,753,358.00
November	10,542,808.00
December	12,742,992.00
Total	**106,523,866.00**

Source : Central Valuation Directorate, Sri Lanka Customs

Figure 8.2.3.4 : Valuation (Air Cargo) - A/E Collection (Rs. Mn)



Source : Central Valuation Directorate, Sri Lanka Customs

8.2.3.4 Valuation, Research and Investigation Unit (VRIU)

Table 8.2.3.4 : Performance

Year	No. of cases	Penalty/Forfeiture Imposed (Rs.)
2022	49	128,426,044
2023	53	231,196,843
2024	41	192,788,267
2025	85	516,092,734

Source : Central Valuation Directorate, Sri Lanka Customs

8.2.3.5 New developments in the year 2025

- **Introducing a 'Reference Value Finder Application'**

  Reference values of a wide variety of commodities can be easily traced by the officers of the CVD for their routine work with the implementation of this application.

  At present, the app is being developed.

- **Conducting Stake-holder meetings with importers to build an agreed platform for test values.**

  - Three wheel/ Two-wheel spare parts importers – Already Organized
  - Hardware Association – Already Organized
  - Tile importers – Already Organized
  - Glass importers – Already Organized

- **Making preparations for the implementation of Advance Rulings for valuation with technical assistance from the ADB.**

8.2.4 REVENUE & SERVICES (KATUNAYAKE) DIRECTORATE

8.2.4.1 Introduction

The Directorate of Revenue & Service Katunayake is based at the Air Cargo Terminal of Bandaranaike International Airport, Katunayake. The Directorate is responsible for collection of due revenue and facilitate clearance of import Air Cargo ensuring the border control regulations are enforced under the provisions of the Customs Ordinance and other related laws and regulations.

Sri Lankan Air Lines Ltd functions as the major cargo handling agent at the Air Cargo Terminal. SLFFA Cargo Service Ltd and Expo Aviation Ltd operate as other cargo handling agents and self-handling service provider at Cargo Terminal II to provide service under the control of Sri Lanka Customs. Speedy clearance of courier cargo is attended on priority basis at the bonded warehouses operated by M/S DHL (Pvt) Ltd and M/S Colombo Cargo Express (Pvt) Ltd.

8.2.4.2 Major Functions

- Assessing and collecting Custom Duty, Cess and other charges on goods imported by air.
- Processing of goods declarations and permit clearance.
- Grant approvals for clearance of goods imported under various export-oriented facilitation schemes operated under Industries and Services Directorate.
- Grant approvals for clearance of goods import cargo consigned to enterprises registered under Board of Investment Sri Lanka.
- Effect round the clock speedy clearance of urgent air cargo imported by air including perishable, Courier Cargo, Diplomatic Cargo and mails etc.
- Facilitate transfer of unaccompanied passenger baggage of returning passengers to various unaccompanied passenger baggage warehouses.
- Processing Import CusDecs and grant clearance for Import shipments related to BOI, Non BOI, Courier and perishable Cargo.

Table 8.2.4.1 : Performance (Imports) - 2025 **(Rs.)**

S/No	Description	CODE	AIR CARGO (KTIM 2/3/4)	DHL (KTDH 2/3)	COLOMBO CARGO	UPS (KTFT 2)	Total
1	Customs Imports duty	CID	4,523,273,102.00	543,311,063.00	631,011,881.00	208,635,945.00	**5,906,231,991.00**
2	Value Added Tax	VAT	37,790,348,984.00	2,341,575,471.00	2,229,701,226.00	875,125,223.00	**43,236,750,904.00**
3	Ports & Air port development Levy	PAL	11,062,172,321.00	708,522,258.00	591,039,776.00	268,813,358.00	**12,630,547,713.00**
4	Social Responsibility Levy	SRL	-	-	-	11,215,231.00	**11,215,231.00**
5	Special commodity Levy	SCL	442,825,326.00	474,427.00	127,876.00	7,414,850.00	**450,842,479.00**
6	Social Security Contribution Levy	SSL	5,336,955,406.00	217,779,543.00	315,790,099.00	120,692,426.00	**5,991,217,474.00**
7	Consolidated Levy	CON	-	-	-	-	-
8	Customs Imports Surcharge	SUR/CIS	50,121,689.00	-	-	87,497.00	**50,209,186.00**
9	Excise Duty	XID/XDC	459,248,229.00	652,218.00	393,499.00	776,828.00	**461,070,774.00**
10	Luxury Tax	LXT	496,735,444.00	-	-	-	**496,735,444.00**
11	Economic Service Charge	ESC	-	16,733,446.00	-	-	**16,733,446.00**
12	SR Charges	SR	-	-	-	59,600.00	**59,600.00**
13	Nation Building Tax	NBT	63.00	-	-	-	**63.00**
14	Import Cess (EDB)	EIC	2,081,812,584.00	173,006,389.00	451,622,270.00	77,976,770.00	**2,784,418,013.00**
15	Additional Cess	CIC	-	-	-	-	-
16	Rubber Import Cess	RIC	-	-	-	-	-
17	Computer fees	COM	13,560,350.00	7,552,000.00	4,535,500.00	1,869,000.00	**27,516,850.00**
18	Examination fees	EXM	15,380,850.00	8,500,200.00	5,027,100.00	2,242,500.00	**31,150,650.00**
19	Over Payment	OVP	-	-	-	-	-
20	Overtime Charges	OTC	61,135,272.00	6,013,200.00	1,185,000.00	-	**68,333,472.00**
21	Seal Chargers	SEL	305,150.00	250.00	-	-	**305,400.00**
22	Penalty	PTY	81,157,260.00	19,781,314.00	11,793,992.00	12,361,501.00	**125,094,067.00**
23	Verification fees	VCS	-	5,325,300.00	1,331,518.60	-	**6,656,818.60**
24	Miscellaneous	MISC	1,800.00	-	-	-	**1,800.00-**
25	Special Deposit	SPD	-	-	-	-	-
26	Vehicle Entitlement Levy	VEL	248,001.00	-	-	-	**248,001.00**
27	Other (E-Over payments)	EOP	-	-	-	-	-
28	Pre Payment	PP	15,000.00	-	-	-	**15,000.00**
29	Bonds Come Free	BCF	-	-	-	5,000.00	**5,000.00**
30	Other (Amendment Charges)	AMD	-	423,553.00	-	43,250.00	**466,803.00**
31	Duty Free Shop	DFC	18,000.00	-	-	-	**18,000.00**
Total (Rs.)			**62,415,314,831.00**	**4,049,650,632.00**	**4,243,559,737.60**	**1,587,318,979.00**	**72,295,844,179.60**

S/No	Description	AIR CARGO (KTIM 2/3/4)	DHL (KTDH 2/3)	COLOMBO CARGO	UPS (KTFT 2)	Total
32	No of Cusdecs Received	73,641	30,208	16,511	6,935	**127,295**
33	No of Cusdecs Passed at Bonding, INFAC & TIEP	3,545	3,153	461	541	**7,700**
34	No of Cusdecs Passed at BOI	21,938	14,408	13,073	-	**49,419**
35	No of Cusdecs Passed as Entreport	88	-	-	-	**88**
36	No of S.R. Applications (DRA)	25	-	-	-	**25**
37	No of Cusdecs Passed under Provisional Basis	-	-	-	-	**-**
38	No. Cussdec Passed under exemptions /19 A	1,402	-	58	-	**1,460**
39	No of Applications Passed under Transshipments(TR)	8,504	-	518	-	**9,022**
40	No of Dip/DPL Cargo Consignments	491	-	-	-	**491**
41	No of Cusdec Pass Under Corporate /G	35	-	-	-	**35**
42	No of Cusdecs Passed under Carnet	63	-	-	-	**63**
43	No of Cusdecs Passed under B.G (ACT/DHL/CC)	202	-	-	-	**202**
44	No of Cusdecs Passed under ISAFTA/SAFTA	177	-	-	-	**177**
45	No of Cusdecs Passed under P.G (ACT/DHL/CC)	23	-	-	-	**23**
46	FRIC Register	88	-	-	-	**88**
47	Gem Register	356	-	-	-	**356**
	Total	**110,578**	**47,769**	**30,621**	**7,476**	**196,444**
48	No. of Pkgs. delivered	-	-	-	-	**-**
49	A/E Recoveries (Rs.)	-	-	-	**16,400,141**	**16,400,141**
50	No. of A/E recovered Cusdecs	-	-	-	**170**	**170**

Source : Revenue & Services (Katunayake) Directorate, Sri Lanka Customs

8.2.5 INDUSTRIES & SERVICES DIRECTORATE

8.2.5.1 Introduction

The Industries & Services Directorate performs the Customs functions related to importation of cargo for temporary storage on security/bonds to facilitate clearance of goods for the needs of trade and industry under specified procedures, and promote manufacturing/export industry aimed at exploring the avenues for diversification of the traditional trend of exports in Sri Lanka with proper coordination between the relevant line authorities, specially the Board of Investment of Sri Lanka.

8.2.5.2 Main Branches and their Units

- Bank Guarantee /Corporate Guarantee /VAT differed, Entrepot Administration, and Thineth system Unit
- Bonding Investigating Unit
- Project Unit
- Postal Appraising Unit
- Feeder Bond
- Export Facilitation Unit (TIEP Unit)

8.2.5.3 Major Functions

This Directorate is entrusted with the implementation/administration of trade facilitation policies of the Government. The main functions of the Directorate are given below.

- **Bank Guarantee and Entrepot monitoring Unit**
    - ❖ Administration of Bank Guarantee / Corporate Guarantee
    - ❖ Granting approval for Enterpot Consignments
    - ❖ Approval for CUSDEC processing
    - ❖ Monitoring the operations of Thineth system Unit

- **Export Facilitation Unit (TIEP Unit)**
    - ❖ Registration of traders for TIEP I & TIEP IV scheme
    - ❖ Renewals of TIEP I & TIEP IV
    - ❖ Registrations of INFAC operators
    - ❖ Registrations of New IBG operations
    - ❖ Renewals of IBG operators
    - ❖ Carrying out verification visits to verify the existing stocks and monitor /control the above scheme
    - ❖ Verify the export processing

- **Bonding Investigating Unit**
    - ❖ Bonding Investigations.
    - ❖ Carrying out audits

- **Postal Appraising Unit**
    - ❖ Postal Appraising Branch provides all the facilities relating to postal based operations.

- **Feeder Bond Unit**
    - ❖ Manage activities related to Duty Free Shops.

- **Project Unit**

  - ❖ Receiving applications for new bonded warehouses/warehouses facilities.
  - ❖ Scrutinizing documents related to applications.
  - ❖ Physical inspections of the proposed site for ensuring feasibility and compliance of stipulated regulations.
  - ❖ Recommending any proposed (I) bonded warehouse or/(II) Bonded Facility upon inspection to the Department of Investment Policy/Ministry of Finance through Director General of Customs and accordingly (I) appointing bonded warehouses upon reception of Ministry approval.
  - ❖ Issuing warehouse codes
  - ❖ Issuing instructions and guidelines to the bondsmen/warehouse operators.
  - ❖ Issuing DOPL related to the bonded warehouses with the assistance of PP&R Directorate.
  - ❖ Attending to periodic renewals of bonded warehouses.
  - ❖ Recommending validity period extensions for warehouses
  - ❖ Attending to De-Bond applications
  - ❖ Formulating guidelines and Customs procedures related to licensed bunker suppliers and subsequent monitoring for compliance.
  - ❖ Warehouse keeping activities

8.2.5.4 Bank Guarantee and Entrepot Monitoring Unit

Corporate/Personal Guarantees

No. of Guarantee renewals	- 144
No. of new Guarantees	- 07

Bank Guarantees

No. of Guarantees accepted	- 2856
No. of Guarantees demanded	- 3941
Guarantees released	- 1833

8.2.5.5 Bonding Investigating and Temporary Imports for Export Processing (TIEP) Unit

No. of Cases registered in present year	- 49
No. of Cases finalized in the present year (Including cases registered previously)	- 6
No. of pending cases (Including cases registered previously)	- 237
No. of verifications carried out/ Auditing bonded warehouses and companies under TIEP/ INFAC scheme	- 15
Issuing recommendation for renewal of facilities of operators	- 41
Total forfeitures (Rs.)	- 7,700,000.00

8.2.5.6 Export Facilitation Unit (EFU) - TIEP Unit

Table 8.2.5.1 : Performance of EFU- TIEP Unit

TIEP-1 New	56
TIEP-1V New	23
IBG New	-
TIEP-1 Renewal	459

Charges Collected (Rs.)	
O/E	2,342,000.00
Registration	144,000.00
Renewal	837,000.00
Documentation	837,000.00
Total	**4,160,000.00**
No. of Entrepot CusDecs	-
No of CusDecs Processed (Import/GNR/To bond)	
CBBD1	32,566
CBBD3	8,392
CBOND	29,943
CBIF1	2,132
CBIF3	90
No. of recommendations issued to guarantee unit for cooperate guarantees	-
No. of CusDecs Processed (Ex-Bond/Re-Bond/Export)	
CBBD1	17,859
CBIF1	3,795
CBOND	17,499

Source : Industries & Services Directorate, Sri Lanka Customs

8.2.5.7 Project Unit

Table 8.2.5.2 : Bonded Warehouse Operations

Bond Renewals	- 45
Recommended New bonds	- 84
De-bonding	- Nil
Renewal of Bonded Carriers	- 32

Source : Industries & Services Directorate, Sri Lanka Customs

8.2.5.8 Postal Appraising Unit

Table 8.2.5.3 : Performance of Postal Appraising Unit

1. Total no. of PODs (Consignment)		
Category	**Nos.**	
Air	11,849	
Sea	3,483	
CD	6,177	
Bulk	21	
EMS	13,381	
2. Total Value of Goods Released (Rs.)	**356,261,357.59**	
3. Total Tax Recovered (Rs.)		
	Line Parcels	**Other**
CID	998,902.00	17,559,585.00
SUR	-	6,950.00
PAL	1,347,505.00	23,768,058.00
VAT	2,954,550.00	60,199,006.00
CESS	2,728,425.00	3,073,413.00
SCL	221,468.00	21,050.00
EXD	-	-
SSCL	496,617.00	11,747,045.00
SR	-	1,400.00
NBT	-	-
COM	-	3,600.00
PTY	-	457,117.00
Other	2,000.00	4,950.00
Total	**8,749,467.00**	**116,842,174.00**
4. Total Penalties Recovered (Rs.)		
5. Cases Handled		
No. of Cases initiated	43	
No. of cases handed over to CCIB	02	
No. of cases handed over to PNB	41	

Source : Industries & Services Directorate, Sri Lanka Customs

8.2.6 BOARD OF INVESTMENT COORDINATION DIRECTORATE

8.2.6.1 Introduction

The Board of Investment (BOI) Coordination Directorate was established under the DOPL 1309 on 01.01.2019 and operates under the purview of the Revenue and Service cluster. This directorate is vested with the Tasks of monitoring and overseeing Board of Investment activities island-wide and plays a key role in coordinating the operational and administrative functions among Sri Lanka Customs, Board of investment, BOI investors and stakeholders while ensuring the facilitation of legitimate trade practices and achievement of revenue targets.

8.2.6.2 Main Functions

- Screening the process of BOI imports (FCL).
- Monitoring and duty collection process of BOI local sales.
- Monitoring and examination process of BOI destructions.
- Monitoring of Post termination of BOI entities.
- Conducting of statistics-based audits relating to above mentioned functions.

8.2.6.3 Performance

Table 8.2.6.1 : Performance in 2025

1.	**CusDec Processed**	
	No. of CusDecs screened (FCL Only)	31,643
	No. of CusDecs queried during screening	-
2.	**Recoveries (Rs.)**	
	Local sale recoveries - Bank Balance	5,205,168,824
	Additional duty collection	843,437,076
	Examination/Verification of local disposal fees	22,162,000
	Under supervision charges	709,200
	Customs seal charges	208,400
	Bank guarantee claims	27,849,977
	Investigations (Penalties/A.E/Mitigated forfeiture)	273,943,425
		6,373,478,903
3.	**Destruction Supervision**	
	No. of disposal supervisions (No. of CusDecs)	922
4.	**Bank Guarantees**	
	No. of bank guarantees registered	193
	Total value of registered bank guarantees (Rs.)	1,613,262,015

Source : BOI Coordination Directorate, Sri Lanka Customs

8.3 CORPORATE CLUSTER

8.3.1 POLICY, PLANNING AND RESEARCH DIRECTORATE

8.3.2 SPECIALIZED SERVICES DIRECTORATE

8.3.3 COMPLIANCE AND FACILITATION DIRECTORATE

8.3.4 PASSENGER SERVICES (COLOMBO) DIRECTORATE

8.3.5 PASSENGER SERVICES (KATUNAYAKE) DIRECTORATE

8.3.1 POLICY, PLANNING & RESEARCH DIRECTORATE

8.3.1.1 Introduction

Policy, Planning and Research (PP&R) Directorate is mainly responsible for policy issues, tariff issues and international affairs. Its broad objectives can be summarized as follows:

- Assisting the Director General of Customs in developing the Departmental Policies and converting same to procedures to be implemented by respective Directorates; conveying such decisions to the officers for information and compliance.
- When requested, assisting the line Ministries and Departments in;
    - Developing economic / trade policies
    - Converting such policies to tariff measures;
- Conveying Tariff Measures to the officers and the public as relevant for information and implementation.
- Ensuring that the National Customs Tariff is maintained in the most updated status; attending to all Tariffs related inquiries.
- Ensuring that the information required by public for promoting self-compliance is available through the Customs information center.
- Representing the Sri Lanka Customs Department at WCO, its regional bodies, and other International Organizations (WTO and Secretariats for MEAs) and at Bi-lateral and Multi-lateral Trade Negotiations.
- Adopting the WCO's recommendations and best practices by converting to policies and procedures in order for the Department to achieve its vision.

8.3.1.2 Major Functions

- Implementation of Tariff policy decisions, formulated by the Treasury through departmental orders (DOPLs).
- Formulation and implementation of Customs policy decisions through departmental orders (DOPLs).
- Update and maintain the Import Tariff Guide and Export Tariff Guide.
- Publish National Import Tariff Guide for the benefit of public and staff.
- Assist Treasury in creating national subdivisions in the Harmonized System as and when necessary, in formulating the tariff policy.
- Preparation of the Annual Action Plan of the Department.
- Preparation of Annual Performance Report of the Department by reviewing the progress of the respective Directorates.
- Act as the contact point for the World Customs Organization (WCO), WCO Asia-Pacific Office, World Trade Organization (WTO), other International Organizations and Customs Administrations by attending to correspondence and related matters
- Attend to matters relating to Customs Corporation and Mutual Administrative Assistance Agreements with other Customs Administrations.
- Attend to matters related to Preferential Trade Agreements (PTAs) and Free Trade Agreements (FTAs).
- Attend to Secretarial functions of the Nomenclature Committee, Trade Facilitation Committee and Risk Management Committee and coordinate activities of other technical committees.
- Obtain revenue reports/statistics, analyze data and report/ respond to data requests from internal and external organizations and update revenue clock
- Preparation and publishing of Rates of Exchange notifications.
- Attend to Public Relations and Customs Information Centre.
- Provide information under the Right to Information Act No. 12 of 2016
- Organize and coordinate the World Customs Day celebrations which falls annually.

Table : 8.3.1.1 Departmental Order (DOPL) published in 2025

S/N	DOPL Number	Title	Effective Date
1	DOPL 1670	Order made under Section 2 of the Special Commodity Levy Act, No. 48 of 2007	1/1/2025
2	DOPL 1316 S	Gazette Notification Published under the Excise (Special Provisions) Act No. 13 of 1989	1/11/2025
3	DOPL 1671	Establishment of the Customs International Desk under the Customs International Affairs Division (CIAD)	1/15/2025
4	DOPL 1453 BN	Imports Exports (Control) Regulations No 01/2025	1/28/2025
5	DOPL 1674	Order made under Section 2 of the Revenue Protection Act. No. 19 of 1962	1/28/2025
6	DOPL 1673	Order made under Section 5 of the Special Commodity Levy Act, No. 48 of 2007	1/28/2025
7	DOPL 1672	Bonded Warehouse operated by Rank Container Terminal (Private) Ltd. at No. 246/20, Avissawella Road, Orugodawatte.	1/29/2025
8	DOPL 1375 J	Luxury Tax	2/1/2025
9	DOPL 1675	Order under Section 10A of the Customs Ordinance (Chapter 235)	2/1/2025
10	DOPL 1453 BP	Imports Exports (Control) Regulations 02/2025 - Imports Exports (Control) Regulations No. 02/2025	2/1/2025
11	DOPL 1316 T	Gazette Notification Published under the Excise (Special Provisions) Act No. 13 of 1989	2/1/2025
12	DOPL 1453 BO	Operational Instructions 01/2025	2/1/2025
13	DOPL 1453 BQ	Operational Instructions 02/2025 - Imports Exports (Control) Regulations No. 02 / 2025	2/3/2025
14	DOPL 1701	Gazette Extraordinary No. 2422/27 - CESS Rate for HS Code 1404.90.90 (Coconut Coir Pith CESS)	2/5/2025
15	DOPL 562 AK	Nomenclature and Classifications Committee	2/10/2025
16	DOPL 1677	Operation Instructions to the Bonded Warehouse operated by Middle East Cargo International (PVT) Ltd at 156/70, Negombo Road, Paliyagoda.	2/17/2025
17	DOPL 1678	Operation Instructions to the Bonded Warehouse operated by M/s Ceylon Shipping Lines Ltd at No. 760, Dr. Danister De Silva Mawatha, Colombo 09.	2/18/2025
18	DOPL 1679	National Authority on Tobacco & Alcohol (NATA) - Involves making imported E Cigarettes' that used to be tobacco free	2/21/2025
19	DOPL 1676	Operation Instructions to the Bonded Warehouse operated by M/s Worldwide Trigo Cargo (Private) Ltd.	2/21/2025
20	DOPL 1684	Operating Instructions to the bonded warehouse M/s Transco International Cargo Service Pvt Ltd	3/3/2025
21	DOPL 1682	National Medicine Regulatory Authority (NMRA) - Exemption of Registration for Spare parts under Medical devices	3/3/2025
22	DOPL 1681	Import and Export Control Department - Import non-Iodized Salt to meet the shortage of Salt for domestic and commercial use	3/3/2025
23	DOPL 1680	National Medicine Regulatory Authority (NMRA) - Conditions to release Cosmetic Products Imported to Use personally	3/3/2025
24	DOPL 1686	Operating Instructions to the bonded warehouse M/s Laksiri Sewa Pvt Ltd	3/5/2025
25	DOPL 1685	Implementation of new methods and provisions to be followed in applying and settlement of advances from the Advance Account for Seized and Forfeited Goods (24702). (This Original DOPL No. 1685 was issued in Sinhala Version)	3/6/2025
26	DOPL 1453 BR	Imports and Exports (Control) Regulations No 03 of 2025	3/19/2025
27	DOPL 1227 X	Appeal Committee	3/19/2025
28	DOPL 1683	Operating Instructions to the bonded warehouse M/s Trico Maritime Pvt Ltd	3/25/2025

S/N	DOPL Number	Title	Effective Date
29	DOPL 1453 BS	Operational Instructions 04/2025	3/26/2025
30	749 L	Departmental Order on the Technical Committee on Customs Valuation (TCCV)	4/3/2025
31	DOPL 1687	Standard Operating Procedure	4/3/2025
32	DOPL 118 Y	Amendment to DOPL 118 W - (Establishment of a Common Reward Pool)	4/9/2025
33	DOPL 1450 A	Amendment to DOPL 1450 - Establishment of Central Disposal Directorate	4/9/2025
34	DOPL 749 K	Departmental Order on the Technical Committee on Customs Valuation (TCCV)	4/23/2025
35	DOPL 1688	Customs Import Duty Amendments -Revenue Protection Order 02/2025 - Order made under Section 2 of the Revenue Protection Act. No. 19 of 1962	4/29/2025
36	DOPL 1675 A	Order under Section 10A of the Customs Ordinance (Chapter 235)	4/29/2025
37	DOPL 1316 U	Gazette Notification Published under the Excise (Special Provisions) Act No. 13 of 1989	4/29/2025
38	DOPL 1375 K	Order made under Section 19 read with Section 51 of the Finance Act No. 35 of 2018	4/29/2025
39	DOPL 118 Z	Amendment to DOPL 118 Y - Inclusion of the staff of Central Disposal Directorate to PP&R Pool	5/1/2025
40	DOPL 1453 BV	Imports & Exports Control Regulations 05 of 2025	5/6/2025
41	DOPL 1689	Acknowledgement & return of samples drawn from consignments for regulatory requirement	5/9/2025
42	DOPL 1690	Re-structure of the Department's Cluster Composition	5/16/2025
43	DOPL 1453 BW	Imports and Exports (Control) Regulation No. 06 of 2025	5/20/2025
44	DOPL 1453 BY	Operational Instructions No 07/2025	5/21/2025
45	DOPL 1453 BX	Operational Instructions 06/2025	5/21/2025
46	DOPL 562 AL	Nomenclature and Classifications Committee	5/26/2025
47	DOPL 562 AM	Nomenclature and Classifications Committee	5/28/2025
48	DOPL 1227 Y	Appeal Committee	5/29/2025
49	DOPL 1453 BT	Imports and Exports (Control) Regulations No 04/2025	5/29/2025
50	DOPL 1453 BU	Operational Instructions 05/2025	5/30/2025
51	749 M	Departmental order on the Technical Committee on Customs Valuation (TCCV)	6/2/2025
52	DOPL 1691	Suspension of Customs Facilities - Order under Section 144 of the Customs Ordinance (Chapter 235) - M/s Newzone Holdings Pvt Ltd	6/2/2025
53	DOPL 1647 B	Establishment of Internal Affairs in Sri Lanka Customs - Amendment to the DOPL 1647 A	6/23/2025
54	DOPL 1694	Establishment of Financial Crimes Control Unit (FCCU)	7/1/2025
55	DOPL 1198 AL	Operational Instructions No 08/2025 - Issuance of General Approval to Import Selected Goods	7/1/2025
56	DOPL 1357 B	Customs Rate of Interest Regulations No 01 of 2025	7/4/2025
57	DOPL 1693	Recovery of Service Charges from Vessels Through the ASYCUDA System	7/11/2025
58	DOPL 562 AN	Nomenclature and Classifications Committee	7/15/2025
59	DOPL 1692	Department of Agriculture (DoA) - Points to Consider in the Event of an Investigation Concerning a Customs Case Involving Imported Plants, Plant Products or Other Regulated Articles	7/18/2025
60	DOPL 562 AO	Nomenclature and Classifications Committee	8/4/2025
61	DOPL 1453 BZ	Imports and Exports (Control) Regulation No. 07 of 2025	8/15/2025
62	DOPL 562 AP	Nomenclature and Classifications Committee	8/18/2025
63	DOPL 1695	Suspension of Customs Facilities - Order under Section 144 of the Customs Ordinance (Chapter 235) - M/s Dilaj Lounge Pvt Ltd	8/22/2025
64	DOPL 1696	Order made under Section 2 of the Special Commodity Levy Act, No. 48 of 2007	8/26/2025

S/N	DOPL Number	Title	Effective Date
65	DOPL 562 AQ	Nomenclature and Classifications Committee	8/27/2025
66	DOPL 1697	Taking Sufficient Measures in terms of the Customs Ordinance to Discourage Smuggling and Commercial Fraud.	8/27/2025
67	DOPL 749 N	Departmental Order on the Technical Committee on Customs Valuation (TCCV)	8/28/2025
68	DOPL 562 AR	Nomenclature and Classifications Committee	9/4/2025
69	DOPL 1695A	Withdrawing the Suspension of Customs Facilities - Invoked under Section 144 of the Customs Ordinance (Chapter 235) M/s Dilaj Lounge Pvt Ltd	9/19/2025
70	DOPL 1627 C	Authorized Economic Operator (AEO) Committee	10/9/2025
71	DOPL 1699	Customs Import Duty Amendments- Revenue Protection Order No. 03/2025 - Order made under Section 2 of the Revenue Protection Act No. 19 of 1962	10/10/2025
72	DOPL 1698	Order made under Section 2 and 5 of the Special Commodity Levy Act, No. 48 of 2007	10/10/2025
73	DOPL 118 AA	Consolidated Version of DOPL 118 and Amendments (A-Z)	10/14/2025
74	DOPL 1693 A	Standard Operating Procedure - Recovery of service Charges from Vessels through the ASYCUDA System	10/14/2025
75	DOPL 1259 A	Gazette Notification under Section 101(1) of Customs Ordinance	10/15/2025
76	DOPL 1453 CB	Operational Instructions 09/2025	10/15/2025
77	DOPL 1453 CA	Imports and Exports (Control) Regulation No. 08 of 2025	10/15/2025
78	DOPL 1700	Suspension of Customs Facilities - Order Under Section 144 of the Customs Ordinance (Chapter 235) M/s Jayananda Associates (Pvt) Ltd	10/17/2025
79	DOPL 1453 CC	Imports and Exports (Control) Regulation No. 09 of 2025	10/24/2025
80	DOPL 1702	Revenue Protection Order No. 04/2025 - Order made under Section 2 of the Revenue Protection Act. No. 19 of 1962	11/8/2025
81	DOPL 562 AS	Nomenclature and Classifications Committee	11/10/2025
82	DOPL 1384 AA	Order made under Section 3(3) of the Ports and Airports Development Levy Act No. 18 of 2011	11/10/2025
83	DOPL 749 O	Departmental Order on the Technical Committee on Customs Valuation (TCCV)	11/17/2025
84	DOPL 1703	Department of Agriculture (DoA) Standard Operating Procedure (SOP) for Issuing Import Permits in Natural Rubber Products Importation to Sri Lanka	11/25/2025
85	DOPL 1705	Order made under Section 2 and Section 5 of the Special Commodity Levy Act No. 48 of 2007	11/26/2025
86	DOPL 1704	Revenue Protection Order No. 05/2025 - Order made under Section 2 of the Revenue Protection Act. No. 19 of 1962	11/26/2025
87	DOPL 1453 CD	Imports and Exports (Control) Regulations No. 10 of 2025	12/1/2025
88	DOPL 1706	Establishment of the Technical Committee on Rules of Origin (TCRO)	12/3/2025
89	DOPL 1708	Standard Operating Procedure (SOP) for the clearance of Relief Goods Sent for the Benefit of People Affected by Cyclone Ditwah	12/5/2025
90	DOPL 1707	Order made under Section 5 of the Special Commodity Levy Act No. 48 of 2007	12/5/2025
91	DOPL 1572 F	Social Security Contribution Levy (Amendment) Act No 24 of 2025	12/17/2025
92	DOPL 1227 Z	Appeal Committee	12/18/2025
93	DOPL 1711	Order made under Section 2 and Section 5 of the Special Commodity Levy Act No. 48 of 2007	12/31/2025
94	DOPL 1710	Suspension of Customs Facilities - Order Under Section 144 of the Customs Ordinance (Chapter 235) M/s. Auto King Traders Pvt Ltd	12/31/2025
95	DOPL 1709	Suspension of Customs Facilities - Order Under Section 144 of the Customs Ordinance (Chapter 235) - M/s. Digiscan secure Print Solutions PL.	12/31/2025

Source : PP&R Directorate, Sri Lanka Customs

8.3.1.3 International Affairs Unit

8.3.1.3.1 Celebration of the International Customs Day 2025

This year, the theme for World Customs Day is "Customs Delivering on its Commitment to Efficiency, Security and Prosperity." This theme focuses on strengthening the role of customs in facilitating legitimate trade, ensuring border security, and promoting economic growth.

The celebration of International Customs Day 2025 was held by Sri Lanka Customs at the Customs Headquarters Building on 26 January 2025, where His Excellency Anura Kumara Dissanayake, President of the Democratic Socialist Republic of Sri Lanka, graced the ceremony as the Chief Guest. At this event, 20 officers were awarded WCO Merit Certificates in recognition of their outstanding performance.

8.3.1.3.2 Engagement with Asian Development Bank

Under the Asian Development Bank's (ADB) Policy-Based Lending (PBL) Program titled "Strengthening Trade and Investment Program – Sri Lanka," ADB has conducted a Regulatory Impact Assessment on Authorized Economic Operator (AEO) program and Advance Ruling (AR).

In respect of AR, ADB recommended that the scope of AR be extended to cover Valuation and Origin in addition to Classification, as required under Article 3 of the WTO Trade Facilitation Agreement, which mandates the availability of AR on Classification and Origin and encourages their extension to Customs Valuation. Accordingly, Sri Lanka Customs has prepared a draft Gazette on AR covering Classification, Valuation, and Origin, with technical assistance from ADB, and submitted to Ministry of Finance (MoF) for publication.

As per the recommendations under the AEO Program, Sri Lanka Customs has notified the phase-out timeline for the Green Channel and Fast Track facilities, incorporated Micro, Small, and Medium Enterprises (MSMEs) into AEO program, drafted the AEO Guidelines for MSMEs and submitted the same to MoF, and agreed to the expansion of the AEO Program to include Logistic Operators and the integration of Other Government Agencies.

8.3.1.3.3 Conducting Time Release Study 2025

Sri Lanka Customs (SLC) has conducted Time Release Study (TRS) 2025 in accordance with the guidelines of WCO and with the assistance from Asian Development Bank (ADB) and the study report has been published on 26 January 2026. TRS report serves as a critical performance measurement tool to assess the efficiency and effectiveness of border clearance procedures.
Further, as part of SLC's sustained commitment to transparency and evidence-based reforms, Director General of Sri Lanka Customs issued an internal directive to conduct the TRS biennially starting from 2026.

8.3.1.3.4 Quarterly Progress Update under International Monetary Fund Recommendations

Sri Lanka Customs submits quarterly progress updates to the Fiscal Policy Department on anti-corruption, risk assessment, and digitalization, in line with IMF recommendations.

8.3.1.3.5 Customs Mutual Administrative Assistance Agreements, Memorandum of Understanding and other agreements related to Sri Lanka Customs

Table 8.3.1.2 Customs Mutual Administrative Assistance Agreements, Memorandum of Understanding and other agreements related to Sri Lanka Customs

Agreements signed and currently into force			
S. No	**Parties**	**Agreement Type**	**Status**
1	Sri Lanka & Iran	Customs Cooperation	Signed on 27.11.2007
2	Sri Lanka & Pakistan	Customs Cooperation	Signed on 28.11.2010
3	Sri Lanka & China	MoU	Signed on 16.09.2014
4	Sri Lanka & India	Customs Cooperation	Signed on 13.03.2015
5	Sri Lanka & Australia	MoU	Signed on 30.05.2023.
6	Sri Lanka & Maldives	Customs Cooperation	Signed on 21.02.2024

7	Sri Lanka & Russia	Customs Cooperation	Signed on 30.10.2024
8	Sri Lanka & Vietnam	Customs Cooperation	Signed on 05.05.2025
Signed not entered into force			
9	Sri Lanka & Turkey	Customs Cooperation	Signed on 26.11.2021, Ministry of Foreign Affairs informed to Turkish side, on 13/06/2024, that national requirements have been completed and Sri Lanka is ready to implement.
10	Sri Lanka & U.A. E	Customs Cooperation	Signed on 18.11.2017, The last notification was sent by (Note reference – L/E/GEN/914 dated 18.10.2019) and awaiting a response from the UAE side
Forwarded to relevant authorities for further processing			
11	Sri Lanka & Bangladesh	Customs Cooperation	The draft agreement, incorporating the Attorney General's observations, was forwarded to the Ministry of Foreign Affairs on 10.10.2023 for onward transmission to Bangladesh. Reminders were sent on 16.04.2024 and 01.10.2024
12	Sri Lanka & Jordan	Customs Cooperation	Pending
13	Sri Lanka & Mexico	Customs Cooperation	Pending
14	Sri Lanka & Qatar	Customs Cooperation	Pending
15	Sri Lanka & Ukraine	Customs Cooperation	Pending
16	Sri Lanka & United States of America	Customs Cooperation	Pending
17	Sri Lanka & United Kingdom	Customs Cooperation	Pending
18	Sri Lanka & Saudi Arabia	Customs Cooperation	Pending
19	Sri Lanka & Israel	Customs Cooperation	Pending
BIMSTEC Agreements			
20	BIMSTEC	Customs Cooperation	Pending
21	BIMSTEC	Rules of Origin	Pending
22	BIMSTEC	Trade in Services	Pending
23	BIMSTEC	Transit, Transshipments and Movement of Vehicular Traffic	Pending
24	BIMSTEC	Maritime Transport Cooperation	Pending
25	BIMSTEC	BIMSTEC Technology Transfer Facility	Pending
Trade Agreements that remain in force			
26	Asia Pacific Free Trade Agreement (APTA)		
27	Agreement on Global System of Trade Preference (GSTP)		
28	India - Sri Lanka Free Trade Agreement		
29	Pakistan – Sri Lanka Free Trade Agreement		
30	Agreement on South Asian Free Trade Area (SAFTA)		
31	Agreement on Asian Free Trade Area (AFTA)		
32	Singapore - Sri Lanka Free Trade Agreement		
Trade Agreements yet to operationalize			
33	Sri Lanka Thailand Free Trade Agreement (SLTFTA)		

Source : PP&R Directorate, Sri Lanka Customs

8.3.1.4 Customs Enquiry Point

The Customs Enquiry Point was established at the Policy, Planning and Research Directorate with effect from 28 January 2020, in line with the commemoration of International Customs Day 2020.

The primary objective of establishing this Enquiry Point is to respond to inquiries from other Government agencies, traders, and other interested parties on matters relating to Customs. Further, it aims to empower Small and Medium Scale Entrepreneurs by enhancing their knowledge and awareness of international trade-related procedures, requirements, and regulatory frameworks.

8.3.1.5 Providing Information under RTI Act

The Right to Information (RTI) function is administered by the Information Officer attached to the Policy Planning and Research Directorate, with the objective of enhancing transparency and accountability within Sri Lanka Customs. This function facilitates citizens' access to information held by the Department in accordance with the provisions of the Right to Information Act, No. 12 of 2016.

Table 8.3.1.3 : Performance on RTI functions

Action	Status
Communication of information to the requesting parties	118 no. of information requests were responded within the stipulated time period.
Participation at RTI commission hearings	Participated for 7 sessions

Source : PP&R Directorate, Sri Lanka Customs

8.3.2 SPECIALIZED SERVICES DIRECTORATE

8.3.2.1 Introduction

The objective of the Specialized Services Directorate is providing services to the department and its stakeholders. The services are in respect of determining the appropriate harmonized system codes of the commodities Imported/Exported, analyzing of chemicals Imported/Exported, valuing of gems, precious metals and jewelry for Import or Export, issuing of licenses to the Customs House Agents and registering Importers and Exporters in the ASYCUDA system in order to facilitate processing of Import/Export Customs declaration.

8.3.2.2 Major Functions

- Commodity / Goods classification
- Identification & Classification of chemicals and allied products
- Identification, Classification and Valuation of gems, precious metals and jewelry
- Issue of licenses to the Customs House Agents and Registration of importers and exporters.

8.3.2.3 Commodity Classification Unit

This unit is responsible for determining the most appropriate Harmonized System Codes for the products Imported/Exported. When there are disputes in respect of HS Code of a particular product in the CusDec, from CusDec Processing units or Cargo Examination units, CusDecs are referred to this unit for the clarification of the classification dispute. In such a situation this unit issues an Internal Advice proposing the most appropriate HS code for the disputed item having gone through the MSDS and other relevant literature.

Apart from that as a measure of facilitation to the trade, this branch issues advance tariff classification ruling for the commodities to be Imported or Exported. Importers/Exporters could obtain this ruling by submitting duly filled application form available in the Customs website. Once this ruling is issued it is valid for a period of two years from the date of its issuance for the same item imported from/exported by the same manufacturer.

Anyway, if any concerned party who is not satisfied with the issued rulings can refer their items to the Nomenclature Committee or even to the WCO Harmonized System Committee for further clarifications through the Department of Customs.

Table 8.3.2.1 : Performance of Commodity Classification Unit

Description	Year			
	Past Progress	Progress as of 31/12/2025		
Application year	2024	2024*	2025 (as of 31/12/2025)	Overall Progress
ADVANCED CLASSIFICATION RULINGS (AR)				
Number of Applications Received	465	85	434	519
Number of Rulings Issued	378	83	368	451
Pending Applications	87	02	66	68
Rate of Completion	81.08%	97.65%	84.79%	86.89%
INTERNAL CLASSIFICATION ADVICES (IA)				
Number of Applications Received	150	32	165	197
Number of Advices Issued	113	28	120	148
Pending Applications	37	04	45	49
Rate of Completion	75.33%	87.5%	72.72%	75.12%
EXTERNAL CLASSIFICATION ADVICES (EXT)				
Number of Applications Received	17	0	10	10
Number of Advices Issued	17	0	9	9
Pending Applications	0	0	1	1
Rate of Completion	100%	-	90%	90%
* files received in 2024 and completed in 2025				

Source : Specialized Services Directorate, Sri Lanka Customs

8.3.2.4 Customs Laboratory Unit

Customs Laboratory is established to assist the Customs Department and the stakeholders, in identifying chemicals and allied products that are imported or exported. When there is a doubt on identification of chemicals and allied products being imported or exported, their samples are referred to this laboratory for analysis. Furthermore, when there are disputes regarding the classification of chemicals and allied products, the documents relevant to the products are referred to this branch for their opinion.
As a technical unit, it would coordinate with other relevant stakeholders in implementing various conventions and existing regulations.

Table 8.3.2.2 : Performance of Customs Laboratory Unit

		Received	Finalized	Completion Rate
Total No. of CusDecs	CusDecs for Analysis Only	41	38	92.68%
	CusDecs for Classification Only	-	-	-
	CusDecs for Analysis & Classification	57	61	107.01%
Total No. of Ruling & Other Files	Ruling Files Referred from 'CC' Branch	179	184	102.79%
	Ruling files Referred from other branches	-	-	-
	Others	28	28	100%
	Total	305	311	101.96%
Amount Recovered as Analysis Fee: Rs. 4,500/-				

Source : Specialized Services Directorate, Sri Lanka Customs

8.3.2.5 Gem Unit

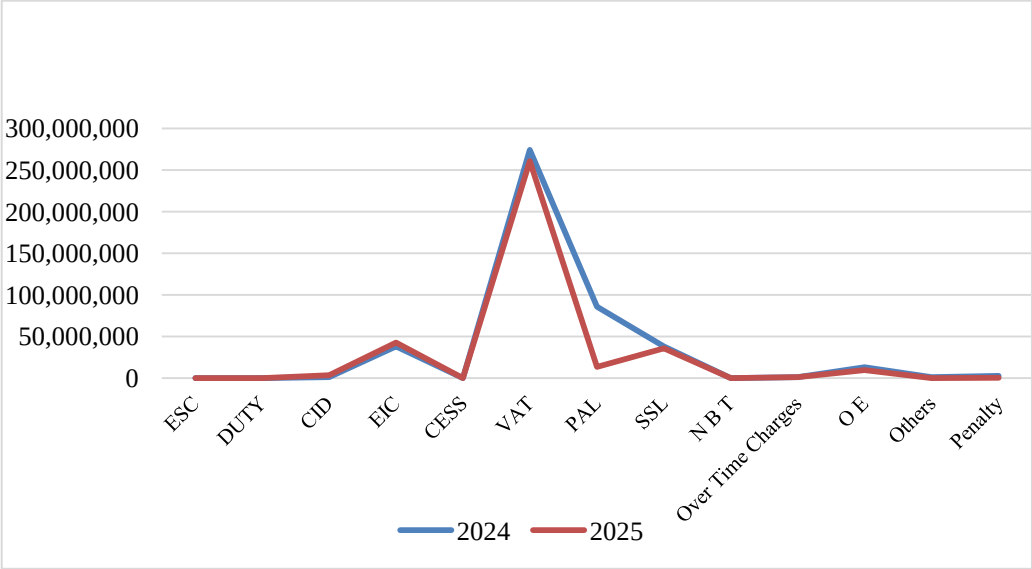
Officers who are specialized in gem and Jewellery field do processing of documents for import and export of gems, precious metals and Jewellery in this branch. The officers with the coordination of the National Gem and Jewellery Authority officers do the valuation. Provide expert opinion on classification and valuation for gems and jewelleries.

Table 8.3.2.3 Performance of Gem Unit

Duty and other levies		
Revenue Category	**2024 (Rs.)**	**2025 (Rs.)**
ESC	-	-
DUTY	-	-
CID	999,563	3,335,910
EIC	38,253,567	42,585,598
CESS	-	-
VAT	274,013,813	260,838,332
PAL	85,846,277	13,505,037
SSL	37,996,702	35,806,862
N B T	-	-
Over Time Charges	1,358,550	1,301,950
O E	13,226,550	9,632,150
Others	1,265,800	165,050
Penalty	2,758,500	544,350
Total	**455,719,322**	**367,715,239**

Source : Specialized Services Directorate, Sri Lanka Customs

Figure 8.3.2.1 : Recovered Duties and Other Levies - Gem Unit



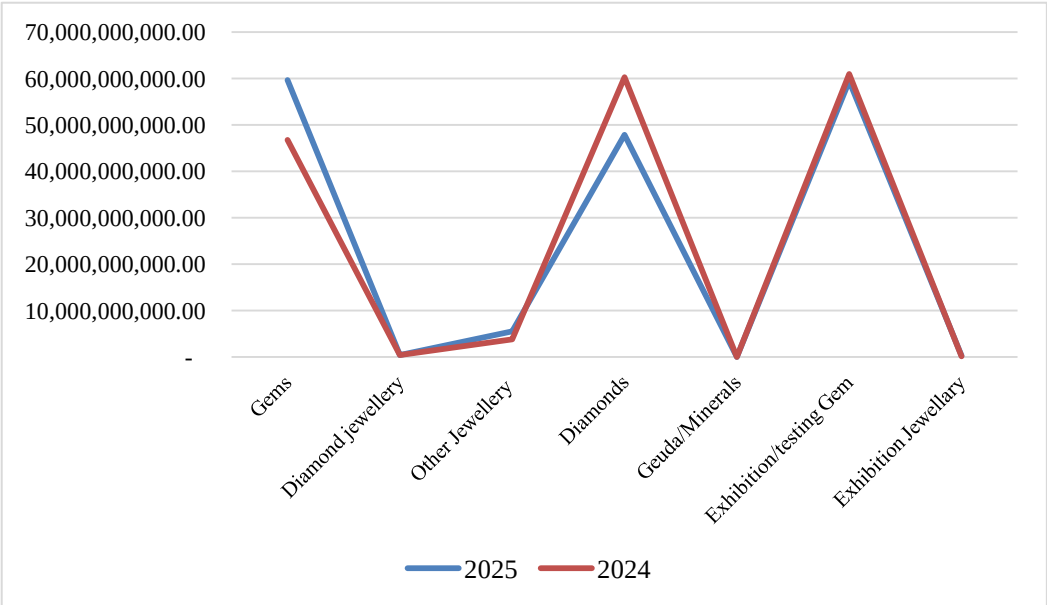
Source : Specialized Services Directorate, Sri Lanka Customs

Table 8.3.2.4 : Exports (Value)

	2025 (Rs.)	2024 (Rs.)
Gems	59,652,281,820.00	46,743,165,635.00
Diamond jewellery	430,254,121.00	402,349,609.00
Other Jewellery	5,533,436,482.00	3,746,703,904.00
Diamonds	47,875,551,443.00	60,268,231,538.00
Geuda/Minerals	6,477,916.00	-
Exhibition/testing Gem	59,440,357,217.00	60,923,283,826.00
Exhibition Jewellary	239,981,309.00	101,732,844.00
Total	**173,178,340,308.00**	**172,185,467,356.00**

Source : Specialized Services Directorate, Sri Lanka Customs

Figure 8.3.2.2 : Exports



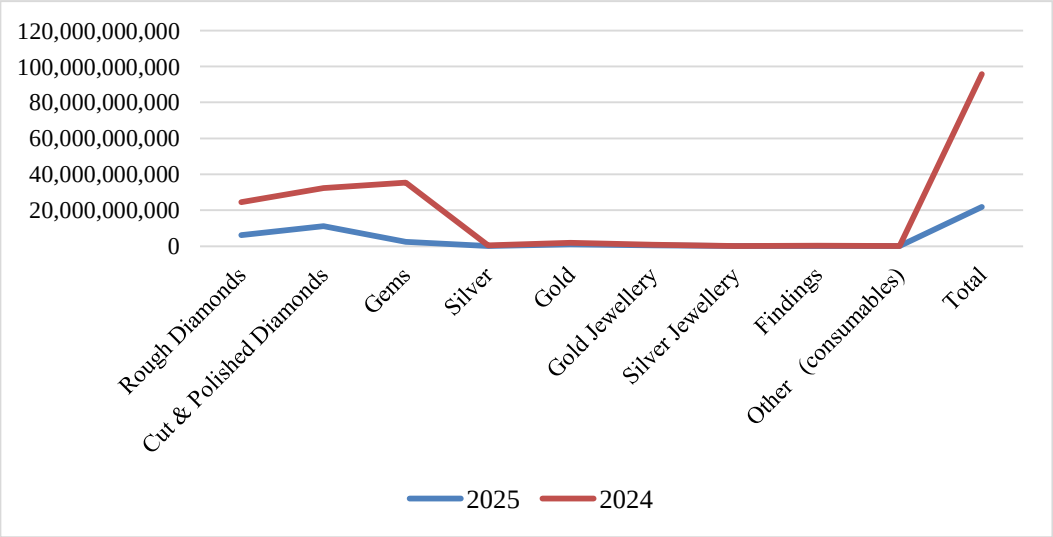
Source : Specialized Services Directorate, Sri Lanka Customs

Table 8.3.2.5 : Imports (Value)

	2025 (Rs.)	2024 (Rs.)
Rough Diamonds	6,242,129,442	24,546,641,273
Cut & Polished Diamonds	11,219,731,814	32,318,433,654
Gems	2,431,495,494	35,387,318,203
Silver	187,900,181	461,861,584
Gold	1,045,435,373	1,902,838,228
Gold Jewellery	525,056,232	755,252,134
Silver Jewellery	24,525,288	49,523,689
Findings	170,595,368	259,828,313
Other (consumables)	71,484,480	55,079,041
Total	**21,918,353,672**	**95,736,776,119**

Source : Specialized Services Directorate, Sri Lanka Customs

Figure 8.3.2.3 : Imports



Source : Specialized Services Directorate, Sri Lanka Customs

8.3.2.6 TIN/VAT & CHA Registration Unit

The unit consists of two main sections, namely TIN/VAT Registrations and Customs House Agent (CHA) Registrations. The TIN/VAT Section is responsible for the registration of Importers and Exporters with Sri Lanka Customs, in compliance with the requirements of Section 115A of the Customs Ordinance.

The Customs House Agent(CHA) Unit is responsible for issuing licenses to Customs House Agents. In terms of Section 115(1) of the Customs Ordinance, the Director General of Customs is authorized to issue licenses to act as Customs House Agents to persons who satisfy the prescribed requirements. Only licensed Custom House Agents are permitted to act as agents for transacting business relating to the entry or clearance of any ship, goods, or baggage at any port or place in Sri Lanka. The license is valid for a period of one year and may be renewed upon expiry.

8.3.2.6.1 Performance

Table 8.3.2.6 : Registration/ Activation of Importer/ Exporter on Type of Entity wise

Registration/Activation of Importer/ Exporter on Type of Entity wise	January	February	March	April	May	June	July	August	September	October	November	December	Total
Sole Proprietorship	47	34	44	43	42	43	51	36	16	15	20	21	412
Partnership	3	12	6	17	7	11	13	10	8	8	7	5	107
Private Limited Company (PVT)	129	120	102	127	124	146	219	231	201	237	232	289	2157
Public Limited Company (PLC)	1	0	0	0	0	0	1	0	0	0	0	0	2
One Time Importer/Exporter	13	20	40	531	602	706	1217	2082	2000	2055	2322	2245	13833
UPB Clearance (Vehicles)	156	171	68	84	126	152	171	229	300	287	322	329	2395
Vehicle Permit Holders	9	12	37	38	6	7	7	2	15	27	38	11	209
Others	1	7	4	0	1	0	0	0	4	0	3	1	21

Source : Specialized Services Directorate, Sri Lanka Customs

Table 8.3.2.7 : Performance of CHA Unit

	January	February	March	April	May	June	July	August	September	October	November	December	Total
New registrations of Customs House Agencies	5	22	13	9	7	7	17	13	4	10	10	3	120
New registrations of Customs House Agents	6	30	17	9	9	8	25	17	9	10	12	3	155
Renewals of Customs House Agencies	211	198	199	166	172	220	197	179	194	185	171	265	2357
Renewals of Customs House Agents	476	367	484	294	387	526	422	355	399	388	331	579	5008
Cancellations of Customs House Agencies	1	4	…	2	3	0	5	0	4	0	2	0	21
Cancellations of Customs House Agents	8	38	19	19	15	18	61	38	56	34	49	66	421
Issuance/Renewal of Wharf Assistant Passes	50	58	69	86	77	91	93	54	83	82	81	72	896
Issuance of CHA Certificates	0	0	0	0	0	0	0	11	31	15	15	2	74
Charges recovered (Rs.)	1,527,960.00	1,375,250.00	1,548,900.00	1,157,320.00	1,299,240.00	1,678,200.00	1,542,300.00	1,287,380.00	1,515,630.00	1,433,050.00	1,304,870.00	1,774,220.00	17,444,320.00

Source : Specialized Services Directorate, Sri Lanka Customs

8.3.3 COMPLIANCE AND FACILITATION DIRECTORATE

8.3.3.1 Introduction

Compliance and Facilitation (C&F) Directorate of Sri Lanka Customs is mainly responsible for conducting Post Clearance Audits (PCA). PCA function was first established in the year 2000 as the Post Clearance & Audit Branch (PCAB) under the Directorate of Valuation. This branch was established by merging Post Audit and Manifest Unit (PAMU) and Audit & Inspection Branch (A&ID).

Trade is a driver for economic growth and with the ever-increasing volumes of international trade and the need to expedite the clearance of goods, it becomes unfeasible for customs to make conclusive decisions regarding duty liability on all consignments in the narrow time frame available at the border. Neither is it appropriate to delay the clearance of goods while resolving any queries unless fraud is suspected. Many administrations, therefore, now concentrate their controls on the post-clearance environment, while retaining selective and targeted checks at the frontier using risk management techniques. A dynamic risk management programme is indispensable for PCA to target their resources more effectively.

With the development of international trade and the successful implementation of the World Trade Organization (WTO) Customs Valuation Agreement a dedicated directorate established as the Post Clearance Audit Directorate (PCAD) in the year 2010. As per the DOPL 883, Risk Management Unit was established considering the need to facilitate the compliant traders and to identify lapses and detect frauds in customs clearance process. Therefore, it was taken under one Directorate within the Corporate Cluster and named as "Compliance and Facilitation Directorate" (C & F D) with effect from 26th September 2013.

However, at a later stage Risk Management Unit was detached from C & F D and functioned under the Central Intelligence Directorate with the expansion of its functions. With further developments, the Risk Management Unit was uplifted to the status of a separate Directorate to be functioned under one of the Senior Director of Customs. The “Directorate of Compliance and Facilitation” is now consisted with PCA Division and “Refund Branch”.

One of the main objectives of Compliance and Facilitate Directorate is to ensure the balance between the trade facilitation and Customs controls. Post Clearance Audit is one such Customs control. The post-clearance audit process is a structured examination, after Customs has released the cargo, of the relevant commercial data, sales contracts, financial and non-financial records, physical stocks and other assets of traders. The purpose is to measure and improve the traders’ compliance. Post clearance audit has proved to be an essential tool ensuring that Customs controls are effective in many aspects, including compliance with the WTO Customs Valuation Agreement. It also plays a role in the implementation of an effective Customs risk management strategy, making it easier for Customs to gauge the level of risk corresponding to each trader by measuring compliance with the rules and to fine-tune future controls based on the result.

Another objective of PCA is to verify the accuracy and authenticity of Customs declarations and to ensure that they are in compliance with Customs requirements while facilitating international trade. PCA enable facilitation of international trade, offers better understanding of Customs procedures and requirements for the business community and encourages the traders to enhance their compliance with Customs.

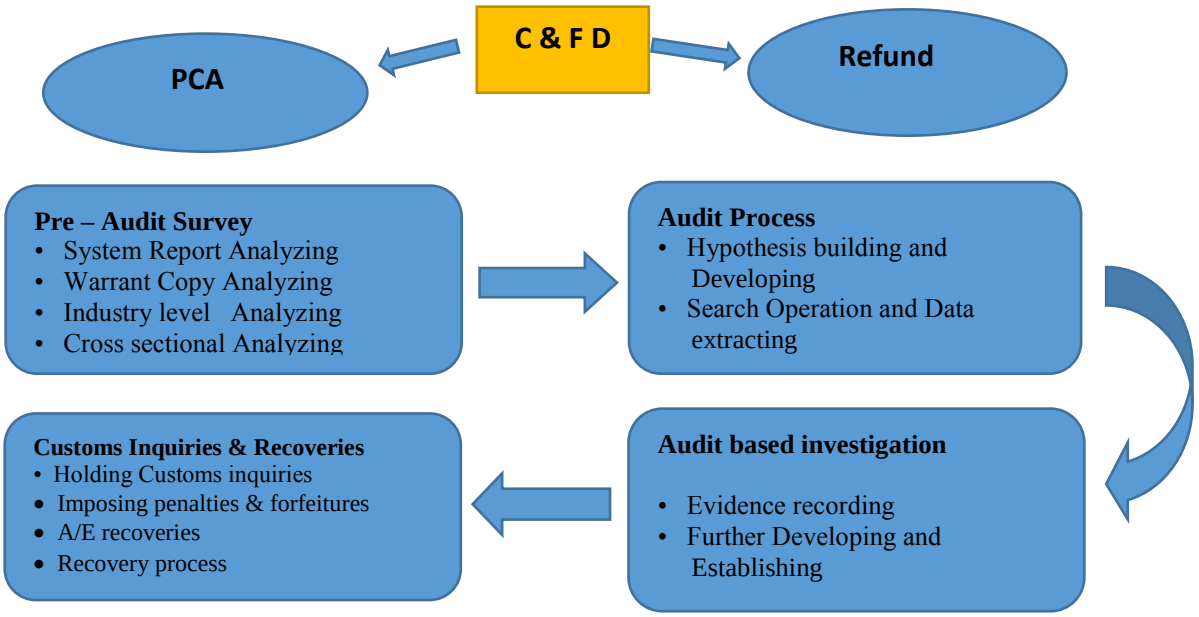
There are two main categories of PCAs. That is, Transaction Based Audits (TBA and System-Based Audits (SBA). Transaction-based PCA (TBA) means the checking of specific details on an import or export declaration. Where there is a query the customs auditor contacts the importer/consignee or their agent by telephone or e-mail requesting more detail. The requested evidence is sent to the customs auditor in the customs office. Systems-based PCA (SBA) is a systematic appraisal of the internal control systems of the importer or exporter, exploring and testing areas of perceived strengths and weaknesses. The purpose of the audit is to check that the customs declarations submitted are accurate and to form an opinion on the level of relevant legal compliance of the business and recommend appropriate measures to correct confirmed weaknesses.

In addition to the two main stream audits, PCA consists of two other categories of audits. That is, Theme-Based Audits and Investigative type audits. In Sri Lanka we find traders under both categories i.e. compliance traders and non-compliance traders. To address the issues related to non-compliance traders we need to conduct both Theme-Based Audits and Investigative type audits.

During the past period Asian Development Bank (ADB) has extended their fullest co-operation in implementation of post clearance audit systems in Sri Lanka Customs by providing expert technical assistance. Covering new areas of auditing including System Based Audits (SBA), ADB has provided trainings to Customs officers. The purpose of SBAs is to identify the level of risk of the importers. The results of SBAs could be used

as a criterion to offer extended facilities for compliant traders as an input for risk management process by the way of granting the status of Compliant Economic Operator (CEO)/Authorized Economic Operator (AEO).

Units and Functions of C & F Directorate



8.3.3.2 Post Clearance Audit (PCA) Unit

Post Clearance Audit (PCA) or audit-based controls are defined by the Revised Kyoto Convention as measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned. Post-clearance audit is a critical control methodology for Customs and other border regulatory authorities as it enables them to apply a multi-layered risk-based control approach by moving from a strictly transaction-based control environment to a stronger audit-based administration. Transaction-based controls are those controls applied to each individual shipment at the time of crossing the border, such as physical examination, verification of value, origin and classification of goods, sampling, verification of certificates, licenses and permits, etc.

Source: World Customs Organization (WCO)

Post-clearance audits can be conducted on a case-by-case basis, focusing on targeted operators, selected on the grounds of risk analysis of the commodity and the trader or in a planned, regular way, set out in an annual audit programme. Furthermore, the audit could also be used as criteria to offer extended facilities to certain economic operators.

8.3.3.2.1 Main Objectives of PCA

The overall objective of PCA is to assure that Customs Declarations have been completed in compliance with Customs legal requirements. Specific objectives are to:

- Verify that the amount of revenue legally due has been identified and paid
- Facilitate international trade with minimum intervention at the entry and exit points in Sri Lanka
- Increase compliance with all relevant and applicable laws and regulations
- Correct discrepancies in customs declarations
- Ensure that a person maintains proper books of account and that their internal control systems ensure that all customs declarations are true and accurate; and to
- Ensure effectiveness in Customs control

8.3.3.2.2 Functions of PCA

- Developing audit programs
- Selecting an auditee using past records of traders available in the ASyCuDa system
- Preparing for the audits by doing desk audits and other essential auditing methods
- If the desk audit indicates any discrepancy, conducting field audits
- Investigating the frauds detected through the audits
- Concluding the investigations and report
- Conducting inquiries to check whether any fraudulent action has been taken place
- If there are sufficient evidence to prove that a fraud has been taken place, take necessary steps to conduct Customs inquiries and impose penalties and forfeitures in terms of Customs Law.
- Giving feedbacks to auditees.
- Updating the database of the Central Intelligence Unit, Investigation Division and Risk Management Division to use it as an input to the risk management process
- Evaluating entire audit process to make necessary modifications.

8.3.3.2.3 Items to be verified in PCA

PCA will be focusing on the every particular required for an important declaration according to the table given below, and the compliance level of the companies will be measured accordingly. Then determine whether there are any discrepancies or fraudulent activities carried out by the relevant companies, if so correct them accordingly with either recovering them through by Additional Entries or penalizing them according to the Customs Ordinance (Chapter 235):

Duty Base Related Items	Duty Rate Related Items	Duty Amount Related Items	Others
- Value - Quantity - Currency - Exchange Rate	- Classification - Application of General Rates - Preferential Rates	- Exemptions Justifications Amount - Accuracy of duty calculation	- Restrictions - Prohibitions - Import License - IPR - CITES - Royalty - Exchange Control

It should be noted that the above items can be examined in customs clearance and/or pre-clearance verification stages before PCA. The approach in PCA should be different from one in customs clearance (pre-clearance verification) to avoid unnecessary duplication between them and to maximize the merits and minimize the demerits of PCA. As one of the merits, PCA enables PCA officers to examine not only documents attached to customs declarations but also relevant books and records, such as account books, retained by auditees over the past certain period at the auditee's premises. PCA also permits to call samples within 3 months from clearance of goods, recover short paid levies within two years and if a fraud is detected, to impose forfeiture, Penalties irrespective of period of consideration.

8.3.3.2.4 Standard Operating Procedure (SOP)

Sri Lanka has become signatory to the World Trade Organization - Trade Facilitation Agreement (WTO-TFA). With the implementation of the provisions of the said agreement, it has been identified PCA as a category "C" commitment. It is a requirement to obtain technical assistance from a donor agency to implement category "C" commitments. Accordingly, Asian Development Bank (ADB) has agreed to provide technical assistance to establish and implement proper PCA system in line with the standards of World Customs Organization (WCO) and WTO. ADB has already provided technical assistance on training the staff of PCA and drafting a Standard Operating Procedure (SOP) to be used as a PCA manual. The SOP has been finalized and published in the year 2023.

8.3.3.2.5 Training Programs on Post Clearance Audit (PCA)

As a part of the technical assistant provided by the ADB, training of Officers in PCA is done by the ADB as a continuous programme. The first training session was conducted in 2019 and subsequent training programs were conducted in 2021 and 2022.

Another special training program was also conducted by the resource personals of WCO for the officers attached to PCA in 2023.

8.3.3.2.6 Facilitation of CEO/AEO Program conducted by RMD

Risk management directorate has Launched the CEO/AEO programme is in line with the World Customs Organization (WCO) SAFE Framework of Standards and the World Trade Organization (WTO) Trade Facilitation Agreement aimed at securing and facilitating global trade by expediting the movement, release and clearance of goods by reducing the time and cost associated with cross-border transactions.

The AEO programme offers two tiers of certifications i.e., Compliant Economic Operator (CEO) for operators with high legal and operational compliance and Authorized Economic Operator (AEO) for operators who maintain high levels of supply chain security standards in addition to the CEO compliance requirements.

Table 8.3.3.1 : Performance of Post Clearance Audit Division in 2025

Description	2025
No. of post audit cases registered during the year	92
No. of post audit cases concluded (including previously registered)	60
No. of System Based Audits (SBA) conducted	06
No. of post audit cases established offences and imposed forfeiture/penalties	47
Total amount of forfeiture/ penalties imposed (Rs.)	1,988,260,470
Total amount of forfeiture/ penalties collected (Rs.)	2,335,191,537
Total amount of sales proceeds collected (Rs.)	1,422,596
Total amount collected as A/E (Rs.)	135,691,752
Total amount collected as Interest (Rs.)	11,640,802
Total Amount Recovered (Rs.)	**2,483,946,687**

Source : C & F Directorate, Sri Lanka Customs

Table 8.3.3.2 : Comparison of Performance

	2021	2022	2023	2024	2025
No. of post audit cases registered during the year	119	87	130	185	92
No. of post audit cases concluded (including previously registered)	35	61	117	154	60
No. of audits offences established forfeiture/penalties	27	53	80	167	47
Total amount of forfeiture/penalties recovered (Rs.)	811,681,719	1 ,146,354,720	2,587,765,702	4,285,393,606	2,335,191,537
Total Amount of Sales Proceeds Collected(Rs.)	-	-	-	47,499,403	1,422,596
Total amount collected as A/E (Rs.)	16,304,877	10,107,147	32,632,397	41,979,247	106,251,340
Total Amount Recovered (Rs.)	**853,483,565**	**1 ,156,461,867**	**2,980,308,099**	**4,608,117,163**	**2,483,946,687**

Source : C & F Directorate, Sri Lanka Customs

Table 8.3.3.3 : Comparison of Post Audit Cases

Year	No. of post audit cases registered during the year	No. of post audit cases concluded (including previously registered)	No. of audits offences established forfeiture/penalties
2021	119	35	27
2022	87	61	53
2023	130	117	80
2024	185	197	167
2025	92	60	47

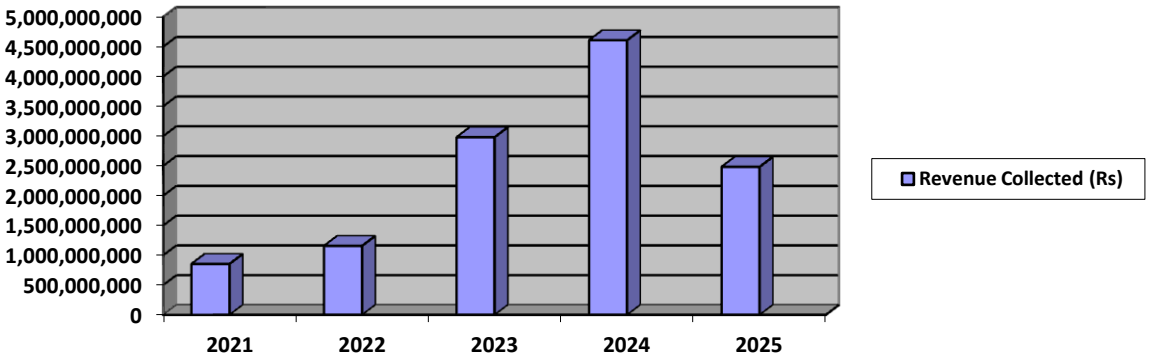
Source : C & F Directorate, Sri Lanka Customs

Table 8.3.3.4 : Comparison of Revenue Collection

Year	Revenue Collected (Rs.)
2021	853,483,565
2022	1,156,461,867
2023	2,980,308,099
2024	4,608,117,163
2025	2,483,946,687

Source : C & F Directorate, Sri Lanka Customs

Figure 8.3.3.1 : Comparison of Revenue Collection



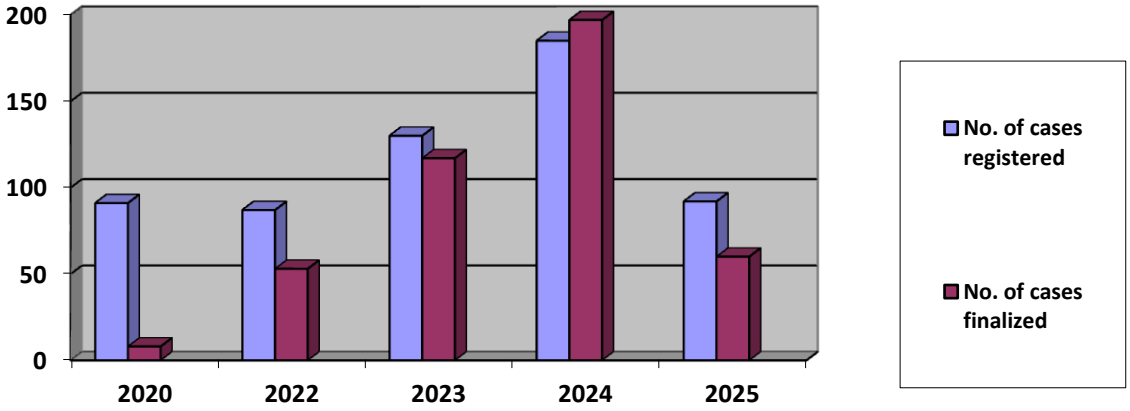
Source : C & F Directorate, Sri Lanka Customs

Table 8.3.3.5 : No. of Cases Registered and Finalized

Year	No. of cases registered	No. of cases Finalized
2021	119	35
2022	87	53
2023	130	117
2024	185	197
2025	92	60

Source : C & F Directorate, Sri Lanka Customs

Figure 8.3.3.2 Comparison on No. of Cases Registered and Finalized



Source : C & F Directorate, Sri Lanka Customs

8.3.3.3 Refund Branch

The refund division is a part of the Compliance and facilitation directorate (C&FD) under the corporate cluster. The refund division basically handles reimbursements for excess payments on the duties and charges for imports and exports and reimbursements of the goods imported from any foreign port, and upon re-exported to any foreign port under Sections 18 and 22 of the Customs Ordinance (Chapter 235).

Under Section 18 of the Customs Ordinance an importer is entitled for a refund of duties and charges paid in excess for the imported or exported goods if the claim is done within the stipulated timeframe of twenty-four

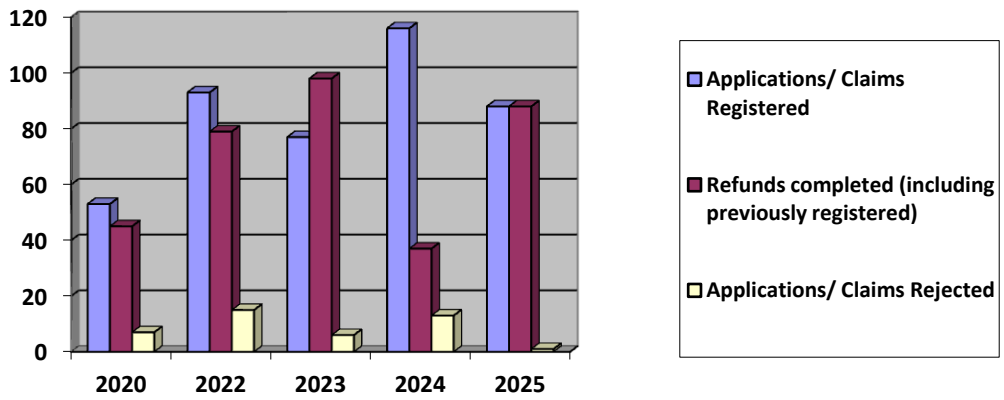
months from the date of payment. Under Section 22 of the Customs Ordinance an importer is entitled for a drawback of duties not exceeding nine tenth for the goods imported from any foreign port, and upon re-exported to any foreign port.

Table 8.3.3.6 Status of Refund Claims

Year	2021	2022	2023	2024	2025
No. of applications/claims registered	75	93	77	116	88
No. of refunds completed (including previously registered)	96	79	98	37	88
No. of a applications/claims rejected	32	15	6	13	13

Source : C & F Directorate, Sri Lanka Customs

Figure 8.3.3.3 Comparison on Refund Claims



Source : C & F Directorate, Sri Lanka Customs

8.3.3.4 Conclusion

The year 2025 was comparatively stable in terms of public administrative and policy measures affecting import and export operations. Unlike previous years, most regulatory controls were eased, enabling trade activities to function with fewer restrictions. However, despite this relatively favorable operating environment, Sri Lanka Customs was assigned an extraordinary revenue target by the Ministry of Finance. Meeting this target posed a significant challenge, necessitating sustained effort and enhanced operational efficiency. The Department's performance in 2025 therefore reflects not only the prevailing economic conditions, but also the collective commitment and hard work of its officers.

Within this context, the Compliance and Facilitation Directorate carried out its day-to-day operations with a focus on achieving the targets and objectives assigned. The Directorate successfully discharged its responsibilities and met the stipulated targets, reflecting a high level of operational effectiveness and performance.

In the year 2025, the officers of C&FD have registered 92 post audit cases and they were able to finalize 60 cases including cases of previous years. Number of post audit cases of which the Customs offences were established is 47. The total recoveries made during the year by C&FD is Rs. 2,483,946,687/-. The total amount recovered as penalties/ forfeitures is Rs. 2,335,191,537/-. The amount total recovered from goods disposed is Rs.1,422,596/-, the total amount recovered as A/E is Rs. 106,251,340/-, where a total amount of Rs.11,640,802/- was collected as interests for delayed payments.

When analyzing the data related to the performance it can be observed that recoveries made in the year of 2025 has been in par with the other years, while the recovering made in year 2024 has been an exception. However, also it is important to observe that the officer have taken steps to finalize a satisfactory number of cases compared to the cases that were registered in the year of 2025. It is also evident that continued steps have been taken to finalize the pending cases as well. Further, being able conclude above 80% of the initiated cases by establishing offences and imposing penalties and forfeitures exhibits the efficiency in conducting post audit cases. However, in conclusion, this gives an indication that the compliance level of the traders is still not up to the satisfactory level.

The refund branch attached to this directorate has received 88 applications for refunds and the branch has been able to finalize 101 refund claims.

As the final remark it is important to mention that the performance of the Compliance and Facilitation Directorate could be enhanced more effectively, if appropriate action is taken to allocate required resources and provide periodical trainings.

8.3.4 PASSENGER SERVICES (COLOMBO) DIRECTORATE

8.3.4.1 Introduction

This report presents the annual performance of the Passenger Services Directorate for the year 2025. The performance analysis is based on monthly recovery figures submitted by the respective sub-units.

8.3.4.2 Major Functions

- Facilitation of passenger baggage and baggage clearance both inwards and outwards.
- Safeguarding revenue, prevention of importation and exportation of restricted and prohibited items.
- Safeguarding socio-economic, cultural and ecological interest of the society.
- Controlling and monitoring UPB warehouses.

8.3.4.3 List of UPB Warehouses

Baggage Office-Sales (BO Sales)
Baggage office-Rank Container Terminal (BO RCT)
Bggage office New Nuge Road (BO NNR)
Laksirisewa-Colombo/ Ninthavur
Transco-Wattala
Midco
Trico-Colombo
Ceylon shipping Lines-Colombo/Adalachchenei
Serandib
Trigo–Ja Ela

8.3.4.4 Performance

Table 8.3.4.1 Performance – UPB Warehouse

BO Sales	
No. of Declarations	-
No. of Packages	-
	Amount (Rs.)
CID	15,178,509.00
VAT	19,991,544.00
EIC	283,248.00
PAL	6,467,735.15
CESS	-
Excise Duty	-
SUR	-
SSL	492,848.00
SCL	-
VAL	-
SRC	12,271,846.00
Seal	154,450.00
Overtime	16,679,777.62
Penalty	1,900,745.00
Other Charges	276,079,926.13
TW Charges	19,296,291.00
Total Amount	**368,796,920.35**

BO RCT	
No. of Declarations	4,403
No. of Packages	224,191
	Amount (Rs.)
CID	15,958,382.00
EIC	39,859,352.00
VAT	48,658,182.00
PAL	20,764,609.00
CESS	-
Excise Duty	2,728,790.00
SUR	-
SSL	8,280,237.00
SCL	-
VAL	-
SRC	-
Seal	-
Overtime	5,000.00
Penalty	43,467,488.00
Other Charges	2,302,800.00
TW Charges	--
Total Amount	**182,024,840.00**

BO NNR	
No. of Declarations	12,839
No. of Packages	68,377
	Amount (Rs.)
CID	20,211,451.00
EIC	23,312,662.00
VAT	37,246,820.00
PAL	14,163,822.00
CESS	-
Excise Duty	2,943,440.00
SUR	-
SSL	3,985,555.00
SCL	8,000.00
VAL	-
SRC	547,470.00
Seal	2,439,652.00
Overtime	-
Penalty	14,184,612.00
Other Charges	130,818.00
TW Charges	-
Total Amount	**119,174,302.00**

LAKSIRISEWA	
No. of Declarations	26,322
No. of Packages	60,311
	Amount (Rs.)
CID	19,573,931.00
EIC	33,185,967.00
VAT	37,034,813.00
PAL	16,283,368.00
CESS	.00
Excise Duty	2,502,976.00
SUR	.00
SSL	7,497,078.00
SCL	961,184.00
VAL	-
SRC	555,700 .00
Seal	175,000.00
Overtime	7,839,636.00
Penalty	19,689,582.18
Other Charges	1,477,664.00
TW Charges	-
Total Amount	**146,776,899.18**

TRANSCO (Wattala)	
No. of Declarations	39,949
No. of Packages	140,528
	Amount (Rs.)
CID	20,276,529.00
EIC	65,896,302.00
VAT	53,339,109.00
PAL	24,524,091.00
CESS	-
Excise Duty	2,208,496.00
SUR	53,179.00
SSL	12,658,842.00
SCL	25,348.00
VAL	-
SRC	520,553.00
Seal	180,000.00
Overtime	5,601,685
Penalty	16,124,876.00
Other Charges	-
TW Charges	-
Total Amount	**201,409,010.00**

MIDCO	
No. of Declarations	23,563
No. of Packages	109,725
	Amount (Rs.)
CID	14,419,517.00
EIC	43,199,580.00
VAT	36,363,247.00
PAL	16,836,976.00
CESS	-
Excise Duty	1,588,826.00
SUR	-
SSL	7,762,249.00
SCL	352,699.00
VAL	-
SRC	166,450.00
Seal	-
Overtime	5,822,620.00
Penalty	10,750,001.00
Other Charges	1,000.00
TW Charges	-
Total Amount	**137,263,165.00**

TRICO (Colombo)	
No. of Declarations	28,072
No. of Packages	80,196
	Amount (Rs.)
CID	25,656,608.00
EIC	36,827,304.00
VAT	46,351,387.00
PAL	21,832,158.00
CESS	-
Excise Duty	3,456,349.00
SUR	-
SSL	9,071,894.00
SCL	37,230.00
VAL	-
SRC	420,850.00
Seal	462,500.00
Overtime	2,752,166.00
Penalty	5,412,734.00
Other Charges	12,348,857.00
TW Charges	-
Total Amount	**164,630,037.00**

CSL(Colombo)	
No. of Declarations	325,642
No. of Packages	126,279
	Amount (Rs.)
CID	32,009,154.00
EIC	58,838,565.00
VAT	64,380,318.00
PAL	26,819,590.00
CESS	-
Excise Duty	1,546,119.00
SUR	11,880.00
SSL	12,055,945.00
SCL	12,696.00
VAL	-
SRC	729,207.00
Seal	195,000.00
Overtime	7,173,075.00
Penalty	44,000,041.00
Other Charges	15,252,731.00
TW Charges	60,750.00
Total Amount	**263,085,071.00**

SERANDIB	
No. of Declarations	9,664
No. of Packages	66,954
	Amount (Rs.)
CID	20,801,081.00
EIC	19,613,742.00
VAT	19,532,094.00
PAL	8,453,776.00
CESS	-
Excise Duty	592,007.00
SUR	8,375.00
SSL	4,001,279.00
SCL	-
VAL	-
SRC	418,850.00
Seal	592,007.00
Overtime	3,904,689.50
Penalty	3,670,713.00
Other Charges	9,789.00
TW Charges	-
Total Amount	**81,588,613.50**

TRIGO	
No. of Declarations	9,262
No. of Packages	26,353
	Amount (Rs.)
CID	3,855,390.00
EIC	5,407,469.00
VAT	9,609,719.00
PAL	3,823,994.00
CESS	3,587,082.00
Excise Duty	474,665.00
SUR	-
SSL	921,935.00
SCL	-
VAL	-
SRC	67,300.00
Seal	951,425.00
Overtime	-
Penalty	1,807,430.00
Other Charges	2,533,176.00
TW Charges	-
Total Amount	**33,039,585.00**

Source: Passenger Services (Colombo) Directorate, Sri Lanka Customs

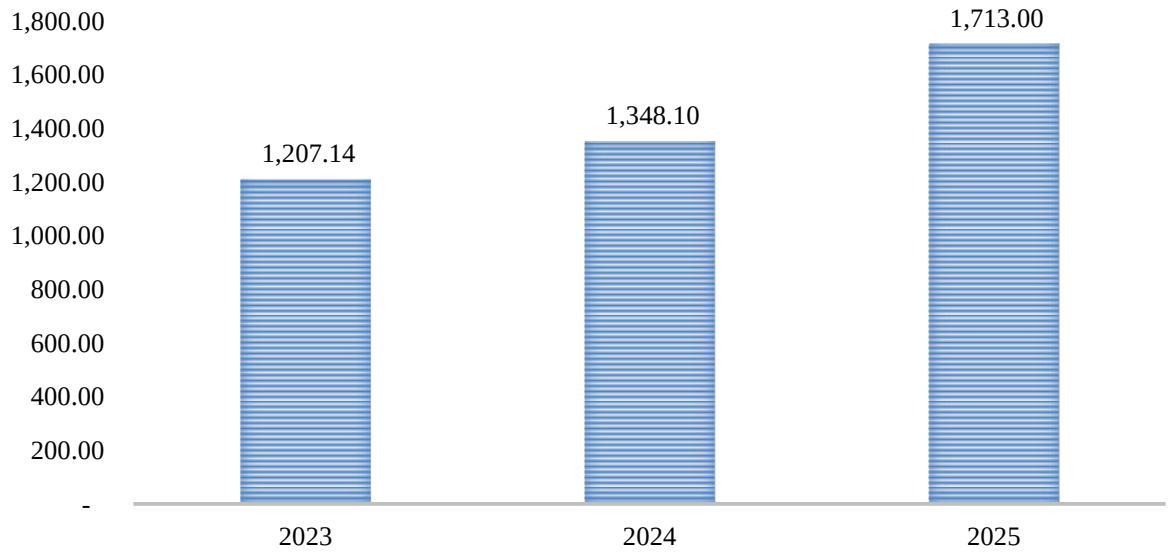
Table 8.3.4.2 : Summary of Revenue Collection in 2025

Sub-Unit	Annual Recovery (Rs.)
Laksiri Sewa (Colombo) UPB	146,776,899.18
Laksiri Sewa (Ninthavur) UPB	8,072,756.00
Transco (Wattala) UPB	201,409,010.00
Midco UPB	137,263,165.00
Trico (Colombo) UPB	164,630,037.00
CSL (Colombo) UPB	263,085,071.00
CSL (Addalachchenei) UPB	2,965,161.00
Serandib UPB	81,588,613.50
BO (Sales)	368,796,920.35
BO (RCT) UPB	182,024,590.00
NNR UPB	119,174,302.00
TRIGO (Ja Ela) UPB	33,039,585.00
DC Passenger Services Admin	4,177,050.00
Total	**1,713,003,160.03**

Source: Passenger Services (Colombo) Directorate, Sri Lanka Customs

- Total recoveries of Passenger Service (Colombo) Directorate in year 2024 = Rs. 1,348,102,681.55
- Total recoveries of Passenger Service (Colombo) Directorate in year 2025 = Rs. 1,713,003,160.03
- Percentage Difference = +27.07%

Figure 8.3.4.1 : Comparison of Total Recoveries (Rs. Mn)



Source: Passenger Services (Colombo) Directorate, Sri Lanka Customs

8.3.4.4 Key activities planned under Trade (Service) Facilitation Objectives

The main objective of the passenger service directorate is to clear the unaccompanied personal baggage of the passengers. Most of these passengers are Sri Lankan employees who worked in abroad and they have sent foreign currency to Sri Lanka. Workers' remittances have been a key pillar of Sri Lanka's foreign currency earnings providing a substantial cushion against the widening trade deficit. Passengers service Directorate plays a key role in uplifting the Sri Lankan workers' welfare by releasing their unaccompanied personal baggage under the UPB allowance scheme. Many actions have been taken to make this process efficiently and effectively. Apart from that the goods sent by them as gifts are released to the receivers on recovery duty and other levies applicable. The details of such clearances are given as follows:

Table 8.3.4.3 Performance under Trade Facilitation

Action	Key Tasks	Key performance Indicators (KPI)										
Streamlining Warehouse operations	**2025**			TRIGO	TRICO	LAKSIRI	CSL	MIDCO	SERANDIB	TRANSCO	NNR	RCT
	Ensuring hassle free clearance process in order to facilitate the passengers.	No of Packages cleared	UPB	9,029	36,858	29,194	62,660	28,367	12,214	53,946	47,259	116,564
			GIFT	17,324	43,338	31,117	63,619	81,358	54,740	86,582	21,118	107,627
		No of containers cleared		137	899	469	1,252	368	187	650	360	1,002

Source: Passenger Services (Colombo) Directorate, Sri Lanka Customs

- ✓ Total no. of UPB Packages cleared - 406,496
- ✓ Total no. of Gift Packages cleared - 499,269

8.3.4.5 Disposal of goods

In UPB warehouses, the abandoned and forfeited cargo gradually accumulates which leads to minimization of storage area. Therefore, disposal process should be continued to gain the storage space. Empowering that, an effective Disposal project named 'Disposal Weekend' initiated in all UPB Warehouses from June 2025, aiming the disposal of Abandoned cargo piled up at Warehouses. This project is being continued monthly and gained the warehouses storage space of more than 100 CBM.

Also, along with this project, 306Nos of forfeited chainsaws were handed over to Disaster Management Centre in November 2025, which were highly useful during the rescue and relief operations at Cyclone DITWAH triggered flooding & landslides recently.

8.3.5 PASSENGER SERVICES (KATUNAYAKE) DIRECTORATE

8.3.5.1 Introduction

Passenger Services Directorate (Katunayake) of Sri Lanka Customs performs under the regional cluster of Sri Lanka Customs. The main focus of this Directorate is to facilitate the movement of passengers and passenger baggage while effectively enforcing the Customs Law and other related Laws at the border, in order to protect state revenue and to safeguard socio-economic, cultural and ecological interests of the country.

8.3.5.2 Main Objectives

- Facilitation of passengers and baggage clearance for legitimate purpose.
- Controlling and prevention of restricted and prohibited goods through the border.
- Safeguarding socio-economic, cultural and ecological interests of the country.
- Protecting state revenue.

8.3.5.3 Functions:

- Facilitating the movements of inward and outward 'bona-fide' passengers and their baggage.
- Facilitating the movement of transit passengers and their baggage.
- Facilitating of movements of VVIP, VIP, Silk Route and CIP passengers.
- The processing of crew and aircrafts arriving into and departing from Sri Lanka.
- Issuing of clearance to the outgoing air crafts.
- Granting duty free baggage allowance on passenger baggage.
- Collecting of duty and other levies from the baggage containing goods in commercial quantity and commercial nature.
- Releasing of goods on ATA Carnet, guarantees and special deposits, etc. and taking follow up actions.
- Processing of inward and outward gem parcels.
- Online submission of foreign currency declarations made by inward and outward passengers, and issuance of official receipt.
- Endorsing remaining baggage allowance on Power of Attorney enabling authorized persons to clear unaccompanied baggage after the departure of the passenger.
- Clearance of mishandled baggage.
- Clearance of diplomatic baggage.
- Conducting an examination of passenger if required.
- Control and prevention of importation and exportation of restricted and prohibited goods.
- Conducting investigations and inquiries in case of detection of Customs offences.
- Producing suspects to Courts, and taking appropriate actions to recover penalties and further forfeitures through Court proceedings if necessary.
- Facilitating the disposal of unclaimed goods under Customs supervision.
- Supervise the destruction of goods detained by the Agriculture Department at BIA under Customs supervision.
- Securing and disposal of forfeited or detained goods.
- Disposing of forfeited items, accounting of penalties and further forfeitures in terms of the provisions in Customs Ordinance (Chapter 235).
- Maintaining good coordination with other agencies functioning in the Airport.

Table 8.3.5.1 : Revenue Collection - 2025

Duties	Amount (Rs.)
CID	177,536,291
VAT	473,248,215
PAL	62,867,041
Import CESS	326,367,647
Surcharge	0
XID	64,150
SSL	74,534,660
Penalty	355,522,321
Case Penalty	126,739,617
SCL	70,000
Other	393,630
Total	1,597,343,572.00

Other Charges:	Amount (Rs.)
SR Charges	1,967,102.00
OT Charges	9,609,650.00
DFS Customs Charges	745,235.00
Computer Fee	5,903,500.00
Photocopy	71,880.00
Total	18,297,367.00
Total Revenue Collection	**1,615,640,939.00**

Source : Passenger Services (Katunayake) Directorate, Sri Lanka Customs

Table 8.3.5.2 : Detections in 2025

No. of Cases detected	: 133
Total value of the goods forfeited (Rs.)	: 6,163,506,713
Value of Foreign Currency forfeited (Rs.)	: 65,742,582.97
Value of Gemstones forfeited (Rs.)	: 132,990,648
Value of Gold forfeited (Rs.)	: 1,822,395,121
Value of other goods forfeited (Rs.)	: 4,143,592,180
Quantity of Narcotics detected	: 272.1kg

Quantity of other Restricted/Prohibited items detected

Category	Gold (Raw / jewelry)	Gold gel/paste	Cardamom	Cosmetics	Insecticides/Pesticides	Medicine
Weight (kg)	36.32	-	3,515.5	4,169.45	114.40	083 productions

Category	Mobile Phones	E- Cigarettes	Cigarette sticks
No. of units	6,392	3,635	7,637,478

Note : not included the values of Gold gel/ paste detections which are to be valued after the ongoing process of determination of the gold percentage and HS classification of the goods.

Source : Passenger Services (Katunayake) Directorate, Sri Lanka Customs

Table 8.3.5.3 : Services provided to the Passengers in 2025

No. of flights arrived	33,430
No. of passengers arrived	4,986,795
No. of flights departed	33,445
No. of passengers departed	5,028,438
No. of passengers cleared through the red channel after payment of duty & other levies	23,392
No. of passengers who claimed Duty free allowance	49,030
No. of Mishandled baggage cleared	25,904
No. of VIP movements at Arrival	1,196
No. of VIP movements at Departure	1,186

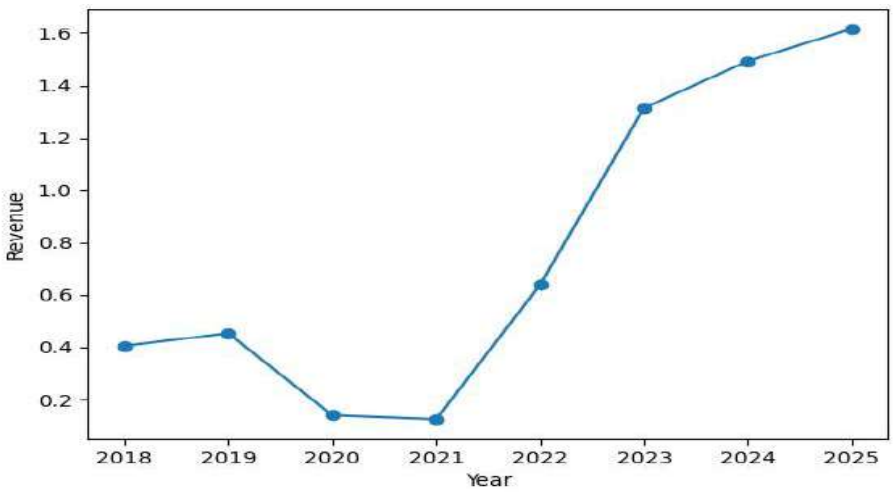
Source : Passenger Services (Katunayake) Directorate, Sri Lanka Customs

Table 8.3.5.4 : Comparison of Revenue Collection

Year	Grand Total (Rs.)	% of Revenue Increase compared with previous year
2018	404,875,536.00	-
2019	452,738,967.00	12
2020	139,679,711.00	-69
2021	124,119,902.00	-11
2022	637,675,154.00	414
2023	1,313,385,295.00	106
2024	1,492,753,967.00	12
2025	1,615,640,939.00	8

Source : Passenger Services (Katunayake) Directorate, Sri Lanka Customs

Figure 8.3.5.1 : Comparison of Revenue Collection (Rs Bn.)



Source : Passenger Services (Katunayake) Directorate, Sri Lanka Customs

8.4 DIGITAL TRANSFORMATION CLUSTER

8.4.1 INFORMATION & COMMUNICATION TECHNOLOGY DIRECTORATE

8.4.2 RISK MANAGEMENT DIRECTORATE

8.4.3 LEGAL AFFAIRS DIRECTORATE

8.4.4 EXPORTS DIRECTORATE

8.4.5 REVENUE & SERVICES (PROVINCIAL) DIRECTORATE

8.4.1 INFORMATION & COMMUNICATION TECHNOLOGY DIRECTORATE

8.4.1.1 Overview

The ICT Directorate functions as a key enabler of Sri Lanka Customs by providing reliable, secure, and uninterrupted Information and Communication Technology (ICT) services. The Directorate facilitates the continuous, twenty-four-hour processing of Customs Declarations (CusDecs) and the delivery of web-based services, thereby ensuring the smooth conduct of Customs operations.
The full automation of CusDecs processing has enabled the establishment of a fast, accurate, and dependable information system, contributing to improved efficiency, transparency, and effective decision-making in Customs administration. In keeping with internationally accepted standards and technological advancements, the ICT Directorate continues to introduce robust, efficient, and fail-safe computer-based systems and processes to support the electronic submission and processing of Customs Declarations and supporting documents.

8.4.1.2 Key Functions

- Supporting the achievement of departmental objectives through automation of Customs processes.
- Operation, maintenance, and administration of ICT infrastructure, including systems, networks, hardware, and databases, to ensure uninterrupted service delivery.
- Provision of timely, accurate, and reliable information systems and management reports to Customs Management, Divisions of Sri Lanka Customs, other government agencies, and stakeholders.
- Continuous evaluation, enhancement, and upgrading of core Customs systems, including ASYCUDA World, ASYHUB, eCCR, eRegistration, nCEN, and the Thineth System, in line with international best practices.
- Capacity building through continuous enhancement of ICT knowledge and skills of officers attached to the ICT Directorate.
- Expansion of ICT literacy and delivery of training programmes on ICT systems and modules across Sri Lanka Customs.
- Data integration/ sharing with Other Government Agencies and Terminal Operators.
- API integration with IECD, IRD, and RMV.
- Technical assistance to the National Single Window Project as the lead agency of the initiative.
- Introduction of Paperless Document Processing with AEO companies as a pilot project.

8.4.1.3 Major Actions Completed During 2025

1. Completion of ASYHUB Phase 1 enabling shipping lines and freight forwarders to submit manifest and BL to ASYHUB system.
2. Introduction of Privileged Access Management system.
3. Stakeholder awareness/training sessions on Stakeholders' requests (Approx. 25 sessions for 2,500 participants)
4. Implementation of system enhancements relating to Vessel Fees and Charges.
5. Introduction of paperless document clearance facilities for Authorized Economic Operators (AEOs).
6. Development and implementation of the Vehicle Verification Portal.
7. System modifications to facilitate exporters following the termination of the SVAT scheme.
8. Enhancements to the Vehicle Page with system integration to the Registrar of Motor Vehicles (RMV).
9. Introduction of SMS notification services for truck drivers.
10. Enhancements to the e-Remittance system linking Commercial Banks and the Central Bank of Sri Lanka.
11. Enhancement of Bank Guarantee electronic documentation processes.
12. Development of a new revenue reporting facility at the request of the Baggage Office.
13. Enhancements to Sri Lankan Airlines web services.
14. Improvements to the Bonding–THINETH process as requested by the Investigation and Surveillance Division.
15. Enhancements to the Selectivity Module as requested by the Risk Management Division.
16. Conduct of stakeholder awareness and training programs (approximately 25 sessions covering over 2,500 participants).
17. Contribution to the implementation of the National Single Window (NSW) Project.
18. System enhancements to accommodate requirements of the Board of Investment (BOI).
19. System modifications to facilitate clearance of relief consignments relating to the Disaster Management Centre (DMC).

Table 8.4.1.1 : Performance data - 2025

8.4.1.4 System Developments	
Task	**Status**
Introduction of E-Auction System to replace the current Tender Procedure.	Ongoing
Implementation of WCO instruments relevant to trade facilitation - Implementation of ASYHUB Pre-Arrival CusDec Processing	Ongoing
Renew EXADATA Hardware	Ongoing
Upgrading ASYCUDA Application Server Infrastructure	Ongoing
Upgrading and Streamlining the DR Site	Ongoing
Implementation of Endpoint Detection and Response System (EDR) and Privilege Access Management System (PAM)	Completed
Implementing a Distributed Firewall to Control East-West Traffic within Critical Infrastructure	Ongoing
Implementation of Security Event Management System (SIEM)	Ongoing
Implementation of Environment Monitoring System and Access Control for Data Center	Ongoing
Modernizing branch network infrastructure and achieving LAN-WAN Convergence to improve operational efficiency and connectivity in Sri Lanka Customs branch offices.	Ongoing
Creating an IT Policy and steering committee for Sri Lanka Customs	Ongoing
Enhancing the Vehicle Verification Portal	Completed
Implementation of Active Directory and Creating Policies	Ongoing

8.4.1.5 Systems Maintenanace	
Task	**Number of Updates**
Taxations rule updating & Tariff updates	~1,321
Fixing system bugs	~283
Database performance tuning	~287

8.4.1.6 Statistics & Reporting				
Type	**Requested**	**Completed**	**Pending**	**Payment Collected (Rs)**
No of Reports - from outside Customs	552	552	-	448,600/-
No of Reports - from inside Customs	1,050	1,050	-	
				448,600/-

8.4.1.7 Audit			
Item	**Initiated**	**Finalized**	**Pending**
No. of cases	98	43	55
	Detained	**Released**	
No. of Containers	33	29	4
			Total Recovery
Recovery Amounts (Rs)			376,381,430.50

8.4.1.8 Help Desk		
Types of problems reported	**Received & Finalized**	**Pending**
Handling WH, CDN, Blend Sheet, Remittance & CusDec issues	2,500	None
e-payment issues	1,005	None
Troubleshoot THINETH system issues	620	None
Customer Support through mobile hotline	200-250 calls daily	None
Customs application maintenance	250	None
e-Manifest registration and troubleshooting	1,300	None

8.4.1.9 Network Administration		
Task	**Received & Finalized**	**Pending**
Monitor security alerts and logs from various security systems such as Firewalls, WAF, EDR, QMS, NAC, NMS	~11,500	None
Perform routine security checks and audits on systems, networks, and applications	~325	None
Review, analyze and respond to security incidents	~250	None
Firewalls, WAF, EDR, QMS, NAC, NMS Administration Tasks	~600	None
Participate in meetings/discussions/forums related to network & security	~50	None
APN/Router Issuance and Configuration on remote locations	~100	None
Designing and planning the organization's network infrastructure	~75	None
Network Maintenance Tasks	~900	None
Troubleshooting and Fixing Core Network Issues	~650	None
Coordinating with other agencies to establish/maintain connectivity	~100	None
8.4.1.10 System Administration		
Task	**Received & Finalized**	**Pending**
HCL Domino Email Server Administration & Monitoring Tasks	~550(with daily monitoring)	None
HCL Domino Email User Registration and Configuration Tasks	~175(Based of requests)	None
IBM AIX Server Monitoring and Administration Tasks	~350(with daily monitoring)	None
VMWare Administration Tasks	~370(with daily monitoring)	None
Provisioned Server Monitoring and Configuration	~650 (with daily monitoring)	None
Required Software Installation and Servers	~130	None
Routine Server Administration Tasks (Cert renewal, Storage Expansion etc.)	~200 ~600	None
Active Directory User Registration and Configurations		None
Oracle EXAData Administration Tasks	~300	None
EXSI Dell Node VM configuration change	~80	None

8.4.1.11 Website		
Task	**Received & Finalized**	**Pending**
Updating Tariff changes on the website	09	None
Publishing Exchange Rates on the Web	52	None
Publishing the Tender Sale on the Web	33	None
Updating HRD Homepage	-	None
Updaing the BCNP Webpage	-	None
Publishing RMU Notices on the Homepage Banner	-	None
Updating the BOI Coordination Homepage	-	None
Publishing Duty Revision Gazettes	-	None
Publishing Notices Regarding Online Registration for Importers	6	None
Updating International Organisation List in BCNP Webpage	-	None
Updating Customs Contact Details of Internal Departments in Home page	2	None
Updating Banner Documents in the Homepage	1	None
Updating Asycuda Alternative Link on the Web	1	None

Source : ICT Directorate, Sri Lanka Customs

8.4.2 RISK MANAGEMENT DIRECTORATE

8.4.2.1 Introduction

In line with the SAFE Framework of Standards introduced by the World Customs Organization, Sri Lanka Customs established the Risk Management Unit with the objective of strengthening the Department's capacity to apply effective risk management practices within the customs environment. Building on this foundation, the Unit was subsequently restructured in 2021 and elevated to a full-fledged Directorate, thereafter designated as the Risk Management Directorate.

The Risk Management Directorate is mandated to implement risk-based procedures across Sri Lanka Customs, ensuring an appropriate balance between regulatory control and trade facilitation. In order to fully realize the advantages of risk management as a modern customs instrument, the Directorate is staffed with officers who possess specialized training and sound knowledge of risk management concepts and internationally recognized best practices adopted by customs administrations globally.

At present, the Risk Management Directorate plays an active role in addressing and mitigating risks in support of achieving the Department's strategic objectives through continuous improvement of systems, processes, and operational procedures.

8.4.2.2 The core functions administered by the Directorate are outlined below.

I. Risk Based Cargo Selectivity and Risk Management
II. Authorised Economic Operators Program
III. Process Re-engineering & Investigations
IV. National Import Valuation Database Unit

8.4.2.2.1 Risk Based Cargo Selectivity

The risk-based cargo selectivity mechanism of Sri Lanka Customs is executed automatically through the selectivity module of the ASYCUDA system, utilizing predefined risk parameters and profiles that have been developed and embedded in accordance with the directives set out in the Risk Management Standard Operating Procedure (SOP), which serves as the principal governing framework. Within the selectivity function, a dedicated team of analysts continuously examines import data to detect potential risk areas and to formulate appropriate risk profiles.

The ongoing enhancement and refinement of the selectivity process are managed by the Selectivity Team of the Risk Management Directorate (RMD) through regular and real-time analytical assessments conducted under the close supervision of the Senior Deputy Director of Customs and the Director of Customs of the Directorate. Any notable trends, emerging risks, or significant variations identified through these analyses are promptly escalated to the Risk Management Committee (RMC) for evaluation and approval. Upon receiving such approval, the validated risk profiles are incorporated into the selectivity criteria of the ASYCUDA system, thereby enabling the effective targeting of high-risk consignments while simultaneously facilitating the clearance of compliant traders.

8.4.2.2.1.1 Achievements of Cargo Selectivity in 2025

a. Minimized the number of containers referred for intrusive examination
b. Continues further developments of existing cargo selectivity criteria and risk profiles for advancement of risk-based cargo selectivity process.
c. Effective usage of container examination yard capacity and the X-ray scanning by managing the container selectivity in the ASYCUDA system.
d. Under the guidance of the National Trade Facilitation Committee, a Coordinated Risk Management Technical Working Group was initiated, and meetings were conducted with key border regulatory

stakeholders to promote coordinated, risk-based border management and enhance efficiency and effectiveness through improved inter-agency collaboration.

e. The Out Panel facility for Other Government Agency (OGA) approvals was extended to consignments requiring regulatory clearance from relevant authorities. Under the previous procedure, when such consignments arrived in multiple containers, a selected percentage of containers were directed to the Rank Container Terminal (RCT) for examination by the respective regulatory authority. Until clearance was granted for the referred containers, the remaining containers of the same consignment were required to remain within the port premises. Under the newly introduced initiative, consignees, with the concurrence of the relevant OGA, are permitted to remove the remaining containers to the consignee's warehouse pending receipt of clearance for the containers referred to RCT. This measure has contributed to reducing container dwell time at the port while ensuring continued regulatory oversight.
f. Risk Reporting Officers were appointed representing all key Directorates to strengthen the institutional framework for risk identification and reporting across Sri Lanka Customs. In support of this initiative, a targeted training and capacity-building programme was conducted to enhance their competencies in risk identification, analysis, and reporting, thereby reinforcing the overall effectiveness of the Department's risk management processes.
g. A system-based mechanism was introduced to automatically refer selected Less Container Load (LCL) consignments for investigation by effecting detentions through the ASYCUDA system. Under this initiative, identified LCL consignments are routed to the relevant investigation branches of the Revenue Task Force (RTF), Preventive and Risk Management Directorate (RMD), thereby strengthening enforcement controls through automated, risk-driven referrals while minimizing manual intervention.
h. A new facilitative mechanism titled **"Warehouse Release"** was introduced for low-risk consignees importing selected commodities that are not subject to approvals from Other Government Agencies (OGAs). Under this arrangement, where consignments arrive in multiple containers, a predetermined percentage of containers is selected for intrusive Customs examination based on risk assessment, while the remaining containers are released to the consignee's bonded premises or godown to be securely stored pending the final Customs decision on the entire consignment. The facility is implemented under the coverage of a corporate guarantee, thereby ensuring adequate revenue protection while facilitating improved cargo flow, reducing port congestion, and minimizing container dwell time without compromising Customs control.
i. The previously existing Fraud Code System within the ASYCUDA platform was enhanced and restructured as a Feedback Code System with the objective of strengthening risk analysis. The enhanced system enables the systematic capture and analysis of feedback arising from enforcement and examination outcomes, allowing detected irregularities to be identified and monitored separately by Directorate and branch. This improvement supports more effective risk assessment, facilitates data-driven refinement of risk profiles, and contributes to continuous improvement of the risk-based selectivity process across Sri Lanka Customs.

8.4.2.2.2 Authorised Economic Operator Programme

With the entry into force of the World Trade Organization (WTO) Trade Facilitation Agreement (TFA) on 22 February 2017, Sri Lanka assumed a range of commitments aimed at enhancing transparency, efficiency, and predictability in cross-border trade. Among the key measures required to meet these commitments was the introduction of an Authorized Economic Operator (AEO) programme, for which a dedicated AEO Implementation Team was established.

The AEO programme is designed to promote and facilitate compliant importers and exporters who demonstrate a high level of supply chain security, financial reliability, and sustained adherence to Customs laws and regulations. Eligible participants are accorded several facilitation benefits, including reduced levels of physical inspection, priority processing of consignments, and exemptions from routine valuation referrals, thereby supporting both trade facilitation and effective regulatory control.

8.4.2.2.2.1 Achievements of Authorised Economic Operator Programme in 2025

a. Forty (40) qualified entities were granted Authorized Economic Operator (AEO) status and awarded the corresponding facilitation benefits.
b. During the year under review, the Authorized Economic Operator (AEO) Micro, Small and Medium Enterprises (MSME) Programme was initiated under the Asian Development Bank (ADB)–supported proposal, with the objective of extending AEO facilitation benefits to eligible MSMEs and strengthening their integration into secure and compliant international supply chains.
c. During the year under review, the Authorized Economic Operator (AEO) Logistics Operator Tier was introduced, and the corresponding validator guidelines are currently under development to support its effective implementation.
d. Authorized Economic Operator (AEO) Tier 2 programme was initiated, and the operational guide and validator guidelines are presently under development to support its effective implementation.
e. During the year under review, fifteen (15) on-site visits and validation exercises were conducted in respect of Authorized Economic Operator (AEO) participants.

8.4.2.2.3 Process Re-engineering and Investigation

As per the outcome of risk assessments carried-out, the Process Re-engineering team carries out a thorough analysis with process mapping of the existing processes to identify any lapses and loopholes in the process. Identified issues in the existing systems and recommendations to solve such issues, are reported for the attention of the senior management through the RMC chaired by the DGC. Upon the approval and recommendations of the senior management, implementation is closely monitored continuously by RMD to identify any bottlenecks and associated issues which will be useful for bringing about further improvements.

8.4.2.2.3.1 Achievements of Process Re-engineering in 2025

In line with the Risk Management Directorate (RMD) Action Plan 2025, it was decided that there was a critical need to re-engineer and develop a more secure process for the Bonding Process. Accordingly, the RMD, together with officers from the Industries and Services Directorate, convened a meeting on 29 April 2025 to review the existing procedures. During this meeting, several risks and weaknesses associated with the overall process were identified, leading the RMD to resolve that a comprehensive re-engineering of the entrepôt trade process was necessary to strengthen controls and ensure procedural integrity.

Subsequently, a team of officers was appointed to observe and assess the current operational practices at the Bonding Directorate, the Air Cargo Terminal, and in-port operations. These field observations enabled the officers to identify multiple procedural lapses and control deficiencies, which were documented in a detailed report. Based on the findings and recommendations outlined in this report, a formal presentation was made to the Risk Management Committee in December, seeking further guidance and directions from the Top Management of Sri Lanka Customs.

8.4.2.2.3.2 Investigations

A dedicated team consists of experienced investigating officers, detects and investigates various frauds with the intention of identifying risk areas and lapses in the existing Customs processes. The main objective of such investigations is to identify various risk areas and use them to assist the selectivity and re-engineering processes in achieving departmental risk management objectives. A summary of the investigations carried out in 2025 is illustrated in below table.

Table 8.4.2.1 : Achievements in Investigations - 2025

1	Total no. of cases initiated	71
2	Auto detained cases	28
3	Detection cases	43
4	Total no. of Auto detained cases finalized (e-CCR updated)	26
5	Total no. of Detection cases finalized (e-CCR updated)	16
6	Total no. of success Auto detained cases (have a recovery)	17
7	Total no. of success Detection cases (have a recovery)	31
8	Total no. of NFA cases (Auto detained)	6
9	Total no. of NFA cases (Detections)	5
10	Total no. of cases pending investigations (Auto Detained)	5
11	Total no. of cases pending investigations (Detections)	7
12	Success Rate (Auto Detained)	77.27%
13	Success Rate (Detections)	86.11%
14	Total Recovery (Rs.)	272,713,134
15	Total Recovery (Rs.) - Auto detained cases	46,566,044
16	Total Recovery (Rs.) - Detections cases	226,147,090
17	Average Recovery per success case (Rs.)- Auto detained	2,739,179
18	Average Recovery per success case (Rs.)- Detections	7,295,067
19	Total Recovery Amount paid so far (Rs.)	272,713,134

Source : Risk Management Directorate, Sri Lanka Customs

8.4.2.2.4 Maintenance of National Import Valuation Database (NIVDU) Unit Web Portal and Database

The National Import Valuation Database Unit was taken under the purview of the Risk Management Directorate in 2023 in the purpose of accelerating the developments and expansions of the Database for the purpose of risk management. Various operational tools have been developed other than the reference values of import goods which facilitate the officers in concern and the access to the Valuation database has been given to officers of the valuation Directorate and other officers concerned. The database is further used as the foundation for the development of an Automated Risk Management System.

Achievements of Valuation Database

a. 6480 of transactional values were updated
b. 1417 of non-transactional values were updated
c. 80 HS Guides were added to the database
d. 39 NIVDU User Accounts were granted

8.4.2.3 Development of an Automated Risk Management System for SL Customs

The Risk Management Directorate (RMD) of Sri Lanka Customs has undertaken a series of strategic initiatives to strengthen digitization and automation within the department. Among the most significant developments is the ongoing implementation of an **Automated Risk Management System (ARMS),** a transformative project aimed at modernizing risk management functions, enhancing transparency, and minimizing corrupt practices.
The project was divided into two distinct phases as ARMS Phase 1 and ARMS Phase 2 in August 2024.

8.4.2.4 Automated Risk Management System Phase 1

Automated Risk Management System Phase 1 focuses on developing a Data Analytics Platform named as **Customs Document Notification System (CDNS)** and a Web Service named as **Data Analytics Tool (DAT)**. A competitive procurement process was launched in September 2024 for the development of ARMS Phase 1 following government procurement procedures and Creative Web Technologies (Pvt) Ltd was selected as the most suitable vendor. Development began following contract signing on February 7, 2025.

8.4.2.5 Customs Document Notification System (CDNS)

The CDNS is a web service designed to enhance real-time communication between Sri Lanka Customs and its stakeholders including importers, exporters and licensed declarants. **The Customs Document Notification System was successfully launched in August 2025**, demonstrating the dedication and commitment of Sri Lanka Customs towards automation and its strong adherence to international best practices. Currently CDNS has 588 registered evaluation users.

The CDNS incorporates an in-built payment gateway, designed to collect a subscription fee from users. This model not only contributes to sustainability but also generates non-tax revenue for the government. A formal request to gazette the subscription fee structure and payment gateway mechanism has been forwarded to the Ministry of Finance. A response in this regard is yet to be received by Sri Lanka Customs from the Ministry of Finance.

Further, the data available in the Customs Document Notification System (CDNS) reflects information with a one-day delay; therefore, real-time data is not currently accessible. The ICT Directorate is in the process of procuring a new database system for Sri Lanka Customs, and once the implementation is completed, this issue is expected to be resolved.

8.4.2.6 Data Analytics Tool

The Data Analytics Platform aims to integrate all key databases utilized within Sri Lanka Customs into a unified system, thereby enabling advanced risk profiling, real-time performance monitoring through dynamic dashboards and data-driven decision-making processes across customs operations.
Currently, the development of the Data Analytics Tool is in progress and the developer Creative Web Technologies (Pvt) Ltd has reported that the data analytics tool is 75% complete.

Table 8.4.2.2 : Performance of Risk Management Directorate as per the Action Plan 2025

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
1. Goal 1: Maximize Revenue	1.1. No 1.1 Collection of due revenue	Implementing an advanced risk management system	Improved compliance levels	1.1.1. Coordination with RMC	Continuous Process 31.12.2025	1.1.1.1. Preparation of risk analysis reports to RMC	Number of reports submitted to RMC	Selectivity Team	5 /month 31.12.2025	40 Reports (At 8 RMC Meetings) (Container Yard selection, Consignments Channel Selection, Examination Outcome Summary, Auto Detained Summary, Feedback Code Analysis)
						1.1.1.2. Preparation of reports to RMC based on Trader Requests	Number of reports submitted to the RMC	Selectivity Team	4 /month 31.12.2025	41 requests facilitated. (Submitted to DC - RMD)
						1.1.1.3. Convening RMC meetings	Number of meetings convened	Selectivity Team	1 /month 31.12.2025	Convened 10 Meetings (including 2 special meetings)
						1.1.1.4. Review and upgrade the Risk Register	Number of reviews done	Selectivity Team	1 /month 31.12.2025	13 reviews
						1.1.1.5. Review SOP and Framework of Risk Management	Number of reviews done	Selectivity Team	31.07.2025	Review process could not be completed due to lack of staff and excessive workload
				1.1.2. Coordination with ORA and other border agencies	Continuous Process 31.12.2025	1.1.2.1. Discussions with ORA and other border agencies	Number of meetings conducted	Selectivity Team	4 /year 31.12.2025	01 (SLSI) 04 CRMTWG Meetings
						1.1.2.2. Preparation of relevant MOU/ documents/ instructions	Number of documents prepared	Selectivity Team	4 /year 31.12.2025	04 SLSI, FCA, APH, NPQS HS codes list referred to each CRMTWG member for verification

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
						1.1.2.3. Identify the Risks problems and way out in the existing processes	Number of problems addressed	Selectivity Team	Continuous Process 31.12.2025	01 – OGA out panel Initially all the OGA referred HS codes were in one list. Now those have been categorized into their respective OGA and included in the system as separate lists
				1.1.3. Implementation of effective cargo selectivity process	Continuous Process 31.12.2025	1.1.3.1. Review present selectivity Rules/ Lists	Number of reviews meetings held	Selectivity Team	4 /week 31.12.2025	Approximately 100 Internal Meetings The newly created CBHQ1 rule was designed with a structured, profile-based approach to cargo selectivity
						1.1.3.2. Assess feasibility of selectivity rule changes	Number of reviews on selectivity rules	Selectivity Team	2 /week 31.12.2025	Approximately 70 Reviews (39 rule amendments successfully done as result of these reviews)
						1.1.3.3. Assess feasibility of selectivity list changes	Number of reviews on selectivity lists	Selectivity Team	3 /week 31.12.2025	Approximately 200 Reviews (153 list amendments successfully done as a result of these reviews)
						1.1.3.4. Run simulations on selectivity rule changes	Number of simulations run on rule changes	Selectivity Team	40 /week 31.12.2025	Approximately 600 simulations
						1.1.3.5. Run simulations on selectivity list changes	Number of simulations run on list changes	Selectivity Team	20 /week 31.12.2025	Approximately 800 simulations

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
		Enhancing Automation	Minimum human interventio n	1.1.4. Automation of cargo selectivity	07.08.2025	1.1.4.1. Fully implementation of Revenue Reporting Dashboard (Phase 1)	Revenue Reporting Dashboard (Phase 1) being implemented	Selectivity Team	07.08.2025	75% of the development has been completed
						1.1.4.2. Fully implementation of Consignments Status App (Phase 1)	Consignments Status App (Phase 1) being implemented	Selectivity Team	07.07.2025	Development completed and already launched on 15.08.2025. Approval for payment Gateway is still pending. CDNS reflects information with a one-day delay; therefore, real-time data is not currently accessible
				1.1.5. Develop and make available an Automated Risk Management System (ARMS)	31.12.2025	1.1.5.1. Forming of Technical Committee for ARMS Phase 2	ARMS Phase 2 Technical Committee being formed	Selectivity Team	31.03.2025	Need to re appoint TEC since some members are retired
						1.1.5.2. Holding meetings of ARMS Phase 2 Technical Committee for formulating SRS document	Number of meetings held	Selectivity Team	31.05.2025	01 Meeting
						1.1.5.3. Finalizing SRS document for ARMS Phase 2 and granting approval	SRS document for ARMS phase 2 being finalized and approved	Selectivity Team	30.06.2025	ICT has informed that the intended functions of ARMS Phase 2 are covered with the introduction of ASSY 5
						1.1.5.4. Obtaining Sri Lanka Customs Legal approval for the finalized document	Legal approval being obtained for the project proposal	Selectivity Team	30.09.2025	
						1.1.5.5. Signing of contract with third party developer of	Contract between third party developer	Selectivity Team	31.12.2025	

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
						ARMS Phase 2 and commencing development	of ARMS Phase 2 and SLC being signed			
	1.2. No 1.2. Prevention of leakages	Preventing potential corrupt practices	Increased integrity levels	1.2.1. Selectivity for Valuation	Continuous Process 31.12.2025	1.2.1.1. Review present Valuation Rules/ Lists/Criteria	Number of reviews on selectivity rules /Lists/Criteria	Selectivity Team	1 /month 31.12.2025	06 Valuation List updates (VAL _HS_MID List-1 VAL_HS_RED List- 2 VAL_COMPLIANT List- 2 CBBD1_VAL_MID-1) Air Cargo Valuation Rules (KTFT2, DHL, Colombo Cargo)
				1.2.2. Upgrading and Integration of NIVDB to RMS	31.07.2025	1.2.2.1. Complete the integration of NIVDB with ARMS Phase 1	The NIVDB being integrated with ARMS Phase 1	NIVDB Team	31.07.2025	Integration completed
				1.2.3. Maintenance of NIVD Web Portal and database	Continuous Process 31.12.2025	1.2.3.1. Adding transactional values to the valuation database	Number of references values added	NIVDB Team	500 /month 31.12.2025	6480 transactional values
						1.2.3.2. Adding non-transactional values to the valuation database	Number of references values added	NIVDB Team	150 /month 31.12.2025	1417 non transactional
						1.2.3.3. Further development of the HS Guides for the NIVDB	Number of HS codes Added	NIVDB Team	10 /month 31.12.2025	80 HS Codes
						1.2.3.4. Expand the usage of NIVDB	Number of user accounts Granted	NIVDB Team	300/Year 31.12.2025	39 user accounts granted
2. Goal 2: Facilitation of	2.1. No 2.1. Implementation and	Expansion of AEO base	Expanded AEO base to enhance	2.1.1. Coordination with AEO	Continuous Process 31.12.2025	2.1.1.1. Convene AEO committee meetings	Number of meetings convened	AEO Team	1 /month 31.12.2025	05 Meetings

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
Legitimate Trade	compliance with international obligations on trade facilitation		legitimate traders	Committee						
				2.1.2. Receiving and validation of AEO applications	Continuous Process 31.12.2025	2.1.2.1. Receiving of Applications	Number of applications received	AEO Team	31.12.2025	51 applications
						2.1.2.2. Validation of Applications	Number of applications validated	AEO Team	5 /month 31.12.2025	42 applications
				2.1.3. Awarding the AEO Tier-I status to 38 entities	20.08.2025	2.1.3.1. Awarding the AEO tier-I status to 18 entities (Round 02)	Number of entities awarded	AEO Team	26.01.2025	19 Entities
						2.1.3.2. Awarding the AEO tier-I status to 20 entities (Round 03)	Number of entities awarded	AEO Team	20.08.2025	22 Entities
				2.1.4. Improve the AEO validation process	Continuous Process 31.12.2025	2.1.4.1. Standardize the documents submitted by companies for validation	Number of documents standardized	AEO Team	Continuous Process 31.12.2025	3 documents drafted. Pending finalization.
						2.1.4.2. Introduce self-assessment checklists (for potential operators of AEO Tier II)	Implementation of self-assessment questionnaire	AEO Team	31.03.2025	To be commenced
						2.1.4.3. Improve AEO Tier II application as required	Number of improvements done	AEO Team	Continuous Process 31.12.2025	To be commenced
				2.1.5. Negotiations with OGAs for facilitation of AEOs	01.08.2025	2.1.5.1. Negotiate with OGAs to expedite the clearance process	Number of AEOs obtained OGA's facilities	AEO Team	01.08.2025	04 (Kelani Cables, Baurs, Unilever, Hayleys Agro) HS codes of importations of AEOs that require OGA approvals were given to CRMTWG members for review

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
				2.1.6. Post Authorization audit of AEOs	Continuous Process 31.12.2025	2.1.6.1. Initiation of conducting on-site visits and validation for the AEOs	Number of on-site visits and validation done	AEO Team	4 /month 31.12.2025	15 Site Visits
						2.1.6.2. Preparation of conclusion reports for AEO site visits	Number of conclusions reports on-site visits	AEO Team	4 /month 31.12.2025	15 Conclusion Reports
				2.1.7. Introduce AEO scheme for Customs House Agents (CHA)	30.06.2025	2.1.7.1. Modify the AEO application to develop as standard form for CHAs.	Standard AEO application form for CHA being introduced	AEO Team	30.06.2025	Scheduled to July 2026
						2.1.7.2. Modify the AEO validation criteria for CHA	Implementation of validation criteria for CHA	AEO Team	30.06.2025	Scheduled to July 2026
				2.1.8. Awarding the AEO scheme for Customs House Agents (CHA)	31.12.2025	2.1.8.1. Awarding the AEO CHA scheme for 05 Customs House Agents	Number of entities awarded	AEO Team	31.12.2025	Awaits until completion of 2.1.7 above
				2.1.9 Discontinuation of Green Channel	31.12.2025	2.1.9.1. Informing current green channel companies	Number of companies informed	AEO Team	31.12.2025 (Already completed)	39 companies
				2.1.10 Amend operational guide to include timeline for AEO application processing	31.12.2025	2.1.10.1 Include 90 days as the validation timeline	Updated operational guide	AEO Team	31.12.2025	To be done
				2.1.11 Inclusion of SME/MSME in the AEO Programme	31.12.2025	2.1.11.1. Development of SME/MSME AEO Validator Guide	Validator guide for SME/MSME	AEO Team	31.12.2025	In progress
						2.1.11.2.	Operational	AEO Team	31.12.2025	Completed

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
						Development of SME/MSME AEO Operational Guide	guide for SME/MSME			
						2.1.11.3. Development of SME/MSME AEO Application and Application Guide	Application and Application guide for SME/MSME	AEO Team	31.12.2025	In progress
				2.1.12 Amend the Operational Guide to AEO renewal processing timeline	31.12.2025	2.1.12.1. Include 90 days as the renewal time	Updated Operational Guide	AEO Team	31.12.2025	To be done
				2.1.13 AEO Entity listing on the website	04.09.2025	2.1.13.1. Include a list of all the AEO holders on the website	Updated AEO website	AEO Team	04.09.2025 (Already completed)	Completed
				2.1.14 Incorporating a separate identification and breakdown of AEO-designated Cusdecs across all channels	30.07.2025	2.1.14.1. Inclusion of AEO identification in all CUSDECs	Added "AEO Tier-I" in the Cage 08 of CUSDECs	AEO Team	30.07.2025 (Already completed)	Completed
				2.1.15 Integrate the Consignee Risk Profile into the AEO validation process	Continuous Process 31.12.2025	2.1.15.1. Consider consignee risk profile at the time of validation	Refer to consignee risk profiles incorporated at the time of validation	AEO Team	Continuous Process 31.12.2025	Completed
	2.2. No 2.3. Deterring non-compliant trade	Strengthening enforcement and controls	Increased compliance levels	2.2.1. Investigate in to Risk imports & exports to verify the	Continuous Process 31.12.2025	2.2.1.1. Detention of containers and conduct investigations	Number of Cases registered	Investigations Team	31.12.2025	71
						2.2.1.2. Report the	Number of	Investigations	1/week	55

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
				effectiveness of risk profiles and processes		examination outcome of the detained containers for Selectivity	containers detained and outcome reported	Team	31.12.2025	
						2.2.1.3. Recover the due chargers from the investigations	Amount of A/E, penalties and forfeitures recovered from investigations	Investigations Team	31.12.2025	Rs. 272,713,134/- (2025) Rs. 101,421,600/- (2024 or before)
						2.2.1.4. Finalizing the cases initiated	Number of Cases finalized	Investigations Team	31.12.2025	59 Only 12 out of 2025 initiated cases are pending
				2.2.2. Conclude pending cases (136 cases)	31.12.2025	2.2.2.1. Complete the investigations of 35 pending cases	Number of pending cases Concluded	Investigations Team	30.06.2025	35
						2.2.2.2. Complete the investigations of 65 pending cases	Number of pending cases Concluded	Investigations Team	31.12.2025	65
				2.2.3. Release of detained containers	31.07.2025	2.2.3.1. Release of 13 long held detained Containers and finalizing the cases	Number of containers Released	Investigations Team	31.07.2025	2 (Total of 24)
				2.2.4. Prepare reward distribution files	Continuous Process 31.12.2025	2.2.4.1. Prepare reward distribution files	Number of rewards distribution files prepared	Investigations Team	Continuous Process 31.12.2025	12
				2.2.5. Consignments referred to enforcement divisions through automated selectivity	Continuous Process 31.12.2025	2.2.5.1. Refer FCL consignments	No of referred FCL consignments	Selectivity Team	2 /week 31.12.2025	120 FCL Achieved 95% success rate
						2.2.5.2. Starting referral of LCL consignments	No of LCL referred	Selectivity Team	31.05.2025	26 LCL Achieved 96% success rate
						2.2.5.3. Starting referral of Air Cargo consignments	No of Air Cargo consignments referred	Selectivity Team	31.08.2025	To be done
3. Goal 4: Transforma	3.1. No 4.1. Streamline	Conducting comprehen	Identified inefficienci	3.1.1. Coordination	Continuous Process	3.1.1.1. Selection and appointment of Risk	Number of officers	Selectivity Team	31.03.2025	31 officers appointed

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
tion of the Organizatio n to Achieve Excellence	the systems and procedures through research and innovative modernizati on	sive reviews of existing systems and procedures to identify inefficienci es and bottlenecks in Customs operations	es and bottlenecks to rectify	with Risk Reporting Officers (RROs) from each Directorate	31.12.2025	Reporting Officers	appointed as RROs			
						3.1.1.2. Conduct training and awareness sessions for RROs	Number of trainings conducted	Selectivity Team	4 / Year 31.12.2025	01 session on 25.08.2025 at HRD Sent a letter to HRD dated 08.10.2025 requesting to hold the second session
						3.1.1.3. Discussions with Risk reporting officers	Number of meetings conducted	Selectivity Team	1 / Month 31.12.2025	5 discussions (Bonding, Valuation, Declarations, Air Cargo, CCED)
						3.1.1.4. Identify the Risks, problems and way out in the existing processes	Number of problems addressed	Selectivity Team	Continuous Process 31.12.2025	03 (Warehouse Release, Feedback Code, Courier and E Commerce KTFT2, KTCC2, KTDH2 Selectivity)
				3.1.2. Re-engineering the existing processes for bonded cargo	31.07.2025	3.1.2.1. Conduct discussions with operational units.	Number of discussions done	Re-engineering Team	30.04.2025	04 discussions (Bonding)
						3.1.2.2. Map the existing process	Number of processes mapped	Re-engineering Team	31.05.2025	01 (Entrepot)
						3.1.2.3. Finalize the re-engineered process	Number of processes Finalised	Re-engineering Team	30.06.2025	01 (Entrepot)
						3.1.2.4. Implementation of re-engineered process	Number of re-engineered processes implemented	Re-engineering Team	31.07.2025	Recommendations presented to RMC
				3.1.3. Re-engineering the existing processes for BOI cargo	30.11.2025	3.1.3.1. Conduct discussions with operational units.	Number of discussions done	Re-engineering Team	31.08.2025	01 discussion
						3.1.3.2. Map the existing process	Number of processes mapped	Re-engineering Team	30.09.2025	In progress (case identified and registered)

Goal	Objective	Strategy	Outcome	Activity	Activity Completion Date	Action	KPI	Responsibility	Action Completion Date	Progress as at 31.12.2025
						3.1.3.3. Finalize the re-engineered process	Number of processes Finalised	Re-engineering Team	31.10.2025	To be commenced
						3.1.3.4. Implementation of re-engineered process	Number of re-engineered processes implemented	Re-engineering Team	30.11.2025	To be commenced
	3.2. No 4.3. Ensure dynamic organizational development and optimization of resources	Share knowledge, expertise and best practices with partners	Improved Customs performance based on adopted practices	3.2.1. Training and awareness on Risk Management	31.12.2025	3.2.1.1. Conduct internal trainings on selectivity	Number of trainings sessions done	Selectivity Team	4/Year 31.12.2025	04 trainings
				3.2.2. Training and awareness on ARMS	31.12.2025	3.2.2.1. Conduct trainings and awareness sessions on ARMS operations for RMD Staff.	Number of training sessions conducted	Selectivity Team	4/Year 31.12.2025	04 trainings
						3.2.2.2. Conduct trainings and awareness sessions on ARMS operations for other operational Staff.	Number of training sessions conducted	Selectivity Team	1/Year 30.11.2025	04 trainings for Declaration, BOI coordination, CCED, Valuation
				3.2.3. Training and awareness on AEO program	31.12.2025	3.2.3.1. Conduct awareness raising sessions - for Customs staff on Screening and Validation of applications	Number of awareness raising sessions	AEO Team	4/Year 31.12.2025	4 sessions
						3.2.3.2. Conduct awareness raising sessions for Economic Operators	Number of awareness raising sessions	AEO Team	1/Year 30.11.2025	06 sessions
						3.2.3.3. Recognizing officers as AEO validators	Number of officers recognized	AEO Team	31.12.2025	Could not complete due to lack of officers

Source : Risk Management Directorate, Sri Lana Customs

8.4.3 LEGAL AFFAIRS DIRECTORATE

8.4.3.1 Introduction

Legal Affairs Directorate is the main legal advisor of the Department, and it handles all the Legal and Litigation matters. It was established in 1994 under DOPL 231 of 10thAugust 1994.

8.4.3.2 Objectives

- To ensure required Legal Opinions are provided to other Divisions / Directorates.
- To ensure all Legal matters and Litigation matters of the Department have been attended.

8.4.3.3 Functions

- Advice to departmental officers on legal issues which they could handle.
- Seek Attorney General's advice on behalf of the Dept. on other issues.
- Coordinate with the Legal Draftsman's Department regarding law revision.
- Compilation of Law Manual and periodically updating the same.
- Processing all case files in the department with a view to collecting synopsis of the cases.
- Suggesting improvements regarding procedures on conduct of investigations and inquiries.
- Continuous review of the Customs Law.
- Attend to matters relating to International Law - International Conventions, Treaties, Agreements and Memoranda of Understanding.

Table 8.4.3.1 : Current Staff

Designation	Current Staff
DC	1
SDDC	1
DDC	2
DSC	0
ASC	6
IC	2
CG	1
MSO	2
V/D	2
OES	2
Total	**19**

Source : Legal Affairs Directorate, Sri Lanka Customs

Table 8.4.3.2 Progress Review - 2025

Delivered legal opinions & consultations attended		
1.	Internal legal opinions sought from LAD	105
2.	Legal opinions sought from the Attorney General's Department	28
3.	Consultations attended with the Attorney General's Department	109
No. of Court Cases Registered		
1.	Supreme court applications	09
2.	Court of appeal applications	75
3	District court applications	03
4.	High court applications	02
	Total no. of cases	**89**
Pending Court Cases as at 31.12.2025		
1.	Total pending cases	317
Finalized Supreme Court & Court of Appeal Applications		
1.	Supreme court applications	13
2.	Court of appeal applications	19
	Total no. of dismissed applications	32
No. of Other Legal Matters		
1.	High Court / District Court/Magistrate Court applications assisted	100
2.	International Agreements assisted	06
3.	Domestic Agreements assisted	05

Source : Legal Affairs Directorate, Sri Lanka Customs

8.4.4 EXPORTS DIRECTORATE

8.4.4.1 Introduction

Exports Directorate facilitates the clearance of the outright exports and re-exports by simplifying its procedures and introducing e-processing of Export CusDecs, promoting the international legitimate cargo movement through transshipment. The Directorate is also responsible to safeguard cultural, ecological and social interests of the country.

8.4.4.2 Main Functions

- This Directorate attends to all matters related to exports from the country through the Seaports and Airports as well.
- Dealing with all matters related to exports of all commodities from the country.
- Examination of export cargo for Customs purposes and for security reasons.
- Collection of Export duty, Cess on commodities exported.
- Management of Container Freight Station located in Colombo and suburbs.
- Maintaining MCC warehouses.
- Facilitation of temporary importation through Carnet.
- Approving the refund claims.
- Issuing shipment certificates.
- Certification of duty rebate documents.
- Registration of Free Re-Importation Certificates.
- Certification of shipments to Department of Commerce in respect of Rules of Origin.
- Facilitation of Transshipment operations.
- Providing National Trade statistics.
- Safeguarding socio-economic, cultural and ecological interests of the nation.
- Develop co-operative relationships with all stakeholders including other Government agencies and private sector.
- Implementing systems and procedures, which strive to continuously improve the Efficiency and effectiveness of business processes.
- Making maximum use of information and communication technology to facilitate the exports trade.

8.4.4.3 Performance

Table 8.4.4.1 Revenue Collection - 2025

	Value (Rs.)
Export Duties	16,692,578
Export Development Board Cess	1,346,168,058
Cess-Rubber	6,645,437
Cess-Tea	563,950,418
Tea Medical Aid Cess	493,042
Cess-Coconut	182,927,822
Royalty Levy	31,061
Export Panel Fees	73,238,400
Outside Examination Fee	
Sri Lankan Airline charges	2,010,601
Amendment Chargers, Amendment Penalties and Cancellation Chargers	9,548,310
Overtime Fee	42,302,689
Shipment Certificate fees	172,500
Computer Fee	38,147,250

Source : Exports Directorate, Sri Lanka Customs

No. of CusDecs Submitted and Finalized

i. Export Office	- 83,450
ii. Air Cargo	- 61,059
Total	**- 144,509**

Panel Applications

No. of Examinations	- 11,157

Current Accounts

i.	No. of Pre-payment Account holders	- 149
ii.	No. of Current Account operated	- 83
iii.	Deposit during the period	- Rs. 26,309,241,780
iv.	Total amount debited during the period	- Rs. 26,380,474,516

No. of FRIC issued to request	- 525
No. of Bill of Stores	- 95
No. of Shipment certificates issued	- 690
Shipment Certificate fees collected	- Rs. 172,500
Recovered for Customs offences	- Rs. 1,750,000

8.4.5 REVENUE & SERVICES (PROVINCIAL) DIRECTORATE

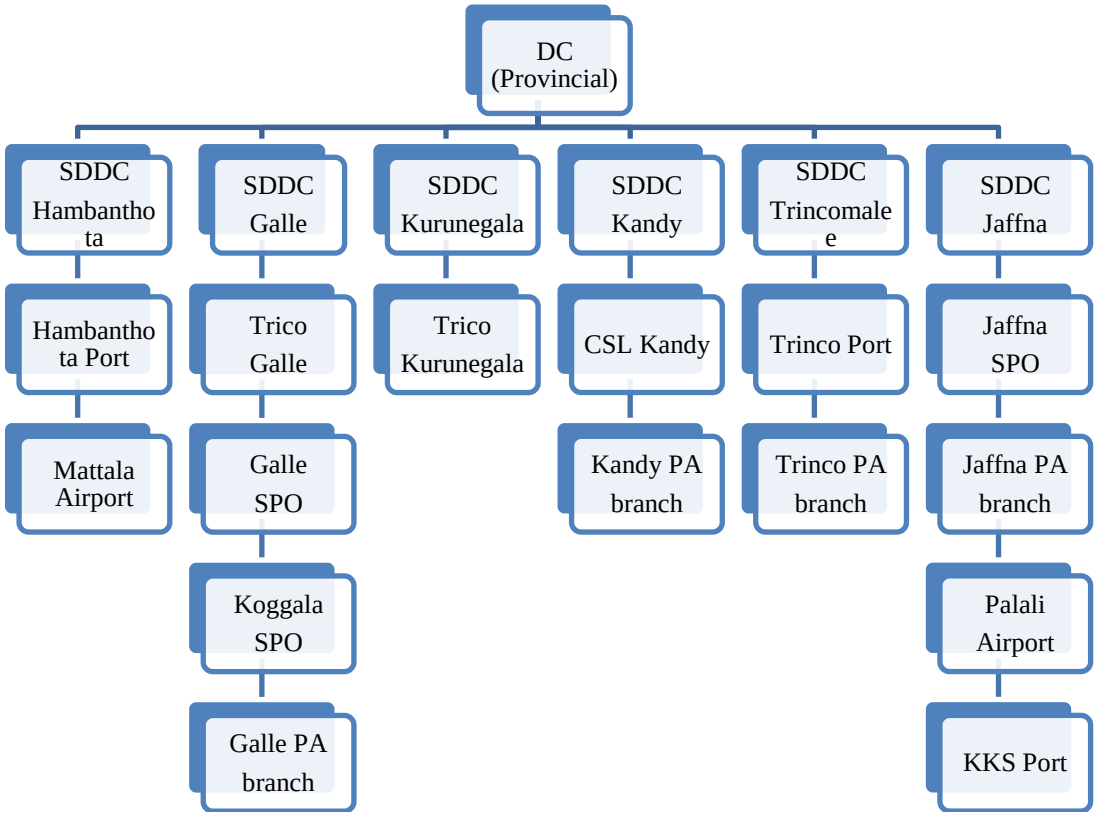
8.4.5.1 Introduction

Revenue and Services (Provincial) Directorate of Sri Lanka Customs was established under the regional cluster in August, 2010 through the Customs reforms and modernization program. It is presently located at 7th Floor, C wing of the Customs House.

8.4.5.2 Structure of the Provincial Directorate

- The Provincial Directorate is governed by the Additional Director General of Customs (Digital Transformation)
- The Director of Customs (Provincial) is in charge of all provincial offices.

8.4.5.3 Organizational Structure



8.4.5.4 Duties Performed by the Revenue & Services – Provincial Directorate of Sri Lanka Customs

- Administration of collecting customs duty and other levies
- Facilitation of trade and industries carried out in the regional cluster
- Passenger facilitation by providing them a speedy clearance
- Enforcement of law by investigating and prosecuting offenses committed under the Customs Ordinance and other laws related to revenue and social protection laws in the region.
- Coordinate and cooperate with the other Directorates of Sri Lanka Customs while engaging in customs activities.

8.4.5.5 Performance Summary

Table 8.4.5.1 : Revenue Collection in 2025

Airports & Ports

KPI	MRIA	Palali	KKS	Total
Customs Duty and other levies collected (Rs.)	154,193.00	2,303,989.00	94,820,496.00	97,278,678.00
Penalties (Rs.)	30,100.00	868,601.00	27,223,500.00	28,122,201.00
OT and Other Charges collected(Rs.)	1,332,550.00	1,119,000.00	2,322,200.00	4,773,750.00
Total (Rs.)	**1,516,843.00**	**4,291,590.00**	**124,366,196.00**	**130,174,629.00**

Sub Preventive Offices

KPI	Hambantota	Galle	Kog gala	Trinco	KKS	Total
Customs Duty and other levies collected (Rs.)	7,788,213.92	751,922.00	-	325,778.00	-	8,865,913.92
Penalties (Rs.)	555,000.00	230,000.00	-	714,196.00	210,000.00	1,709,196.00
OT and Other Charges collected (Rs.)	34,720,839.40	10,207,722.00	-	23,814,216.00	1,095,000.00	69,837,777.40
Total (Rs.)	**43,064,053.32**	**11,189,644.00**	**-**	**24,854,190.00**	**1,305,000.00**	**80,412,887.32**

UPB Warehouses

KPI	Trico-Galle	Trico-Kurunegala	CSL-Kandy	Total
Customs Duty and other levies collected (Rs.)	31,993,482.00	45,869,377.00	31,200,111.00	109,062,970.00
Penalties (Rs.)	564,527.00	3,201,610.00	5,819,540.00	9,585,677.00
OT and Other Charges collected (Rs.)	222,450.00	7,146,900.00	687,353.00	8,056,703.00
Total (Rs.)	**32,780,459.00**	**56,217,887.00**	**37,707,004.00**	**126,705,350.00**

Postal Appraising branches

KPI	Galle PA	Kandy PA	Trinco PA	Jaffna PA	Total
Customs Duty and other levies collected (Rs.)	15,266,408.00	32,418,868.00	1,166,770.00	22,404,406.00	71,256,452.00
Penalties (Rs.)	934,424.00	-	-	724,250.00	1,658,674.00
OT and Other Charges collected (Rs.)	17,600.00	25,500.00	-	38,350.00	81,450.00
Total (Rs.)	**16,218,432.00**	**32,444,368.00**	**1,166,770.00**	**23,167,006.00**	**72,996,576.00**

Source : Revenue & Services (Provincial) Directorate, Sri Lanka Customs

Table 8.4.5.2 Passenger Facilitation

UPB Warehouses

KPI		Trico-Galle	CSL-Kandy	Trico-Kurunegala	Total
No. of packages cleared	UPB	14,182	17,511	27,487	59,180
	Gifts	5,908	7,902	9,500	23,310
Time duration taken for parcel clearance (min.) *Depends on the consignment		45 mins	20 mins	34 min	N/A

Airports & Ports

KPI	MRIA	PALALI	KKS	Total
No. of flight / vessel clearances granted	688	561	183	1,432
No. of passengers cleared	148,761	29,462	24,578	202,801
Time duration for baggage clearance (min.)	Baggage clearance time is different from flight to flight according to the number of passengers	Baggage clearance time is different from flight to flight according to the number of passengers	Varies from vessel to vessel according to the number of passengers	-

Sub Preventive Offices

KPI	Hambantota	Galle	Koggala	Trinco	KKS	Total
No. of vessel clearances granted	926	308	-	153	183	1,566
No. of crew members cleared	Not available	11,468	-	1,218	-	12,686
Time duration for baggage clearance	Varies from person to Person	Baggage clearance time depends on the number of crew members	-	-	-	N/A

Postal Appraising Branches

KPI	Galle PA	Kandy PA	Trinco PA	Jaffna PA	Total
No. of parcels cleared	7,075	9,198	3,022	7,105	26,400
Time duration taken for parcel clearance (min.)	9	15	15	15	N/A

Source : Revenue & Services (Provincial) Directorate, Sri Lanka Customs

Table 8.4.5.3 Eco-Social Protection

Airports & Ports

KPI	MRIA	Palali	KKS	Total
No. of passengers examined & cleared	148,761	29,462	24,578	54,040
Penalties (Rs.)	30,100.00	868,601.00	27,223,500.00	28,122,201.00
No. of forfeitures	-	40	42	82
No. of detained goods	12	37	109	158

Sub Preventive Offices

KPI	Galle	Koggala	Trinco	H'tota	KKS	Total
No. of forfeitures	-	-	-	-	3	3
No. of detained goods	-	-	-	-	12	12

UPB Warehouses

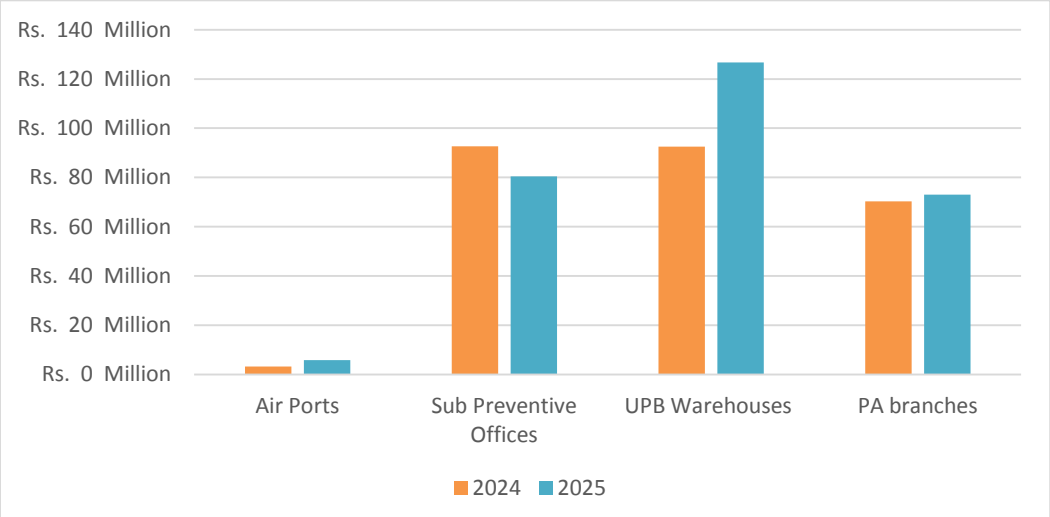
KPI	Trico-Galle	Trico-Kurunegala	CSL-Kandy	Total
Penalties (Rs.)	564,527.00	3,201,610.00	5,819,540.00	9,585,677.00
No. of forfeitures	37	35	56	128
No. of detained goods	112	216	240	568

Postal Appraising branches

KPI	Galle PA	Kandy PA	Trinco PA	Jaffna PA	Total
No. of consignments examined	7,075	9,198	3022	7,105	26,400
Penalties (Rs.)	-	-	-	719,750	719,750
No. of forfeitures	12	-	-	25	37
No. of detained goods	22	15	19	44	100

Source : Revenue & Services (Provincial) Directorate, Sri Lanka Customs

Figure 8.4.5.1 : Comparison of Revenue



Source : Revenue & Services (Provincial) Directorate, Sri Lanka Customs

- Achieved a **80.52%** revenue increase from Airports compared to 2024.
- Achieved a **4.98%** revenue increase from Sub Preventive Offices compared to 2024.
- Achieved a **36.91%** revenue increase from UPB Warehouses compared to 2024.
- Achieved a **3.84%** revenue increase from Postal Appraising branches compared to 2024

8.4.5.6 Achievements of the Action Plan 2025

Achieved an overall 17.83% revenue increase compared to year 2024.

01. Key activities under Revenue Objective	
Key activity	**Current progress**
1.1 Surveillance and Passenger accompanied baggage examination 1.1.1 Recovery of due Revenue PA Branches Examine the goods and decide the proper classification and valuation. Collect due revenue from the items examined, if applicable.	Implemented. All the detained parcels by Central Mail Exchange are being examined and due revenue are being collected. If commercial quantities are found, penalties were imposed.
1.1.2. Collection of due revenue from passengers at JIA & KKS Port (air & ferry) Examine the goods and decide the proper classification and valuation. Collect due revenue from the items examined, if applicable. Application of Customs Ordinance if necessary	Implemented. Functions have been carried out at Jaffna International Airport and in KKS port in 2024.
1.1.3. Collection of due revenue from Sub Preventive offices	Implemented.
1.2 Collection of Over Time Charges 1.2.1 Maintain records of overtime and collect due charges	Implemented.

02. Key activities planned under Passenger Facilitation objective	
Key activity	**Current progress**
2.1. Ensuring hassle free clearance process in order to facilitate the passengers	Implemented
2.2. Ensuring hassle free clearance process in order to facilitate the passengers	Implemented
2.3. Ensuring smooth accompanied baggage clearance process	Implemented
2.4. Allowing passengers to enjoy purchases within the duty-free facility	Implemented.
2.5 Facilitate Cargo operation/passenger clearance at KKS port 2.5.1 Get allocated adequate staff for cargo operation by coordinating with HRM 2.5.2 Supply the physical resources with coordination of Logistics Directorate	Operations of the ferry service is running smoothly. Functioning with minimum staff due to the understaff situation of the dept. Two low bed X-Ray scanner machines which are obtained from ABF as donations are fixed and currently operating.

03. Eco-Social Protection	
Key activity	**Current progress**
3.1. 3.1.1. Compliance with legal requirements in order to detain the restricted and prohibited goods (Jaffna –PA Branch)	Implemented.
3.1.2. Control the flow of restricted and prohibited items into the country at JIA & KKS Port (air & ferry)	Implemented.

04. Key activities planned under Organizational Development	
Key activity	Current Progress
4.1. Coordinate and communicate with provincial offices. 4.1.1. On time communication with provincial offices upon requirements of other directorates and stakeholders. 4.1.2. Coordinate with other directorate and stakeholder to confirm smooth operation in provincial offices as required.	Use of WhatsApp as the communication tool for instant messaging, quick updates and real time collaboration. Achieved a 100% success rate in delivering timely and effective communication.
4.2. Strengthening the cadre at Provincial Offices 4.2.1. Requesting sufficient staff to ensure proper Customs operations at Jaffna region	Due to the current understaff status of the dept., all provincial offices are functioning with minimal staff.
4.3. Building a sufficient and proper accommodation facility for the staff 4.3.1. Draw the attention of Customs administration to provide Jaffna region staff with sufficient and proper accommodation facilities 4.3.2. Coordinating with the Logistics directorate for completion of the project 4.3.3. Initiate steps to build a sufficient and proper accommodation facility for the staff at Palali airport and KKS port	Thirteen lands have been identified as Customs lands in the region. Suitable lands for building the rests have been identified. Discussions are currently underway to construct officer rest facilities not only in Jaffna but also in Hambantota, Mattala, and KKS. Moving forward, the focus will be on gathering specific requirements, finalizing structural designs, and coordinating with relevant stakeholders to initiate construction.

8.5 HUMAN RESOURCES CLUSTER

8.5.1 HUMAN RESOURCES MANAGEMENT DIRECTORATE

8.5.2 HUMAN RESOURCES DEVELOPMENT DIRECTORATE

8.5.3 LOGISTICS DIRECTORATE

8.5.4 EMPLOYEE SERVICES DIRECTORATE

8.5.1 HUMAN RESOURCES MANAGEMENT DIRECTORATE

8.5.1.1 Introduction

The prime responsibility of this directorate is to manage human resource to carry out the functions of the Department of Customs effectively in order to achieve its objectives.

This directorate is engaged in recruiting competent and qualified individuals who could achieve the vision by accomplishing mission of the department and formulating the strategic plan required for that purpose. HRM directorate strives to gain the fullest contribution of the work force while motivating them and identifying their capabilities resolving the issues confronted in course time.

Further, the Human Recourse Management Directorate is performing functions related to recruitment, promotion, transfer, sending on retirement and maintaining the performance adhering to orders, guild lines and rules issued time to time by the government institutions such as public Service Commission, Ministry of Public Administration etc.

8.5.1.2 Major functions:

- Recruitments in compliance with recruitment procedure, filling the vacancies and granting promotions.
- Employee record keeping and maintain confidentiality.
- Performance management.
- Carry out the functions related to the recruitment of officers.
- Implementing internal transfer policy.
- Payment of compensation and management of employee's incentives.
- Preparation of organizational structure

8.5.1.3 Performance against the action plan for the year 2025

	Key Activities	Actions Taken
1.	Promotion to the posts of Additional Director General of Customs, Senior Director of Customs, Director of Customs, senior Deputy Director of Customs, Deputy Director of Customs	In the Year 2025, • Appointment letters have been granted for 02 posts of Additional Director General of Customs. • Promotions have been granted for 04 posts of Senior Director of Customs. • Appointments have been granted for 14 posts of Director of Customs. Promotions have been granted for 06 posts of Director of Customs on acting basis and for 01 post on cover up basis. • Promotions have been granted for 13 posts of Senior Deputy Director of Customs on full time cover up basis and for 18 posts on acting basis. • Promotions have been granted for 34 posts of Deputy Director of Customs on full time cover up basis.
2.	Recruitment of officers for the post of Assistant Superintendent of Customs Grade II as per the New Scheme of recruitment (SOR)	Appointments have been granted to fill another 04 vacancies of the post of Assistant Superintendent of Customs Grade II upon results of the examination held on 23.03.2024 and the interview held on 27,28,29.09.2024 for the Recruitment of Assistant Superintendents of Customs Grade II on open basis. Approval has been received to fill 200 vacancies of the post of Assistant Superintendents of Customs Grade II.

	Key Activities	Actions Taken
3.	Recruitment of officers to the post of Inspector of Customs	Appointments have been granted to fill further 12 vacancies of the post if Inspector of Customs according to the result sheet submitted by the Department of examinations on the results of the examination held on 17.02.2024 and the interview held on 27 and 28.07.2024.
4.	Recruitment of officers to the post of Customs Guard.	Approval has been granted to fill 51 vacancies of the post of Customs Guard.
5.	Conduct Efficiency Bar Examinations	• First efficiency bar examination of the post of Inspector of Customs Grade II has been conducted on 13 and 14.09.2025. • Second efficiency bar examination of the post of Inspector of Customs Grade I had been scheduled to be conducted in November 2024 and it has been conducted on 26.01.2025. • First efficiency bar examination of the post of Assistant Superintendent of Customs Grade II had been scheduled to be conducted in November 2024 and it has been conducted on 22 and 23. 02.2025. • It had been schedule to be conducted the first efficiency bar examination of the post of Customs Guard Grade III in December 2024 and it has been conducted on 16.02.2025. • It had been schedule to be conducted the first efficiency bar examination of the post of Assistant Superintendent of Customs Grade II in December 2025 and it has been scheduled to be conducted on 24 and 25.01.2026. • Oral test of the efficiency bar examination of the post of Customs Guard has been conducted on 25.11.2025.
6.	Confirmation of appointments	Appointments of 56 Assistant Superintendents of Customs, 28 Inspectors of Customs and 05 Customs Guards who have completed prescribed requirements have been confirmed.
7.	Completion of retirement process of officers to be retired	Letters relevant to the preparation of pension of 73 officers have been forwarded to the Department of Pensions in the Year 2025. Actions have been taken to prepare amended pension of 56 officers in the year 2025.
8.	Completion of the process of internal transfers of the officers.	Internal transfer procedure was carried out twice, during the year 2025.
9.	Completion of the process of granting Annual increments based on performance appraisal	In terms of Public Administration Circular 10/2025, preparation of salary conversions of all the officers of the Department of Customs have been completed by 01.01.2026. 1,775 officers of the Department of Customs have been granted salary increments during the year 2025.

	Key Activities	Actions Taken
10.	Completion of granting incentives to the staff based on the performance	In the year 2025, incentives have been granted to all the officers who fulfilled required qualifications and incentives to be paid in the year 2024 have also been paid in this year.
11.	Completion of routine functions of the Human Resources Management Directorate	In the year 2025 • 21,596 letters had been received by daily mail and 23,202 letters were distributed. • 201 vehicle passes have been issued. • Distress Loan Applications of 256 officers have been forwarded for payment activities. • 135 officers have obtained foreign duty leave and 10 officers have obtained private foreign leave for a long period while 453 officers have obtained private foreign leave for a short period. • As per the Public Administration Circular 03/2025 and 03/2025(1), re-registration of all the officers of the department in W&OP scheme was commenced. • Further, this directorate has engaged in its routing establishment work during this period.

8.5.2 HUMAN RESOURCE DEVELOPMENT DIRECTORATE

8.5.2.1 Introduction

Customs administrations across the world are facing significant challenges arising from emerging trends such as modernization, globalization, rapid technological advancements, organizational restructuring, and workforce optimization. These developments are closely linked to the need for continuous professional development in customs administrations, underscoring the critical importance of assigning high priority to Human Resources Development (HRD).

Sri Lanka Customs, with a history spanning over 200 years, is one of the most prominent government institutions in Sri Lanka and serves as a key border control agency of the nation. With the core objectives of revenue collection, enforcement of customs laws, facilitation of legitimate trade, and protection of society, Sri Lanka Customs plays a vital role in the country's socio-economic development.

In order to discharge these responsibilities effectively and efficiently, it is essential to develop knowledgeable, competent, and highly skilled individuals who are capable of performing their duties with professionalism, positive attitudes, and the highest standards of service ethics.

Guided by this commitment, Sri Lanka Customs places strong emphasis on capacity building, not only for its officers but also for external stakeholders who are engaged in customs- and border-related processes.

Accordingly, the Human Resources Development Directorate (HRD) of Sri Lanka Customs conducts a range of training programs and workshops for employees, utilizing both local expertise and international collaboration, with the aim of enhancing knowledge, skills, attitudes, and professional competencies in alignment with the department's goals and objectives.

8.5.2.2 Major Functions

8.5.2.2.1 Coordination of Programs Offered by Foreign Agencies

Based on opportunities and official invitations received by Sri Lanka Customs from international and regional organizations such as the World Customs Organization (WCO), World Trade Organization (WTO), United Nations Office on Drugs and Crime (UNODC), and other relevant institutions, the Human Resources Development Directorate (HRD) bears the primary responsibility for coordinating such programs, subject to the approval of the Human Resources Committee.

These foreign training opportunities include seminars, workshops, training courses, meetings, post-graduate programs, and conferences that are aligned with transnational customs and border management matters.

Such programs are conducted through various modalities. Certain training programs are held overseas and require selected Customs officers to travel abroad, while others are conducted locally in Sri Lanka with the participation of foreign resource persons. In addition, a number of programs—such as meetings, seminars, and webinars are delivered through virtual platforms.

8.5.2.2.2 Conduct of Local Training Programs

Local training programs are designed to support the competency development of employees by enhancing knowledge and awareness in relevant functional areas, while also identifying and nurturing individual skills and inherent talents.

The Human Resources Development Directorate (HRD) conducts in-house local training programs for officers at all levels of Sri Lanka Customs, utilizing qualified and experienced internal resource persons. These programs are implemented in accordance with an approved Annual Training Action Plan, which is developed based on an assessment of the department's evolving training needs.

At the conclusion of each year, HRD invites training proposals and recommendations from all directorates of the department. Taking into consideration the feedback received and organizational priorities, the Annual Training Action Plan for the subsequent year is formulated, implemented, and monitored.

8.5.2.2.3 Policy, Planning, and Capacity Development Responsibilities

In addition to its primary responsibility for officer capacity building, HRD is entrusted with policy-level functions related to training and human resource development, including:

- Formulating, updating, implementing, and monitoring training policies, guidelines, and procedures;
- Aligning capacity-building initiatives at all staff levels with the strategic objectives of the department;
- Standardizing and updating training curricula for new recruits and experienced officers, particularly when officers transition to new functional roles;
- Collaborating with local and international organizations (including WCO, WTO, UNODC, and other relevant agencies) to provide current and internationally recognized training programs;
- Designing and delivering specialized training programs to address departmental priorities and operational requirements;
- Promoting innovative and effective learning environments to enhance training outcomes;
- Strengthening the awareness and practice of service ethics among Customs officers;
- Coordinating all capacity-building activities in line with international standards and best practices in human resource management;
- Conducting systematic training needs assessments and prioritizing training interventions accordingly;
- Formulating, implementing, and monitoring annual training plans and curricula;
- Organizing and conducting training programs, seminars, and workshops;
- Monitoring and evaluating the effectiveness and impact of training programs.
- Organizing language proficiency courses for Customs officers;

8.5.2.2.4 Stakeholder Training and Support Services

In addition, HRD undertakes the following support and outreach functions:

- Providing training programs for external stakeholders such as the Armed Forces, Police, government institutions, private sector organizations, and universities, upon request;
- Conducting certificate programs for Customs House Agents;
- Providing qualified Customs officers as resource persons to support stakeholder training requirements on customs-related matters; and
- Maintaining and providing access to library and learning resource facilities for Customs staff.

8.5.2.3 The Cadre of HRD

The Directorate is currently operating with the minimum cadre as detailed in Table 8.5.2.1 below. Despite these limited resources, all assigned duties are being carried out in a timely and efficient manner through the dedicated efforts of the staff, in order to meet the Department's capacity-building requirements.

Table 8.5.2.1 Current Cadre

Designation	Cadre
DC	01
SDDC	01
DDC	01
DSC	00
ASC	06
IC	02
MSO	03
Total	**14**

Source : Human Resource Development Directorate, Sri Lanka Customs

8.5.2.4 Achievements of the Directorate in the year 2025:

8.5.2.4.1 Local Training Programs for Customs Staff

In accordance with the Action Plan 2025 and, other programs which were directed by DGC/ HR committee, HRD has successfully conducted a total of 53 Local Training Programs (both in-house & External), for Customs staff members during the year of 2025, and the following table (Table 8.5.2.2) illustrated the number of officials (Grade Wise) participated in such trainings. This includes three Tamil proficiency courses conducted for Customs staff.

Table 8.5.2.2 Participation of the Customs Staff for Local Training Programs (In House & External)

Designation	Participation (In House &External)	Designation	Participation (In House &External)
ADGC	01	DC	08
SDDC	104	DDC	189
SC	48	DSC	54
ASC	1335	IC	116
CG	64	AO	01
MSO	31	Other	02
KKS	08		

Source : Human Resource Development Directorate, Sri Lanka Customs

8.5.2.4.2 Local Training programs for outside stake-holders

In response to requests received from external stakeholders and with the approval of the Human Resources Committee, the Human Resources Development Directorate (HRD) coordinated and conducted a number of training programs during the year 2025 for a wide range of institutions. These included the Ceylon Chamber of Commerce, the Department of Import and Export Control, the Central Bank of Sri Lanka, the Ministry of Defense, the Sri Lanka Navy, the Sri Lanka Army, the Sri Lanka Air Force, the National Police Academy, the Export Development Board (EDB), the Inland Revenue Department (IRD), as well as several other government institutions, private sector organizations, and universities.

Depending on the nature and scope of the respective requests, certain programs were conducted in-house at Sri Lanka Customs, while in most instances, suitably qualified resource persons from within the department were deployed to deliver training programs for the requesting organizations.

- **No. of Training programs conducted for outside stake-holders - 38**

8.5.2.4.3 Foreign Training Programs

The HRD has successfully coordinated a total of 112 foreign training programs which were held overseas, Sri Lanka and in virtual mode during the year 2025.

Table 8.5.2.3 illustrates the types of training conducted during the year while table 8.5.2.4 shows the participation of customs officials (grade-wise) for foreign training programs.

Table 8.5.2.3 Types of Foreign Training Programs held in year 2025

Foreign Programs		Total: 112	
• Career Development Program	- 01	• Meeting	- 36
• Co-Facilitator	- 01	• Committee	- 03
• Working Group	- 05	• Workshop	- 19
• Conference	- 03	• Short Course	- 03
• E-Learning Course	- 01	• Training Program	- 29
• Fact finding phase	- 01	• Seminar	- 05
• Fellowship	- 01	• Steering Committee Member	- 01
• Mentor	- 01	• Symposium	- 02

Source : Human Resource Development Directorate, Sri Lanka Customs

Table 8.5.2.4 Participation for Foreign Seminars/ Conference/ Training Programs- 2025 (Designation wise)

Designation	Participation	Designation	Participation
DGC	-	ADGC	19
SDCC	02	DCC	17
SDDCC	38	DDCC	72
SC	32	DSCC	31
ASCC	228	Others	04

Source : Human Resource Development Directorate, Sri Lanka Customs

8.5.2.4.4 Customs House Agent Training & Examination

The Certificate Course for Customs House Agents (CHA) and Wharf Assistants (WA) is one of the most well-established and highly recognized training programs conducted by the Human Resources Development Directorate (HRD) of Sri Lanka Customs.

This program provides comprehensive knowledge of customs clearance procedures, import and export processes, the Customs Ordinance and related legislation, classification of goods, customs valuation methods, Sri Lanka Ports Authority (SLPA) procedures, the ASYCUDA system, as well as relevant environmental and social protection conventions. The course is primarily delivered by experienced Customs officers, while selected modules are conducted by subject-matter experts from relevant external institutions.

The program attracts significant demand as it forms the foundational requirement for obtaining a Customs House Agent license. Successful completion of the course, together with a pass in the written examination conducted at the conclusion of the program, is mandatory for eligibility to apply for a CHA license. Licensed Customs House Agents play a critical role in facilitating the country's import and export trade and ensuring compliance with customs regulations.

In addition to candidates seeking to qualify as licensed CHA/WA holders, a considerable number of applicants enroll in this program due to the high standing and credibility of the certificate awarded upon successful completion. The certificate issued by HRD is widely recognized both locally and internationally, reflecting the quality and relevance of the training provided.

The table 8.5.2.5 illustrates the details of Group 01 and Group 02 - CHA/WA examination held in year 2025.

Table 8.5.2.5 : Summary of CHA/WA Certificate Course 2025 - Group 01 and Group 02

Examination	Participants	Qualified Participants	Percentage
CHA/WA certificate course group 01	396	262	66.16%
CHA/WA certificate course group 02	260	176	67.69%

Source : Human Resource Development Directorate, Sri Lanka Customs

- As at 31.12.2025, HRD directorate is conducting CHA Certificate Course 2025 – Group III for 300 candidates.

8.5.2.5 Other services provided by HRD

8.5.2.5.1 Reimburse course fees of master's degree programs

Obtaining a master's degree qualification is very important for customs officials in their future promotions. HRD provides the service of reimbursement of course fees incurred by customs officials for their master's degree programs.

This service will not only encourage the customs officials to engage in their higher studies to achieve master's qualifications, but in the long run Customs will stand as the department with the highest educationally qualified staff in the entire state sector.

8.5.2.5.2 Conduct Annual Training Needs Survey

Conduct **Training Needs Survey** to identify the skills, knowledge, and competencies required this Department and plan the future training schedule based on the feedbacks.

8.5.2.5.3 Customs Library facility

The Customs Library, an important tool for Human Resource Development, was established on 26.01.2005 and same was established under the purview of Director HRD as an affiliated unit.

The library facilities are available for all the staff of the department and even non-members can use the library. Addition to the books, various magazines and newspapers are also available, library Collects and secure the department Orders, reports made by the department for future reference.

It has been observed that the membership of the library is being increased so that it is required to provide more facilities for the library such as.
(a) Tailor made library software to be introduced (with a Barcode system)
(b) Internet facilities to be provided with sophisticated more computers

8.5.2.6 Challenges faced by HRD at the Present & Suggestions

At present, the Human Resource Development (HRD) Directorate is operating with a skeleton staff, which is significantly below the originally approved cadre. As a result, the existing HRD staff are required to manage a substantial workload in order to carry out their duties and achieve departmental objectives within the stipulated timeframes.

Given that the HRD Directorate bears the primary responsibility for the capacity development of the entire Sri Lanka Customs Department, it is essential to ensure the availability of necessary logistical and infrastructural facilities. These include adequate lecture halls or additional space to conduct training programs and laptop computers for the effective delivery of lectures.

8.5.2.7 Next Step

- Implementation of Customs workshop for Traders.
- Prepare and develop training modules for all the Customs staff, under recently established training Development Committee.
- Conduct Training Needs Survey for the year 2027 in order to identify the new training requirements.

8.5.2.8 Major Achievements

- Organized 53 local training programs for Customs Officials and provided resource persons for 38 programs for government and other agencies.
- Organized 112 foreign training programs (This includes foreign funded local trainings - 17) for Customs officials.
- Completed CHA Certificate awarding for 438 applicants and registered 300 more for ongoing program.
- Conducted Language proficiency courses for 257 Customs officials including ASCC, ICC and CGG.
- Published the Training Development Policy of Sri Lanka Customs.
- Established the Training Development Committee under HRD Directorate. The committee is tasked with guiding and overseeing the development of Sri Lanka Customs training system.
- Organized a program for Appreciation of resource persons at Sri Lanka Customs and awarded the certificates for 101 Officers from both Customs and other agencies.

8.5.2.9 Human Resource Development

The details of local & foreign training programs for the year 2025 are published in Chapter 6.2 of this report.

8.5.3 LOGISTICS DIRECTORATE

8.5.3.1 Introduction

Logistics Directorate plays a vital role in the Department to perform the indispensable duty assigned by the Government. The key objective of the Logistics Directorate is to supply all the requisites including the services, productively and transparently to every Directorate of the Department.

8.5.3.2 Major Functions

- Provision of supply and services to the required Directorate on time while assuring the quality in order to ensure the uninterrupted functions of the Department.
- Procurement of works goods and services in a transparent manner, adhering to Treasury circulars and the National Procurement Guidelines.
- Proper storage and inventorying of purchases procured in order to ensure their security and optimum utilization while ensuring proper stock control and efficient stores management system.
- Assets Management of all moveable and immovable assets of the Department.
- Satisfactory completion of the construction of work in the new Customs Headquarters Building as per the schedule and ensuring the implementation of a proper Premises management System.
- Ensuring the appropriate steps in maintaining the Motor Vehicle fleets of the Department with optimum running condition.

8.5.3.3 Performance for the year 2025

The attention on improving the physical resources of the Sri Lanka Customs was very high during 2025. This responsibility was completely laid upon the logistic Directorate. Therefore, timely providing supplies and services for finalizing activities of the department was the key obligation for the Directorate. However, the Directorate was able to complete those supply and services requirements within 2025 as expected.
For the works carried out by the Logistics Directorate, out of the revised estimate of Rs. 1,542.69 million allocated for recurrent expenditure in the year 2025, Rs. 1,104.55 million has been utilized. The utilization rate shows a progress of 72%. Similarly, out of the revised estimate of Rs. 1,728.40 million for capital expenditure, Rs. 258.38 million has been utilized. The utilization rate shows a progress of 15%. The performance of several major supplies and services related with the above progress are detailed below.

Table 8.5.3.1 : Progress of Budget Proposals - 2025

	Budget Proposal Name	Estimate (Rs. Mn)	Financial Progress	Physical Progress
1	The land acquisition and initial preparatory works of the Kerawalapitiya Customs Inspection Yard	-	-	A Cabinet approval has been received to provide the funds required for reclamation of the land and the construction of the water drainage system to the Sri Lanka Land Development Corporation through the Ministry of Urban Development, Construction and Housing. *An amount of Rs. 100,393.53 was paid to the Surveyor General on 30.12.2025 for the serving of the land.
2	Electronic Cargo Tracking System	-	-	The prepared specifications have been sent to ADB for review and a request has been made to contract a representative of that institution for further discussion
3	Initial development and establishment of advanced scanning systems for port of Colombo and BIA	-	-	The specifications are being prepared by the committee that has already been appointed

Source : Logistics Directorate, Sri Lanka Customs

Table 8.5.3.2 Major functions completed using allocated funds in the year 2025

Object Code	Major Function	Allocated Provision (Rs. Mn)	Financial Progress		Physical Progress
			(Rs. Mn)	%	
	Goods	**1594.16**	**390.33**		
1201	Stationery Items	88.72	78.79	90	85 stationary items purchased in three times during the year
1203-002	Uniforms	80.00	28.12	35	An allowance was provided for 687 officers to obtain official uniforms, Shoes 1,426, Socks 2,852 & 20 nos of other uniform accessories items purchased during the year
1205	Other Purchasing	63.24	45.31	72	Purchasing of Bed Sheets 3,621,Pillow cases 3,625, TSS Bags 6,200 ,Polysac bags 56,000 Table ware 924 and other goods (Disposable Face Marks 5,500 Hand Sanitizers 4 l can - 50, 500ml bottle -100, glouses - 2500 etc.)
2102	Furniture's and Office Equipment	22.70	18.97	84	Chairs 210, Beds 14, Tables 28, Steel cupboard 49, Cloth Rack 04
2103	Plant Machinery & Equipments	324.80	86.98	27	Purchasing of 90 nos of Printers, 14 nos. of AC Machine, 85 nos of UPS, LAN-WAN Convergence & modernization of Branch network, to purchase of Computers and its related Electronic items procurement was 90% completed to award the procurement. 4th Service hold back payment of Container Scanning System of US$ 211,473.80
2106	Software Development	342.70	99.59	29	Continuation of existing oracle system procurement completed, Call for bids of e-biding System procurement, Bidding documents and specifications are being prepared of Distributed Firewall and Security Information and Event Management (SIEM) system
003-2106	Development and Implementation of a Risk Management Software in Sri Lanka Customs	100.00	32.57	33	The project is in its final stages and the time has been extended until 27.02.2026 as per the request made by the contracting agency to complete the work.
004-2103 004-2106	Upgraded Oracle Exudates System	572.00	00.00	-	The work related to awarding the procurement has been completed to the extent of 90%. The procurement amount has also been approved by the Cabinet. Accordingly, steps have been taken to obtain the approval of the Cabinet to award the procurement to the relevant selected institution
	Existing Service Agreement Integration of Artificial Intelligence into the Rapiscan System and Continuation of Existing Service Agreement				The report of the expert committee appointed to obtain recommendations for the continuation of this project for the next five years is awaited

Object Code	Major Function	Allocated Provision (Rs.Mn)	Financial Progress		Physical Progress
			(Rs. Mn)	%	
	Works	**275.80**	**30.66**		
1303 2001	Maintenance and Rehabilitation of Building & Structures	26.50 249.30	20.26 10.40	76 0.4	Damaged tiles replacement work in 9th floor canteen, Improvement of Internal Affairs unit (Partitioning work), 7th Floor Partitioning, Renovation of custom quarters in Morgan Road, Repair work in Katunayake BIA customs rest**,** Repair work in custom guard rest (washroom, doors, water seepages), Installation of generator in Katunayake rest, Construction of steel frame in baggage SR for security purpose, Vehicle Shed for old long room building, Renovation of Head office Canteen, Beruwala, Trinco, Galle Sub Preventive office renovation and Colombo Port Iron Gate Repair, Repair work of discotheque area,
	Service	**1,401.13**	**941.95**		
1202-009	Fuel for pool vehicles	84.30	77.09	91	Fuel for 131 nos. of vehicles (Head Office and Regional Office)
1203-001	Diets	78.50	77.90	99	Provided lunch , dinner and refreshment for Customs Officers(Colombo Port, Hambantota Port)
1302,2002	Plant Machinery & Equipments	182.69	26.17	14	Maintenance of AC, Computers, Printers, Photocopy, Treatment plants, Scanners etc.
1402	Postal and Telecommunication	98.50	95.58	97	Monthly bill payment of Head Office and Regional Office
1403	Electricity and Water	230.00	201.61	88	Monthly bill payment of Head Office and Regional Office
1404	Rent and Local Taxes	105.00	73.09	70	Rent and local taxes of Head Office and Regional Office
1405	Cleaning and Janitorial Services	96.00	95.49	99	Service agreement (Head Office and Regional Office)
1407	Security Services	43.04	43.03	100	Signed service agreement from 2024.04.01 to 2025.03.31 (Head Office and Regional Office)
1408	Lease Rental for Vehicles procured Under Operational Leasing	80.00	67.83	85	Payment of lease rental for 17 nos. of vehicles procured under operational leasing
1409-138	Machinery and Office Equipments Service Agreements	112.40	83.44	74	Payments of 23 nos. of service agreements and additional maintenance works not cover the agreement.
1409-139	Vehicle Insurance	3.00	2.60	87	Insuring the Vehicle Fleet (all vehicles are fully insured)
1409-140	Miscellaneous Services Expenditure	33.70	14.55	43	Miscellaneous Service Expenditure such as Name Boards to be established at the Customs lands, establish boundary line etc.
001-1304	ASYCUDA IT System	150.00	0.00	-	Cabinet approval has been received for the signing of Addendum 06
003-1403 003-1409-140	New container Scanning Project	40.00	25.12	63	Payments of Electricity and water bills, Fire protection agreement during the year 2025
1301 2003	Rehabilitation and Maintenance of Vehicle	64.00	58.45	93	Repairing and maintenance of 131 nos of Departmental Vehicles during the year
	Total Expenditure	**3,271.09**	**1,362.93**		

Source : Logistics Directorate, Sri Lanka Customs

8.5.4 EMPLOYEE SERVICES DIRECTORATE

8.5.4.1 Objectives

To develop a culture of strong work ethics focused on fostering an environment where responsibility, disciplinary, accountability and integrity are consistently upheld ensuring that all actions align with legal, official and organizational standards.

8.5.4.2 Major Functions

I. **Disciplinary Management**:
Conduct Preliminary Investigations and Formal Disciplinary inquiries against the officers concerned and implement as stipulated in the volume II of the establishment code.

II. **Answering Government Audit Queries:**
Coordinate with all the Directorates and reply for the queries raised by the Auditor General

III. **Coordinate Audit and Management Committee Meetings (AMC):**
Coordinate Audit and Management Committee Meetings (AMC) conducted by Ministry of Finance.

IV. **Preparing Reports to be submitted to the Committee on Public Accounts (COPA)**
Coordinate with all the Directorates and prepare answers for the inquires of COPA Reports and submit to the Ministry of Finance

V. **Answering Parliamentary Questions**
Obtain observations/answers to the Parliamentary Questions from all the Directorates and submit to the Ministry of Finance

VI. **Coordinate with legislative institutions (CID, Bribery Commission, Parliament Sub Committees and etc.)**

8.5.4.3 Performance of the Directorate for the year 2025

Table 8.5.4.1 Disciplinary Management

Preliminary Investigations		
No. of Preliminary Investigations held in 2025	No. of Preliminary Investigations completed	No. of Preliminary Investigations pending
08	02	06

Formal Disciplinary Inquiries		
No. of Formal Disciplinary Inquiries held	No. of Formal Disciplinary Inquires completed	No. of Disciplinary Inquiries remaining
17	11	06

Source ; Employee Services Directorate, Sri Lanka Customs

Table 8.5.4.2 Answering Audit Queries

Audit Queries		
No. of Audit Queries received	No. of Audit Queries answered	No. of Audit Queries pending
21	16	05

Source ; Employee Services Directorate, Sri Lanka Customs

Table 8.5.4.3 Answering Parliamentary Questions and Series

Parliamentary Questions and Series		
No. of questions received	No. of questions answered	No. of questions pending
15	15	Nil

Source ; Employee Services Directorate, Sri Lanka Customs

- **Disciplinary Clearance**

  Almost 7,244 disciplinary clearances have been sent to HRM Directorate for the establishment duties.

- **Audit and Management Committee Meetings**

  Four AMC meetings were conducted by the MOF for the year 2025.

- **Strengthen the Employee Service Directorate**

  Speed up the process of preliminary investigation.
  It is required to ensure that the preliminary investigation are being finalized without unnecessary delays. Therefore, follow-up actions are being taken to ensure that such investigations are finalized on required time period.

8.6 DIRECTORATES DIRECTLY UNDER THE SUPERVISION OF DIRECTOR GENERAL OF CUSTOMS

8.6.1 REVENUE TASK FORCE DIRECTORATE

8.6.2 APPEALS DIRECTORATE

8.6.3 FINANCE DIRECTORATE

8.6.4 SYSTEM & PROCEDURES COMPLIANCE AUDIT DIRECTORATE

8.6.5 EXCISE (SPECIAL PROVISIONS) DIVISION

8.6.6 INTERNAL AFFAIRS UNIT

8.6.1 REVENUE TASK FORCE DIRECTORATE

8.6.1.1 Introduction

Revenue Task Force (RTF) Directorate is operating under direct supervision of Director General of Customs and acts as a strike force and keeps vigilance over all activities of the Customs Department, for promoting integrity and eliminating irregular practices & any other irregularities affecting smooth functioning of Customs operations.

RTF is headed by a Director of Customs and the other staff comprising Senior Deputy Directors of Customs, Deputy Directors of Customs, Superintendents of Customs, Deputy Superintendent of Customs, Assistant Superintendents of Customs, Inspectors of Customs, Customs Guards and the clerical staff.

RTF monitors all imports and exports to ensure that all the goods have been cleared on payment of all levies due, and in conformity with all other rules and regulations, and empowered to intercept and re-examine or seize for investigations any goods imported, or to be exported, including personal baggage, mail & courier parcels. Further RTF will carry out surprise checks at Airports, Air Cargo, Courier Parcel Warehouses, Unaccompanied Passenger Baggage Warehouses, Parcel Post, General cargo, BOI Cargo, Bonded Cargo, and Export Cargo etc.

Main objective of this directorate is to provide DGC with an arm of control and to be vigilant over all activities of the department. RTF performs various enforcement activities upon intelligence gathered by the staff and also on information received from the public.

RTF also maintains vigilance over the clearance of goods in the Long Room, warehouses, air cargo, parcel post, courier services and other special procedures for clearance of goods.

8.6.1.2 Main functions

- Promoting integrity and eliminating irregular practices within the department.
- Responding promptly in case of complaints and allegations.
- Assisting the DGC to manage crisis situations by mobilizing resources.
- Intercept and re-examine any goods imported or exported and verification of the correctness of the procedures followed.
- Intercept or search passengers and passenger baggage at airport or UPB warehouses.
- Maintain vigilance over the clearance of goods in the parcel post, courier services and other special procedures for clearance of goods.

Table 8.6.1.1 Recoveries of 2025

(Rs.)

2025	Branch	Forfeiture/ Mitigated Forfeiture	Penalty/ Mitigated Penalty/ Mitigated Further Forfeiture	AE (Long Room)	Duties & Other Levies on Baggage	Sales Proceeds	SR and other Charges	Total	AE (Valuation)	Value of Forfeited Goods
January	**Main Office**	68,757,992.00	15,586,987.00	8,261,277.00	1,863,364.00	2,636,748.30	-	**97,106,368.30**	4,457,754.00	45,194,058.00
208,445,283.30	**Operations**	37,530,493.00	74,180.00	-	4,256,279.00	-	-	**41,860,952.00**	-	9,663,829.00
	Mobile	60,066,189.00	8,009,425.00	110,962.00	1,291,387.00	-	-	**69,477,963.00**	6,050,936.00	8,937,670.00
February	**Main Office**	58,224,639.00	16,837,900.00	2,657,947.00	3,206,308.00	30,121,618.14	-	**111,048,412.14**	11,977,434.00	1,007,048.00
232,580,300.24	**Operations**	29,543,207.00	950,000.00	446,223.00	64,159.00	9,836,716.35	-	**40,840,305.35**	2,614,777.00	3,943,007.00
	Mobile	47,882,268.00	15,068,870.00	218,735.00	10,863,003.75	6,658,706.00	-	**80,691,582.75**	5,370,207.00	26,276,003.10
March	**Main Office**	126,916,651.00	11,039,548.00	5,468,093.00	4,001,394.00	13,340,089.40	-	**160,765,775.40**	9,984,888.00	18,208,848.75
455,566,575.12	**Operations**	127,228,537.00	6,572,950.00	2,535,718.00	834,333.00	13,572,301.72	-	**150,743,839.72**	5,841,974.00	8,358,382.00
	Mobile	126,295,472.00	14,005,345.00	1,243,818.00	2,512,325.00	-	-	**144,056,960.00**	5,095,700.00	158,237,068.88
April	**Main Office**	105,113,809.00	13,026,200.00	3,434,152.00	-	6,891,139.03	-	**128,465,300.03**	3,949,164.00	22,397,248.00
345,626,375.98	**Operations**	96,307,701.00	6,675,000.00	2,627,020.00	1,763,045.00	8,664,871.95	-	**116,037,637.95**	10,575,086.00	18,994,896.00
	Mobile	76,598,535.00	4,454,800.00	1,021,289.00	78,614.00	18,970,200.00	-	**101,123,438.00**	5,652,187.00	33,937,003.02

Cont.. (Rs.)

2025	Branch	Forfeiture/ Mitigated Forfeiture	Penalty/ Mitigated Penalty/ Mitigated Further Forfeiture	AE (Long Room)	Duties & Other Levies on Baggage	Sales Proceeds	SR and other Charges	Total	AE (Valuation)	Value of Forfeited Goods
May **296,611,437.89**	**Main Office**	85,632,833.68	11,862,357.00	1,326,798.00	2,389,098.00	11,579,949.21	-	**112,791,035.89**	6,231,202.00	7,510,441.00
	Operations	56,565,832.00	3,761,680.00	2,538,532.00	611,390.00	-	-	**63,477,434.00**	4,556,207.00	54,874,490.00
	Mobile	90,527,000.00	12,365,875.00	793,026.00	4,371,560.00	12,285,507.00	-	**120,342,968.00**	6,078,444.00	18,599,407.20
June **371,556,052.68**	**Main Office**	90,816,333.33	9,550,000.00	4,499,414.00	-	2,486,504.59	-	**107,352,251.92**	13,421,524.00	6,753,668.00
	Operations	96,810,997.00	10,450,000.00	2,229,928.00	633,819.00	10,594,507.76	-	**120,719,251.76**	11,014,584.00	56,145,834.00
	Mobile	93,392,185.00	15,635,000.00	2,517,569.00	511,234.00	31,428,561.00	-	**143,484,549.00**	8,880,815.00	26,245,049.00
July **385,994,687.33**	**Main Office**	109,353,822.00	11,577,278.00	1,206,464.00	1,355,005.00	7,416,989.03	6,150.00	**130,915,708.03**	7,070,501.00	438,492,844.36
	Operations	89,188,517.00	8,050,000.00	2,549,399.00	-	8,008,472.30	-	**107,796,388.30**	10,863,463.00	9,083,702.00
	Mobile	130,780,874.00	6,620,400.00	2,238,909.00	700,490.00	6,941,918.00	-	**147,282,591.00**	9,945,044.00	15,700,190.00
August **388,609,183.45**	**Main Office**	121,840,000.00	10,301,350.00	2,476,427.00	1,943,175.00	5,216,338.45	1,533,950.00	**143,311,240.45**	12,309,093.00	7,319,440.49
	Operations	116,695,010.00	8,450,000.00	9,856,636.00	-	2,317,637.75	8,600.00	**137,327,883.75**	15,049,299.00	15,952,676.51
	Mobile	80,686,009.00	11,413,915.00	2,143,580.00	3,657,255.25	9,431,150.00	638,150.00	**107,970,059.25**	12,986,548.00	8,946,877.00
September **505,495,532.00**	**Main Office**	148,336,000.00	15,394,649.00	4,451,683.00	1,064,995.00	81,592.00	99,300.00	**169,428,219.00**	12,230,647.00	2,400,755.33
	Operations	116,067,357.00	22,343,090.00	3,406,164.00	2,266,484.00	-	430,419.00	**144,513,514.00**	22,679,421.00	68,771,335.00
	Mobile	157,360,077.00	19,187,866.00	4,493,893.00	4,162,106.00	5,979,307.00	370,550.00	**191,553,799.00**	15,379,584.00	16,751,790.00

Cont.. (Rs.)

2025	Branch	Forfeiture/ Mitigated Forfeiture	Penalty/ Mitigated Penalty/ Mitigated Further Forfeiture	AE (Long Room)	Duties & Other Levies on Baggage	Sales Proceeds	SR and other Charges	Total	AE (Valuation)	Value of Forfeited Goods
October	**Main Office**	117,602,481.00	27,088,090.00	5,682,389.00	5,059,210.00	-	60,800.00	**155,492,970.00**	16,669,388.00	12,591,144.24
451,748,420.50	**Operations**	159,633,856.00	12,559,780.00	2,329,031.00	1,173,082.00	-	358,503.50	**176,054,252.50**	11,951,444.00	6,505,010.00
	Mobile	104,889,008.00	9,166,725.00	2,774,164.00	400,954.00	2,922,847.00	47,500.00	**120,201,198.00**	14,382,053.00	48,570,253.00
November	**Main Office**	82,571,638.00	16,745,917.00	1,379,646.00	5,087,599.00	1,115,937.00	196,250.00	**107,096,987.00**	8,698,249.00	2,461,968.00
347,376,941.80	**Operations**	122,946,203.00	13,130,000.00	1,119,908.00	99,714.00	633,390.80	406,400.00	**138,335,615.80**	22,157,252.00	21,450,961.00
	Mobile	90,200,000.00	8,669,000.00	2,130,878.00	537,211.00	-	407,250.00	**101,944,339.00**	7,940,131.00	146,350,248.00
December	**Main Office**	192,867,000.00	17,981,835.70	4,726,564.00	638,246.00	16,417,100.00	412,375.00	**233,043,120.70**	19,528,476.00	10,968,037.79
467,042,041.70	**Operations**	101,858,681.00	8,363,000.00	5,495,575.00	587.00	7,361,320.00	48,100.00	**123,127,263.00**	18,134,283.00	9,196,484.00
	Mobile	99,345,000.00	6,260,000.00	3,511,066.00	582,952.00	716,490.00	456,150.00	**110,871,658.00**	16,679,058.00	844,208.00
Total		**3,616,432,207.01**	**409,229,012.70**	**103,902,877.00**	**67,980,378.00**	**253,627,909.78**	**5,480,447.50**	**4,456,652,831.99**	**376,406,817.00**	**1,367,641,875.67**
Total Recoveries (Rs.)		**4,456,652,831.99**								

Source : Revenue Task Force Directorate, Sri Lanka Customs

8.6.2 APPEALS DIRECTORATE

8.6.2.1 Introduction

The Appeals Directorate within Sri Lanka Customs has been established as a testament to the steadfast adherence to internationally recognized trade practices outlined in the Revised Kyoto Convention (RKC) of the World Customs Organization (WCO) and the Trade Facilitation Agreement (TFA) of the World Trade Organization (WTO). Operating directly under the purview of the Director General of Customs, the directorate serves a pivotal role in trade facilitation.

The principal objective of the Appeals Directorate is to streamline trade processes by meticulously reviewing written appeals addressed to the Director General of Customs. Following a thorough examination of facts, the directorate provides informed recommendations and executes necessary follow-up actions.

Recognizing the importance of establishing an efficient appeal mechanism for review and corrective actions, the Appeals Committee has been instituted. While the Director of Customs (Appeals) holds a membership position by virtue of their designation, other committee members provide consistent support by attending meetings regularly.

Appeals received by the Director of Customs (Appeals) undergo rigorous scrutiny to ensure their validity and relevance. Cases requiring additional information are promptly directed to the relevant Directorates to procure comprehensive reports and further details.

Only upon receipt of these essential details can the Director of Customs (Appeals) progress appeals to the Appeals Committee for thorough consideration and potential relief.

It is noteworthy that the volume of appeals forwarded to the Appeals Committee annually directly correlates with the number of appeals referred to the Appeals Directorate by the Director General of Customs.

8.6.2.2 Performance

Table 8.6.2.1 : No. of Appeals received

	As of 01.01.2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
No. of appeals received	-	7	7	7	12	18	13	11	04	09	11	02	06	**107**
No. of appeals finalized	-	14	10	08	02	12	08	04	11	11	13	01	12	**106**
No. of appeals pending	75	68	65	64	74	80	85	92	85	83	81	82	76	**76**

Source : Appeals Directorate, Sri Lanka Customs

Table 8.6.2.2 : No. of Appeal Committee Meetings held

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
No. of working Thursdays	5	4	3	4	4	4	4	4	4	5	4	2
No. of meetings held	5	3	4	1	3	3	3	3	3	4	3	3
Adherence rate	100%	75%	133.3%	25%	75%	75%	75%	75%	75%	80%	75%	150%

Source : Appeals Directorate, Sri Lanka Customs

Table 8.6.2.3 : Pending appeal files

Reason for Pending	No. of Appeals Pending
Reports to be submitted by Directorate	70
Reports to be submitted by appellant	-
Reports to be submitted by other customs technical committees or Courts	06
Appeals to be reviewed by the committee	-
Total pending appeals	**76**

Source : Appeals Directorate, Sri Lanka Customs

8.6.3 FINANCE DIRECTORATE

8.6.3.1 Role of the Financial Directorate

The Finance Directorate of Sri Lanka Customs plays a pivotal role in ensuring sound financial management, strengthening accountability, and promoting the efficient utilization of public resources/funds within the Department. Its functions are fundamental to supporting operational effectiveness while ensuring compliance with Finance Regulations and policies.

This Directorate is responsible for maintaining a sound financial management system that facilitates the proper collection, recording, and reporting of government revenue. In addition, it provides comprehensive financial management support to all operational units of Sri Lanka Customs, thereby ensuring sensible financial oversight and maintaining high standards of accountability.

As one of the leading revenue-generating institutions of the Government, Sri Lanka Customs contributes around 50 percent of the total tax revenue. In this context, the Finance Directorate plays a critical role in safeguarding revenue integrity and ensuring that financial operations effectively support the achievement of the Department's strategic objectives.

8.6.3.2 The Finance Directorate is responsible for the following key areas in respect of financial operations to support the achievement of the Department's objectives.

a. Preparation of annual budget estimates for expenditure and revenue.

b. Collection, recording, and reporting of tax and non-tax revenue.

c. Management of expenditure within approved budget limits and taking necessary action to obtain additional provisions where required.

d. Cash management and supervision of bank accounts.

e. Furnishing financial information to the Treasury Operations Department, Fiscal Policy Department, the Auditor General, and other relevant stakeholders within prescribed timelines.

f. Administration of various funds and accounts, including:
   i. Customs Deposit Accounts;
   ii. Customs Reward Fund;
   iii. Customs Overtime, Cargo Examination, and Information and Communication Fees Fund;
   iv. Customs Officers' Compensation and Management Fund;
   v. Seized and Forfeited Goods Authorized Advance Account;
   vi. Public Officers' Advance "B" Account.

g. Preparation and submission of annual financial statements for accounts in accordance with the Annual Appropriation Act and the National Audit Act.

h. Providing responses, explanations, and observations on audit queries and reports raised by the Auditor General and the Director of Internal Audit.

i. Activities related to Advance Personal Income Tax (APIT).

j. Administration of Shroff functions.

8.6.3.3 Major Functions

The Finance Directorate functions under the purview of the Chief Financial Officer (CFO), who is a Special Grade Officer of the Sri Lanka Accountants Service. The CFO is entrusted with the responsibility for the strategic financial management of the Department, while the Director of Finance is responsible for the supervision, coordination, and administration of the Department's financial management functions.

To support these responsibilities, four Deputy Directors and one Administrative Officer are assigned to assist in carrying out the Directorate's functions. In addition, a supporting staff comprising Development Officers, Management Services Officers, and Office Assistants, which totaling 114 officers are attached to the Finance Directorate.

To ensure the effective functioning of the Directorate, it is organized into the following sub-divisions:

- Revenue Division
- Payments and Tax Division
- Salaries and Overtime Division
- Fund Management Unit
- Miscellaneous Division
- Shroff Division

8.6.3.4 Revenue Division

The Revenue Division of Sri Lanka Customs functions under the direct supervision of the Deputy Director (Revenue) and plays a central role in ensuring the efficient and secure collection and recording of government revenue. The Division is responsible for maintaining proper accounting records, reporting the revenue and facilitating the timely transfer of funds to the Government, thereby supporting fiscal stability and public finance management.

The Division carries out its revenue collection responsibilities through a network of 48 collection centers established across Customs operational locations. These collection activities are supported by the operation of 19 sub-collection bank accounts, which are linked to 02 main revenue collection accounts maintained at the Taprobane Branch of the Bank of Ceylon and the Duke Street Branch of People's Bank.

A key function of the Revenue Division is to ensure that all collections are accurately recorded and promptly remitted. Accordingly, revenue collected by Sri Lanka Customs is transferred in daily basis to the account of the Deputy Secretary to the Treasury. This timely remittance mechanism enables the Treasury to meet the financial commitments of the Government without delay and strengthens cash flow management at the national level.

The Division also contributes to enhancing transparency, minimizing revenue leakages, and ensuring compliance with financial regulations and internal control procedures.

8.6.3.4.1 Major Functions of the Revenue Division

- **Preparation of Annual Revenue Estimates**
  Preparation of annual revenue forecasts in line with national budgetary targets and fiscal policy directives.
- **Revenue Collection Monitoring and Reconciliation**
  Collection and verification of daily cash sheets from 48 revenue collection points island-wide and reconciliation of such collections with relevant bank statements to ensure accuracy and completeness.
- **Recovery of Revenue Arrears**
  Follow-up and recovery of outstanding revenue arrears due from State agencies and other institutions.
- **Revenue Reporting to the Treasury and Other Relevant Authorities**
  Submission of daily and monthly revenue performance reports, including progress against assigned revenue targets, to the Department of Treasury Operations, Department of Fiscal Policy and other relevant authorities.

- **Submission of CIGAS Reports**
  Preparation and submission of monthly CIGAS summaries on revenue collection to the Department of State Accounts.

- **Preparation of Revenue Accounts**
  Assisting in the preparation of the Revenue Account, forming part of the Department's Annual Financial Statements, and facilitating its submission to the Auditor General.

- **Transfer of VAT Refund Fund**
  Accounting for and transferring a portion of monthly Value Added Tax (VAT) revenue collections to VAT Refund Fund of the Department of Inland Revenue maintained at the Central Bank of Sri Lanka, in accordance with prevailing regulations.

- **Processing of Revenue Refunds**
  Processing and facilitation of revenue refunds under the following categories:

    - Submission of refund cases to the General Treasury for approval in terms of Sections 18 and 22 of the Customs Ordinance.
    - Processing refund applications relating to overpayments and excess payments in accordance with Financial Regulation 118.
    - Processing refunds relating to duplicate electronic payments in compliance with Public Finance Circular No. 1/2020.

Table 8.6.3.1 Comparison of Actual Revenue Collected and Annual Estimate - (Rs. Mn)

Revenue Code	Description	2024		2025	
		Budget	Actual	Budget	Actual
1001.01.00	Import Duty	175,000	111,147	240,000	275,894
1001.02.00	Export Duty	35	27	32	18
1001.03.00	IECD License Fee	-	-	-	42
1001.04.00	Ports & Airports Dev. Levy	175,000	170,014	177,000	180,853
1001.05.01	Import Cess Levy	58,000	79,133	87,700	88,728
1001.05.02	Export Cess Levy	2,000	1,995	2,300	1,644
1001.08.00	Special Commodity Levy	95,000	115,199	145,000	164,599
1002.05.01	Excise Duty- Cigarettes	143,000	117,145	100,000	101,173
1002.05.03	Petrol and Diesel	135,000	200,200	180,000	240,575
1002.05.04	Motor Vehicle	30,000	58,562	396,000	471,751
1002.05.99	Others	5,000	8,039	12,000	12,120
2003.07.10	Vehicle Entitlement Levy	165	240	1,400	2,260
2003.02.17	Sales of Garment	-	121	-	103
2003.03.01	Fine & forfeited	-	8,024	-	5,415
	Total Custom Revenue	**818,200**	**869,846**	**1,341,432**	**1,545,175**
2004.04.02	Economic Service Charge Value	-	201	-	-
1002.12.03	National Building Tax	-	8	-	407
1002.01.04	Value added Tax on Imports	660,000	597,493	820,000	891,390
1002.16.00	Social Security Contribution Levy	55,000	64,392	70,000	72,614
1003.01.00	Luxury Vehicle Tax	-	2,772	-	52,048
2003.02.99	Sundries	-	297	-	383
2003.99.00	Other Receipts	-	122	-	129
	Total Other Revenue	**715,000**	**665,285**	**890,000**	**1,016,971**
	Total Revenue	**1,533,200**	**1,535,131**	**2,231,432**	**2,562,146**

Source : Finance Directorate, Sri Lanka Customs

8.6.3.5 Payment and Tax Division

The Payments Division, functioning under the direct supervision of the Deputy Director (Payments), is responsible for executing all payments in accordance with the financial provisions approved in the Annual Budget Estimates by Parliament.
In addition to payments made under the Consolidated Fund provisions, the Division also act on behalf of payments relating to various funds and advance accounts operated by Sri Lanka Customs, including: Customs Officers' Compensation and Management Fund, Customs Reward Fund, OT Fund, Seized and Forfeited Goods Advance Account and Public Officers' Advance Account.
The Division operates and manages payments through the Computerized Integrated Government Accounting System (CIGAS) and Integrated Treasury Management Information System (ITMIS).

8.6.3.5.1 Major Functions of the Payments Division

- **Budget Management**
  Providing inputs for the preparation of the Annual Budget, uploading budget estimates to the ITMIS system, and taking necessary action to obtain additional allocations when required.
- **Expenditure Recording and Reporting**
  Maintenance of accurate expenditure records and preparation of periodic financial reports after bearing expenditures as per the stipulated regulations.
- **Public Officers' Advance "B" Account Management**
  Determination and monitoring of expenditure limits relating to the Public Officers' Advance "B" Account.
- **Bank Account Administration**
  Administration and maintenance of the Department's two official bank accounts in compliance with financial regulations.
- **Expenditure Control**
  Monitoring and controlling annual expenditure within the approved budgetary allocation (Rs. 6.3 billion).
- **Payment Processing and Certification**
  Certification and execution of payments relating to salaries, goods, works, and services in accordance with established financial procedures.
- **Submission of Monthly Expenditure Reports**
  Submission of monthly expenditure statements to the General Treasury through CIGAS.
- **Preparation of Annual Financial Statements**
  Preparation and submission of Annual Financial Statements, including the Public Officers' Advance "B" Account, to the National Audit Office and General Treasury.
- **Payroll Administration**
  Timely payment of personnel emoluments to approximately 2,300 employees, including salaries and overtime and payment of rewards, panel payments, pool payments, incentives, and travelling allowances through the SLIP system.

Payments made during years 2024 and 2025 as compared with that of the respective Budgets are as follows (Table 8.6.3.2);

Table 8.6.3.2 : Expenditure Management

Expenditure Management (Rs. Mn)						
Description	**2024**			**2025**		
	Budgeted	**Actual**	**Used %**	**Budgeted**	**Actual**	**Used %**
Recurrent	3,878	3,684	95%	4,719	4,138	88%
Capital	594	459	77%	1,830	342	19%
Public Officers' Advance B Account	55	32	58%	55	55	100%
Total	**4,527**	**4,175**	**92%**	**6,604**	**4,535**	**69%**

Source : Finance Directorate, Sri Lanka Customs

8.6.3.6. Tax Branch

The Finance Directorate is responsible for the administration of Advance Personal Income Tax (APIT) relating to employees of the Department and the management of the APIT database.
Employees of Sri Lanka Customs are considered significant taxpayers within the public service sector, as they receive several financial benefits in addition to their regular salaries, including overtime payments, incentives, rewards, panel payments, and pool payments. Accordingly, the Tax Division computes APIT liabilities for each employee based on total taxable income and ensures the timely recovery and remittance of such taxes to the Department of Inland Revenue (IRD) in accordance with the Inland Revenue Act and related regulations.

8.6.3.6.1 Functions of the Tax Branch

1. **Computation of APIT**
   Computation of Advance Personal Income Tax (APIT) on salaries and other payments made to officers of the Department, including rewards, pool payments, and panel payments, on a monthly basis.
2. **Recovery and Remittance of APIT**
   Recovery of APIT from employees and timely remittance of such tax collections to the Department of Inland Revenue (IRD).
3. **Maintenance of APIT Database**
   Maintenance and regular updating of the APIT database relating to employees of the Department.
4. **Issuance of Tax Reports**
   Issuance of tax report (Form T.10) to the respective officers for income tax purposes and submit the annual tax return to the Department of Inland Revenue.

Details of APIT tax as follows;

Table 8.6.3.3 APIT Tax

Tax Year	No. of Employees	APIT Tax Recovered (Rs. Mn)
01.04.2024 – 31.03.2025	3,312	1,938
01.04.2025 – 31.03.2026	3,384	2,265

Source : Finance Directorate, Sri Lanka Customs

8.6.3.7 Salaries and Overtime Division

The Salaries and Overtime Division, functioning under the direct supervision of the Deputy Director (Salaries and Overtime), is responsible for the payment of salaries and overtime allowances to approximately 2,300 employees of the Department.

In accordance with the provisions of Extraordinary Gazette No. 1520/17 dated 26.10.2007, the Division is also responsible for recovering and accounting for overtime charges from importers, exporters, and other parties who obtain the services of Customs officers outside normal office hours. These charges are levied in order to compensate officers who perform duties beyond regular working hours.

The amounts so recovered are credited to the Customs Overtime Fund, Cargo Examination Fee Fund, and the Information and Communication Technology (ICT) Fund maintained by the Department. Payments from these funds are made in accordance with the approved payment schemes and relevant financial regulations. The Division also ensures proper accounting, monitoring, and reporting of these funds.

8.6.3.7.1 Major functions of Salaries and Overtime Division

- **Payment of Salaries**
  Processing and payment of monthly salaries for approximately 2,300 employees of the Department in a timely and accurate manner.
- **Issuing Salary / Income Report**
- Issuing salary and income verification reports for officers of the Department upon request for official purposes such as bank loans, tax declarations, and other administrative requirements.
- **Preparation of Fund Budgets**
  Preparation of annual budget estimates for the Customs Overtime Fund, Cargo Examination Fee Fund, and the Information and Communication Technology (ICT) Fund.
- **Estimation and Collection of Overtime Revenue**
  Estimation and collection of overtime charges from relevant parties including shipping agents, airlines, warehouse operators, and other stakeholders who request Customs services outside normal working hours.
- **Payment of Overtime**
  Processing and payment of overtime to officers who perform duties beyond normal office hours.
- **Preparation of Final Accounts**
  Preparation of final accounts relating to the Customs Overtime Fund, Cargo Examination Fee Fund, and the Information and Communication Technology (ICT) Fund.

Accordingly, the overall financial performances of Customs Overtime, Cargo Examination and Information and Communication Technology Fund for the last two years are tabulated in table 8.6.3.4

Table 8.6.3.4 : Customs Overtime, Cargo Examination and Information and Communication Technology Fund

Description	Customs Overtime, Cargo Examination and Information & Communication Technology Funds (Rs. Mn)					
	OT Fund		OE Fund		ICT Fund	
	2024	2025	2024	2025	2024	2025
Opening balance	1,652	1,514	334	410	7	5
Receipts	908	1,118	307	373	15	16
Contribution to the Government	(89)	(110)	(116)	(86)	(3)	(4)
Payments	(957)	(1,426)	(116)	(92)	(14)	(13)
Closing balance	**1,514**	**1,096**	**410**	**606**	**5**	**4**

Source : Finance Directorate, Sri Lanka Customs

Details of paying salaries are as follows;

Table 8.6.3.5 : Paying Salaries

Year	No. of Employees	Gross Salary Paid (Rs. Mn)
2024	2,265	1,875
2025	2,279	2,244

Source : Finance Directorate, Sri Lanka Customs

8.6.3.8 Fund Management Division

The Fund Management Division, functioning under the direct supervision of the Deputy Director (Fund Management), is responsible for the receipt, recording, and accounting of all funds received in relation to various deposit accounts maintained by the Department. These receipts mainly include penalties, proceeds from the sale of seized and forfeited goods, and other miscellaneous deposits.
Penalties and sale proceeds are initially credited to the main Temporary Retention Deposit Account. Upon completion of the inquiry and appeal processes, such receipts are transferred to the relevant funds including the Customs Reward Fund, Customs Officers' Compensation and Management Fund, and other Pool Funds in accordance with the schemes approved under Section 153 of the Customs Ordinance.

8.6.3.8.1 Major Functions of Fund Management Division

- **Budget Preparation**
  Preparation of annual budgets for the Customs Reward Fund and the Customs Officers' Compensation and Management Fund and obtaining the approval of the Hon. Minister of Finance.
- **Advance Account Management**
  Determination and monitoring of expenditure limits relating to Authorized Advance Accounts, including the Seized and Forfeited Goods Advance Account (ARABA).
- **Maintenance of Deposit Ledgers**
  Maintaining deposit ledgers for Temporary Retention Deposit Accounts relating to statutory payments, tender deposits, and other miscellaneous deposits, and recording all receipts received through banks and shroff counters.
- **Daily Cash Reporting**
  Preparation and submission of daily cash sheets relating to shroff counters for accounting and reporting purposes.
- **Distribution of Fund Receipts**
  Transfer of receipts from the Temporary Retention Deposit Account to the Customs Reward Fund, Compensation Fund, Consolidated Fund, and other relevant funds through transfer orders at the time of processing reward payments.
- **Verification of Sales and Penalties**
  Verification of sales and penalties recorded when processing reward payment files.
- **Processing Payments for officers**
  Preparation of requisitions for payments relating to panel duties, pool duties, and examination fees payable to employees.
- **Preparation of Final Accounts**
  Preparation of final accounts and annual reconciliation statements for the Customs Reward Fund, Customs Officers' Compensation and Management Fund, Temporary Retention Deposit Accounts, and the Seized and Forfeited Goods Advance Account (ARABA).

Accordingly, the following financial statements are prepared in accordance with Public Sector Accounting Standards and submitted to the National Audit Office for audit.

Table 8.6.3.6 Custom Officers' Reward Fund / Custom Officers' Management and Compensation Fund

Description	Customs Reward Fund (Rs. Mn)		Custom Officers' Managements & Compensation Fund (Rs. Mn)	
	2024	2025	2024	2025
Income	8,976	8,631	3,414	3,459
Expenditure	(8,507)	(8,237)	(67)	(63)
Surplus/Excess	469	394	3,347	3,397
Fixed Assets	-	-	5	2.33
Fund Balance	2,313	2,707	15,837	19,237

Source : Finance Directorate, Sri Lanka Customs

8.6.3.8.2 Seized & Forfeited Goods Advance Account

Further to the above funds, an advance account titled the Seized and Forfeited Goods Advance Account (ARABA) is maintained by this Division to meet expenses incurred in the disposal of goods and articles that have been illegally imported or exported and subsequently seized and forfeited by Customs.
Expenses incurred for storage, handling, transportation, and disposal of such goods are initially met through this advance account and are subsequently recovered from the sale proceeds of the respective forfeited goods.

The financial details of the Seized and Forfeited Goods Advance Account for the last two years are as follows:

Table 8.6.3.7 : Seized and Forfeited Goods Advance Account for the Last Two Years

Description	2024 (Rs. Mn)			2025 (Rs. Mn)		
	Expenditure	Receipts	Balance	Expenditure	Receipts	Balance
Limits	16	05	70	20	1.5	80
Actual	11	14	28	7	1.6	34

Source : Finance Directorate, Sri Lanka Customs

In addition to the above funds and advance accounts, the following deposit accounts (Table 8.6.3.8) are also maintained under this Division.

Table 8.6.3.8 : Details of Deposit Accounts

Description	Name of the Deposit Account				(Rs. Mn)	
	Tender		Temporary retention on statutory payments		Withholding of deposits for goods brought by passengers	
	2024	2025	2024	2025	2024	2025
Opening Balance	74	106	16,250	17,756	1	0.4
Receipts during the year	669	164	46,033	51,168	11	12.7
	743	**271**	**62,283**	**68,925**	**12**	**13.1**
Payments during the year	(637)	(191)	(44,527)	(46,504)	(11)	(12.9)
Closing Balance	**106**	**80**	**17,756**	**22,420**	**0.4**	**0.2**

Source : Finance Directorate, Sri Lanka Customs

8.6.3.9 Miscellaneous Division

Major Functions Miscellaneous Division are as follows;

- **Administrative Support**
  Providing general administrative and operational support to the Finance Division.
- **Personnel Administration**
  Supervision of staff attendance, leave administration, and management of office stores.
- **Issuing Income Reports**
  Issuing income verification reports for officers of the Department for official purposes.
- **Mail Administration**
  Handling and administration of official correspondence and mail relating to the Finance Division.
- **File Registration**
  Handling file registration activities in relating to the Reward, Pool and Panel Payments.

8.6.3.10 Shroff Division

The Shroff Division is headed by an Administrative Officer under the supervision of the Deputy Director (Revenue), responsible for handling cash transactions and issuing official receipts.
There are 15 Shroff counters operating across the country, including at major locations such as Colombo Port, Head Office, Katunayake Airport, Mattala Airport, Hambantota, and Pallali Airport. Out of these, 10 counters operate on a **24-hour, 7-day basis** in order to facilitate uninterrupted revenue collection and provide continuous services to importers, exporters, and other stakeholders.

8.6.4 SYSTEM & PROCEDURES COMPLIANCE AUDIT DIRECTORATE

8.6.4.1 Introduction

System and Procedure Compliance Audit Directorate is functioning directly under the Director General of Customs. It is headed by a class I Accountant of the Sri Lanka Accountant's Service. The expectations of creating this new Directorate were to assist the operational management in systematic improvement to prevent recurrence of irregularities and lapses in integrity and maintain and improve internal controls in accordance with risks involved.

The scope is to conduct audits assessing the effectiveness and economy of resource initialization in all core processes and supporting processes which including in all divisions throughout the Department.

8.6.4.2 Major Functions

- Effectively manage the internal audit activity to ensure it adds value to the organization by promoting audit service wherever possible.
- Evaluate the adequacy and effectiveness of controls encompassing the organization governance, operations andinformation system including;
  - Reliability and integrity of financial & operational information
  - Effectiveness &efficiency of operations
  - Safeguarding of Assets
  - Compliance with laws, regulation and contracts
- Establish audit plans based on risk assessment to improve management of risk, and improve the organization operations.
- Reporting significant risk exposures and control issues and other matters needed or requested by the senior management.
- Review operations & programs to ascertain the extent to which results are consistent with established goals and objectives to determine whether operations and programmers are being implemented or performed as intended.
- Assess and make appropriate recommendations for improving the governance process in its accomplishment of thefollowing objectives.
  - Promoting appropriate ethics and values within the organization.
  - Ensuring effective organizational performance management and accountability.

Table 8.6.4.1 : Compliance Report of this Directorate

No	Applicable requirement	Compliance status (complied / Not complied)	Brief explanation for Non compliance	Corrective action proposed to avoid to Non – Compliance in future
2	Maintenance of books and registers (FR445)			
2.4	Register of Internal Audit reports has been maintained and update	Complied		
4	Preparation of Annual Plans			
4.3	The annual Internal Audit plan has been prepared	Complied		
6	Internal Audit			
6.1	The original Audit Plan has been prepared at the beginning of the year after consulting the Auditor General in times of Financial Regulation 134(2) DMA/1-2025	Complied as per the financial regulation 134(2) and DMA/1-2025 internal audit plan has been prepared after consulting the Auditor General.		

No	Applicable requirement	Compliance status (complied / Not complied)		Brief explanation for Non compliance	Corrective action proposed to avoid to Non – Compliance in future
6.2	All the Internal Audit Reports have been replied within a month	Replied have been received (with in a month)	Answers have been received (more than a month)	Due to the busyness of routine operation activities	Issue many reminders to get reply immediately and discuss in the Audit and Management Committee.
		30	21		
6.3	Copies of the Internal Audit Reports have been submitted to the Management Audit Department in terms of Sub-section 40 (4) of the National Audit Act No.19 of 2018	yes			
6.4	All the copies of Internal Audit Reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	yes			
7	Audit & Management Committee				
7.1	Minimum 04 meeting s of the Audit and Management Committee has been held during the year as per the DMA circular 1-2025	yes			

Source : System and Procedures Compliance Directorate, Sri Lanka Customs

8.6.5 EXCISE (SPECIAL PROVISIONS) DIVISION

8.6.5.1 Introduction

Excise (Special Provisions) Act, no: 13 of 1989 amended by Act, no: 40 of 1990 and Act, no: 08 of 1994 is the legal source of the implementation of the Excise (Special Provisions) policies of the government of Sri Lanka.

Excise (Special Provisions) Division, which is operating under the Department of Sri Lanka Customs, comes under the Ministry of Finance, performs an important national role as the government agency mandated with the responsibility of enforcement of the provisions of the Excise (Special Provisions) Act and regulations made there under for the wellbeing of the nation.

8.6.5.2 Major Functions

1. Collection of revenue accurately through supervision and control of cigarettes and other manufacturing institutions.
2. Acting as the law enforcement authority in respect of the Excise (Special Provisions) Act, and all thereby collection of Excise Duty from imported and locally manufactured excisable articles.
3. Engage in activities pertaining to the imposition of Excise Duty.

8.6.5.3 Objectives

The objectives of the Excise (Special Provisions) Division can be broadly identified as follows: -

A. Implementation of the Excise (Special Provisions) Act, No. 13 of 1989.
B. The collection and protection of revenue from article come under the Excise such as Petroleum, Cigarettes, Soft drinks, Race publications, locally assembled vehicles, Fatty Acid, Fruit Drinks and other excisable articles.

8.6.5.4 System and Procedures

From the inception of the division, Gazette Notification which included series of the regulation and orders made under the Act, have been issued from time to time. The structure of Excise Duty was also implemented according to above regulations and orders.

8.6.5.5 Major changes during the year 2025

Excise duty for Cigarettes / Soft Drinks

i. Extraordinary Gazette Notifications No:2418/43 of 10.01.2025 amended the order by same (amended rates of HS Codes during the year 2025 by above mention Gazette Notification as fallows)

Gazette Notification No	Date	Effective date	HS Code	Excisable Articles
2418/43	10.01.2025	11.01.2025	2106.90.32	Post Mix (Compound Beverages) Rs: 72/- per litre
			2201.10.90	Rs: 31/- per litre (Soda)
			2202.10	Rs: 15/- per litre or 36 Cents per gram of sugar, excluding 6 gram per 100 ml, contained in the product whichever is higher (Soft Drinks)
			2202.99.30	Rs: 15/- per litre or 36 Cents per gram of sugar, excluding 6 gram per 100 ml, contained in the product whichever is higher (Energy Drink)
			2202.99.51	36 Cents per gram of sugar, excluding 8 gram per 100 ml, contained in the product (Fruit Drinks)
			2402.20	Cigarettes

ii. (a) Registered locally Assembled Vehicle Companies - Nil
(b) Others Linked with I & S Directorate under MIB process.
(c) Attorney General's Instruction on above (b) process is pending.

Table 8.6.5.1 : The Excisable Articles and the Revenue (Local) Collected during the Year 2024

	Rs. Bn
Cigarettes	106.662
Petroleum	42.128
Motor vehicles (Locally Assembled)	.130
Soft drink	3.674
Race publication	.018
Electrical items (Local) other	-
Fruit drinks	.183
Fatty acid	-
Court revenue	-
Registration fees	.001
Grand Total	**152.796**

Source : Excise (Special Provisions) Division, Sri Lanka Customs

Table 8.6.5.2 : The Excisable Articles and the Revenue (Local) Collected during the Year 2025

	Rs. Bn
Cigarettes	110.397
Petroleum	38.252
Motor vehicles (Locally assembled)	.070
Soft drink	2.400
Race publication	.040
Electrical items (Local) other	0
Fruit drinks	.300
Fatty acid	.001
Court revenue	00
Registration fees	0
Grand Total	**151.460**

Source : Excise (Special Provisions) Division, Sri Lanka Customs

8.6.5.6 Legal activities

Steps have been taken to recover arrears and penalties, taking legal actions under the Excise (Special Provisions) Act against the manufactures who have defaulted payment of Excise duty. Details are given below.

No. of cases appeared	03
No. of cases carried forward	03
No. of cases filed during the year	01
Recovered amount during the year	-

8.6.6 INTERNAL AFFAIRS UNIT

8.6.6.1 Introduction

Internal Affairs Unit (IAU) serve as a critical unit within SLC for fostering and preserving operational and workforce integrity. IAU is responsible for ensuring compliance with SLC's internal policies and procedures and for addressing allegations of misconduct and malfeasance. In particular, IAU efforts focus on internal corruption activities in which employees may be engaged, noncriminal employee misconduct, and other mismanagement issues related to agency operations and resources.

The work performed by the IAU will help to ensure the integrity of the SLC and its operations and works to ensure that the agency and its employees are held to the highest standards of professional conduct and responsibility, thus generating trust and confidence in the organization, its leadership, and its frontline workforce.

In summery the Internal Affairs Unit functions as the oversight and integrity assurance mechanism of Sri Lanka Customs. The Unit is mandated to receive and investigate complaints, monitor disciplinary processes, prevent corruption, and strengthen institutional accountability.

8.6.6.2 Legal Scope and Fundamental Documents

The legal framework governing the operations of the Internal Affairs Unit consists of the provisions of the Customs Ordinance and any other relevant laws, as well as the Administrative and Financial Regulations applicable to public officers.

In addition, the operations of the Internal Affairs Unit are governed by the provisions of DOPL No. 1647 dated 02.02.2024, Presidential Secretariat Circular No. PS/SB/Circular/2/2025 dated 18 February 2025, the guidelines issued by the Commission to Investigate Allegations of Bribery or Corruption, and the relevant provisions of the Anti-Corruption Act, No. 9 of 2023.

8.6.6.3 Internal Affairs Committee

A committee comprising three senior officers in or above of the rank of Director of Customs has been established for actions to be taken with regard to the complaints received by IAU. The committee will directly report to DGC with recommendations on such complaints after the completion of the preliminary investigations.

8.6.6.4 Key Responsibilities

- Receiving complaints from the general public, affected parties and stakeholders
- Conducting preliminary investigations/inquiries in respect of complaints received
- Reporting to DGC on the actions to be taken in regard to the complaints received
- Conducting integrity enhancement initiatives

8.6.6.5 Complaint Receiving Channels

- Email
- Telephone
- Fax
- Mobile
- WhatsApp
- By post
- Complaint Box
- By visiting

8.6.6.6 Performance Overview

8.6.6.6.1 Complaints Summary

Table 8.6.6.1 Complaints Summary

Year	No. of complaints	No. of cases finalized	No. of ongoing investigations	No. of officers interdicted
2024	24	06	18	04
2025	36	13	23	-

Source : Internal Affairs Unit, Sri Lanka Customs

8.6.6.6.2 Publication and Implementation of Code of Ethics

The Revised Arusha Declaration of the World Customs Organization identifies the development and implementation of a Code of Conduct as a critical, mandatory requirement for establishing an effective Customs integrity program.

In line with these principles, and as part of the Government's policy on strengthening economic governance through anti-corruption measures, the Presidential Secretariat of Sri Lanka, in collaboration with the Commission to Investigate Allegations of Bribery or Corruption, initiated a national effort in 2025 to introduce a new Code of Ethics and Conduct for public officials, under the "Clean Sri Lanka" initiative and the Anti-Corruption Act, No. 9 of 2023.

Accordingly, with the guidance and direction of senior management, the Internal Affairs Unit of Sri Lanka Customs undertook the initiative to develop a new Code of Ethics and Conduct for employees of Sri Lanka Customs, aligned with national priorities and international best practices, with the objective of further strengthening integrity and professionalism within the Customs service.

The Code of Ethics and Conduct sets out the principles and standards that guide professional behavior, decision-making, and responsibilities. It reflects the commitment of Sri Lanka Customs to integrity, transparency, accountability, and respect in the discharge of its duties.

The preparation of the new Code of Ethics and Conduct of Sri Lanka Customs commenced in 2025 and was officially published on 26.01.2026, in parallel with the International Customs Day celebrations.

8.6.6.6.3 Corruption Risk Assessment (CRA)

The Internal Affairs Unit (IAU) conducted the Corruption Risk Assessment (CRA) in line with directives issued by the Presidential Secretariat and guidelines provided by CIABOC and the WCO. Technical assistance was extended by Tax and Customs Expert Dr. Bernd Schlenther with the support of UNDP, including workshops and interviews conducted across Directorates.

Subsequently, the IAU conducted a comprehensive CRA by identifying key risk areas, assessing likelihood and impact, evaluating existing mitigation measures, and proposing corrective actions. Information was collected from 28 Directorates, verified and standardized, and consolidated into a final report, which was prepared for submission to the Presidential Secretariat.

8.6.6.6.4 Awareness and Preventive Programmes

Internal Affairs Unit of Sri Lanka Customs has extended their contribution at various internal training programs covering the subject area of Anti-Corruption and Integrity Development.

Eg:

- Training programs on ethics and anti-corruption for Customs Inspectors
- Awareness programs on anti-corruption and integrity development for APO
- Awareness programs on anti-corruption and integrity development for customs house Agents
- Awareness programs on anti-corruption and integrity development for newly recruited ASCC
- Awareness for stakeholders on the mandate of the IAU at the opening ceremony of IAU

8.6.6.6.5 Preparation of Citizen Charter

The Internal Affairs Unit has received instructions and guidelines from the Presidential Secretariat regarding the preparation of the Citizen Charter of the Department.

Accordingly, necessary initiatives have been undertaken in collaboration with the Policy Planning and Research Directorate of Sri Lanka Customs to draft and implement the Citizen Charter in line with national policy directives.

8.6.6.7 Way Forward

- Introduction of a digital complaint management system
- Periodic integrity audits
- Continuous awareness and capacity-building programs
- Strengthening monitoring and evaluation mechanisms

8.6.6.8 Conclusion

During the reporting period, the Internal Affairs Unit demonstrated measurable progress in complaint handling, investigative efficiency, and preventive integrity measures. Continued institutional strengthening will further enhance accountability, transparency, and public confidence in Sri Lanka Customs.

ANNEXURE

Annexure – I

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. PUR/A/CUS/2025/FA/01 ඔබේ අංකය / உமது இல. / Your No.

දිනය / திகதி / Date 2026 ජූනි 10 දින

රේගු අධ්‍යක්ෂ ජනරාල්

ශ්‍රී ලංකා රේගුව

ශීර්ෂය 247 - ශ්‍රී ලංකා රේගුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

යටෝක්ත වාර්තාව සමග විගණිත මූල්‍ය ප්‍රකාශන මේ සමඟ එවා ඇත.

RECEIVED 25 JUN 2026 S.L. Customs P.R.& R. Division 1760

RECEIVED 25 JUN 2026 D. G. C. 644

එස්. රත්නවීර
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

පිටපත් : 01. අධ්‍යක්ෂ ජනරාල් - රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
02. ලේකම් - මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34 +94 11 2 88 72 23 ag@auditorgeneral.gov.lk www.naosl.gov.lk

මගේ අංකය எனது இல. My No. PUR/A/CUS/2025/FA/01 ඔබේ අංකය உமது இல. Your No. දිනය திகதி Date 2026 ජූනි 10 දින

RECEIVED
25 JUN 2026
S.L. Customs
P.R & R. Division

ගණන්දීමේ නිලධාරී
ශ්‍රී ලංකා රේගුව

ශීර්ෂය 247 - ශ්‍රී ලංකා රේගුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 **තත්ත්වාගණනය කළ මතය**

ශීර්ෂය **247 - ශ්‍රී ලංකා රේගුවේ** 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ (සංශෝධිත පරිදි) 11(1) වගන්තිය ප්‍රකාරව ශ්‍රී ලංකා රේගුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථාකාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, ශ්‍රී ලංකා රේගුවේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34 +94 11 2 88 72 23 ag@auditorgeneral.gov.lk www.naosl.gov.lk

1.2 **තත්ත්වාගණනය කළ මතය සඳහා පදනම**

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වාගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වී.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම්, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම් යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වාගණනය කල මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 **කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම**

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාල සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව ශ්‍රී ලංකා රේගුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව ශ්‍රී ලංකා රේගුවේ, මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 **මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම**

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායිත්වය පිළිබඳව කලින් කල

සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.5 **මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම**

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමෙදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම් නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම් මත රඳා පවතී.

ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සහ ඊට අදාල විගණන සාක්ෂි ලබාගැනීමට අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලැසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම් ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායිත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගණුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව අගයන ලදී.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගණුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 ආදායම්

රේගු දෙපාර්තමේන්තුවට අදාල හිඟ ආදායම් පිළිබඳ ප්‍රකාශනය (ඒසීඒ-1(i)) අනුව ලංකා ඛණිජ තෙල් නීතිගත සංස්ථාවෙන් සමාලෝචිත වර්ෂය අවසාන දිනට ලැබිය යුතු හෝ ගෙවිය යුතු ශේෂයක් නොමැතිවුවද, සංස්ථාවේ මූල්‍ය ප්‍රකාශන අනුව සමාලෝචිත වර්ෂය අවසානයට රේගුවට ගෙවිය යුතු මුදල රු.8,928,747,724 ක් සහ රේගුවෙන් ලැබිය යුතු මුදල රු.182,059,986 ක් වශයෙන් දක්වා තිබුණි.

1.6.2 ආදායම් නොවන ලැබීම්

පරීක්ෂණ අවසන් වූ රේගු විමර්ශනයන් 252 කට අදාළව 2025 දෙසැම්බර් 31 දිනට බාහිර පාර්ශවයන්ගෙන් ලැබිය යුතු රු.7,151,811,103 ක් සමාලෝචික වර්ෂය අවසානය වනවිට මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි.

1.6.3 පුනරාවර්තන ව්‍යයම්

(අ) ශ්‍රී ලංකා වරාය අධිකාරියේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා පිළියෙල කරන ලද මූල්‍ය ප්‍රකාශනවල විදුලි ව්‍යයම් සඳහා රු. 41,035,059 ක් සහ ආහාර පාන සැපයුම් වෙනුවෙන් රු. 4,487,076 ක් ශ්‍රී ලංකා රේගුවෙන් ලැබියයුතු ශේෂයන් ලෙස දක්වා තිබුණද, රේගු දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කර ඇති බැරකම් පිළිබඳ ප්‍රකාශනය අනුව සමාලෝචිත වර්ෂය අවසාන දිනට ශ්‍රී ලංකා වරාය අධිකාරියට ආහාර පාන සැපයුම් වෙනුවෙන් පමණක් රු.4,687,253 ක් ගෙවීමට ඇති බව දක්වා තිබුණි. ඒ අනුව, එම ශේෂයන් අතර රු.40,834,882 ක ශුද්ධ වෙනසක් නිරීක්ෂණය විය.

1.6.4 මූල්‍ය නොවන වත්කම්

(අ) ශ්‍රී ලංකා රේගුවේ මූලස්ථානය පිහිටා ඇති ශ්‍රී ලංකා වරාය අධිකාරිය සතු ඉඩමේ වටිනාකම රු.2,983,500,000 ක් ලෙස මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණද එම ඉඩම ශ්‍රී ලංකා වරාය අධිකාරියේ ගිණුම් පොත්වල ද රු. 947,500,000 ක් ලෙස දක්වා තිබුණි.

(ආ) රජයේ තක්සේරු දෙපාර්තමේන්තුව විසින් තක්සේරු කර ඇති ශ්‍රී ලංකා රේගුව සතු ඉඩම් කැබලි 5 ක සහ ගොඩනැගිල්ලක වටිනාකම් වූ පිළිවෙලින් රු.161,895,000 ක් හා රු. 9,520,000 ක් ගිණුම් ගත නොකිරීම හේතුවෙන් 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වන මූල්‍ය ප්‍රකාශනවල

මූල්‍ය නොවන වත්කම්වල වටිනාකම රු. 171,415,000 කින් අවප්‍රමාණය වී තිබුණි. එසේම ශ්‍රී ලංකා රේගුවට අයත් තවත් ඉඩම් කැබලි 06 ක් ඒවායේ ඉදිකර ඇති ගොඩනැගිලි වටිනාකම තක්සේරු කර ගිණුම්ගත කිරීමට සමාලෝචිත වර්ෂය අවසානය වන විටත් කටයුතු කර නොතිබුණි.

(ඇ) ශ්‍රී ලංකා රේගුවේ අයිතියට මෙතෙක් පවරාගෙන නොමැති සහ රේගුවේ කටයුතු සඳහා ඵලදායී ලෙස භාවිතාකර නොමැති ඉඩම් කොටස් 4ක් රු. 450,600,000 ක වටිනාකමකට මූල්‍ය නොවන වත්කම් ලෙස මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණි.

(ඈ) ශ්‍රී ලංකා රේගුවේ මූල්‍ය ප්‍රකාශයන්හි ඇතුළත් වාර්තා කිරීමේ පදනම යටතේ වූ ඡේද අංක 05 අනුව, වත්කමට අදාළ අනාගත ආර්ථික ප්‍රතිලාභ ආයතනයට ලැබෙන බවට තහවුරුවක් ඇති විට හා එම වත්කම් විශ්වාසනීයව මැනිය හැකි නම් එම වත්කම් දේපළ පිරියත උපකරණ ලෙස හඳුනාගනු ලබන බව දක්වා තිබුණි. ශ්‍රී ලංකා රේගුවට බහාලුම් පරිලෝකන යන්ත්‍රයක් මිලදී ගැනීමට 2021 ජුනි 08 දින එළඹී ගිවිසුමේ ඡේද අංක 3.1 ප්‍රකාරව දින 180 කින් පළමු වාරික තුන ගෙවීමෙන් පසුව වත්කමේ අයිතිය ශ්‍රී ලංකා රේගුවට හිමිවී තිබුණු අතර පළමු වාරිකය ගෙවීමෙන් පසු වත්කමේ ආර්ථික ප්‍රතිලාභ රේගුවට ලැබී තිබුණි. කෙසේවෙතත්, සමාලෝචිත වර්ෂය අවසානය වන විටත් වත්කමේ සම්පූර්ණ වටිනාකම වන රු.4,527,253,592.35 ක් ගිණුම් ගතකරනු වෙනුවට වර්ෂය අවසානය වන විට ගෙවා තිබූ රු. 3,157,801,585 ක් පමණක් ගිණුම්ගත කර තිබුයෙන් රු.1,369,452.007 කින් ජංගම නොවන වත්කම් අවප්‍රමාණය වී තිබුණි.

(ඉ) එවකට මුදල්, ආර්ථික ස්ථායිකරණ හා ජාතික ප්‍රතිපත්ති අමාත්‍යාංශයේ 2024 අප්‍රේල් 30 දිනැති වත්කම් කළමනාකරණ චක්‍රලේඛ අංක 2/2024 ට අනුව රාජ්‍ය ආයතන සතු වාහනවල වටිනාකම් තක්සේරු කර මූල්‍ය නොවන වත්කම් කළමනාකරණ පද්ධතියට වාර්තා කිරීමේ හා ගිණුම්ගත කිරීමේ අවශ්‍යතාවය අවධාරණය කොට තිබුණද, ශ්‍රී ලංකා රේගුවට අයත් රජයේ වාහන සම්බන්ධයෙන් එලෙස කටයුතු කර නොතිබුණි. තවද, ශ්‍රී ලංකා රේගුවේ රාජකාරී කටයුතු සඳහා භාවිතා කරන වෙනත් රාජ්‍ය ආයතන සතු වාහන 12ක් ශ්‍රී ලංකා රේගුව වෙත පවරාගෙන ඒවායේ තක්සේරු වටිනාකම්ද ගිණුම්ගත කර නොතිබුණි.

1.6.5 විගණනය සඳහා සාක්ෂි නොවීම

(අ) මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ මූල්‍ය නොවන වත්කම් යටතේ දක්වා තිබූ ඉඩම් හා ගොඩනැගිලිවලින් මුළු අගය රු. 475,000,000 ක් වන මැලේ වීදියේ, සේරම් පෙදෙසේ හා මිගමුව ප්‍රදේශයේ පිහිටි දේපළ සම්බන්ධව අයිතිය සනාථ කරන කිසිදු ලේඛනයක් හෝ වත්කම් වටිනාකම් ගිණුම්ගත කිරීමට අදාළ කිසිදු ලේඛනයක් විගණනයට ඉදිරිපත් නොවූ බැවින් මූල්‍ය ප්‍රකාශන තුළ ඇතුළත් එම ඉඩම්වල වටිනාකමේ නිවැරදිභාවය හා වත්කම්වල අයිතිය තහවුරු කරගත නොහැකි විය.

1.6.7 ලේඛන හා පොත්පත් පවත්වා නොකිබීම

ශ්‍රී ලංකා රේගුව විසින් පහත දැක්වෙන ලේඛන යවත්කාලීනව පවත්වාගෙන නොතිබුණු බව නියැදි විගණන පරීක්ෂණවලදී නිරීක්ෂණය විය.

	ලේඛන වර්ගය	අදාළ රෙගුලාසිය	නිරීක්ෂණය
(අ)	පැමිණීමේ හා පිටවීමේ ලේඛනය	ආයතන සංග්‍රහයේ XXVIII වැනි පරිවිජේදයේ 1.3 ඡේදය	නියැදි විගණනය සිදු කල අංශ රැසකම මෙම ලේඛනය යාවත්කාලීන කර නොතිබුණ අතර මාණ්ඩලික නිලධාරියෙකුගේ අධීක්ෂණයට ලක්ව නොතිබුණි.
(ආ)	වාහන සම්බන්ධයෙන් වූ ස්ථාවර වත්කම් ලේඛනය	කළමනාකරණ විගණන චක්‍රලේඛ අංක 2009(2)	යාවත්කාලීන කර නොතිබුණි.
(ඇ)	හානි පාඩු ලේඛනය	මූදල් රෙගුලාසි අංක 110	පවත්වාගෙන ගොස් නොතිබුණි.

2. වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1)(ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳ මා විසින් කර තිබුණු පහත සඳහන් නිර්දේශ ක්‍රියාත්මක කර නොතිබුණි.

ඉකුත් වර්ෂයට අදාළ වාර්තාවේ ඡේද යොමුව	ක්‍රියාත්මක කර නොතිබුණු නිර්දේශය	මෙම වාර්තාවේ ඡේද යොමුව
1.6.6	මූල්‍ය ප්‍රකාශ පිළියෙල කිරීමේදී හැකිතාක් දුරට සාධාරණ අගය ඇතුළත් කලයුතු බැවින් රේගුව සතු ඉඩම් හා ගොඩනැගිලි සියල්ල තක්සේරු කර ගිණුම්ගත කළ යුතුය.	1.6.4(ආ)

3. මූල්‍ය සමාලෝචනය

3.1 ආදායම් කළමනාකරණය

(අ) ඇස්තමේන්තු සහ තත්‍ය ආදායම් අතර විචලනය

ආදායම් සංකේත 02 කට අදාළව ඇස්තමේන්තුගත ආදායම හා තත්‍ය අදායම අතර සියයට 29 සිට සියයට 43 ක් දක්වා වූ පරාසයක ඌණ විචලනයක් ද ආදායම් සංකේත 06 අදාළව සියයට 14 සිට 1834 ක් දක්වා වූ පරාසයක අධි විචලනයක්ද නිරීක්ෂණය විය.

(ආ) ඉකුත් වර්ෂයේ ආදායම සමඟ සැසඳීම

සමාලෝචිත වර්ෂයේ ආදායම් ඉකුත් වර්ෂයේ ආදායම් සමඟ සැසඳීමේ දී ආදායම් සංකේතාංක 05 කට අදාළව ආදායමෙහි සැලකිය යුතු අඩුවීමක් දක්නට ලැබුණු අතර එය සියයට 14 සිට සියයට 34 ක් දක්වා වූ පරාසයක් ගෙන තිබුණි. සමාලෝචිත වර්ෂය තුළ බද්දට යටත්වන අපනයනවල ගෝලීය අපනයන ඉල්ලුම අඩුවීම මත අපනයන බදු එකතු කිරීම සීමා වීම, දඩමුදල් රාජසන්තක කිරීම්වලින් ලැබෙන ආදායම් ඉකුත් වර්ෂයට සාපේක්ෂව අඩුවීම මේ සඳහා මූලික වශයෙන් හේතු වී තිබුණි.

(ඇ) හිඟ බදු ආදායම්

සමාලෝචිත වර්ෂය ආරම්භයේ පැවති හිඟ බදු ආදායම වූ රු. 57,707,523,914 ක් වසර 10 කට අධික කාලයක් තිස්සේ අය නොවී පැවති අතර එම ශේෂයෙන් සමාලෝචිත වර්ෂය තුළදී කිසිදු මුදලක් අයකර ගැනීමට ශ්‍රී ලංකා රේගුව අපොහොසත් වීම හේතුවෙන් වසර අවසානයේ ශේෂය ද එලෙසම පැවති අතර සමස්ත හිඟ බදු අදායමෙන් රු.22,044,131,527 හෙවත් සියයට 38 ක් ආනයන බදු ද, රු. 15,236,676,819 ක් හෙවත් සියයට 26 ක් විශේෂ වෙළඳ භාණ්ඩ බදුද විය.

3.2 වියදම් කළමනාකරණය

3.2.1 පුනරාවර්තන වියදම්

සමාලෝචිත වර්ෂයේ පුනරාවර්තන වැය විෂයයන් 20 ක ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 6 සිට සියයට 100 ක් දක්වා පරාසයක ප්‍රතිපාදන ඉතිරි වී තිබුණි. ඉන් වැය විෂයන් 4ක් සඳහා වෙන් කල ප්‍රතිපාදනයන්ගෙන් කිසිදු වියදමක් සමාලෝචිත වර්ෂය තුළ දරා නොතිබුයෙන් නිසි පරිදි අවශ්‍යතාවය හඳුනාගෙන ප්‍රතිපාදන වෙන් කර නොමැති බව නිරීක්ෂණය විය.

3.2.2 මූලධන වියදම්

සමාලෝචිත වර්ෂයේ ප්‍රාග්ධන වියදම් වැය විෂයයන් 04 කට අදාළ ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 07 සිට සියයට 100 ක් දක්වා පරාසයක ප්‍රතිපාදන ඉතිරි වී තිබුණි. ඒ අතරින් යාපනය විවේකාගාර සහ ප්‍රාදේශිය කාර්යාල ප්‍රතිසංස්කරණය සඳහා මූලික අනුමැතීන් ලබාගැනීමට නොහැකි වීම

හේතුවෙන් අපේක්ෂිත වියදම් ඇති වී නොතිබීම හේතුවෙන් මූලධන වත්කම් පුනරුත්ථාපනය හා වැඩිදියුණු කිරීම යටතේ ගොඩනැගිලි හා ඉදිකිරීම් වැය විෂයය සඳහා වෙන්කළ රු.258,000,000 ක වාර්ෂික අයවැයගත ප්‍රතිපාදනයෙන් රු.233,492,177 ක ප්‍රතිපාදන ඉතිරියක් සිදුව තිබුණි.

3.3 බැරකම් හා බැඳීම්වලට එළඹීම

(අ) සමාලෝචිත වර්ෂයේදී ශ්‍රී ලංකා රේගුව විසින් වැය විෂයයන් 10 කට අදාළව සලසා තිබූ ප්‍රතිපාදන ඉක්මවා රු.34,950,215 ක් වූ බැරකම් වලට එළඹ තිබුණි.

(ආ) මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කර ඇති බැරකම් විස්තරයේ ඇතුළත් නොවූ නමුත් ආයතනය විසින් නඩත්තු කරන බැරකම් ලේඛනයේ සටහන් කර 2025 වර්ෂයට අදාළ රු. 27,731,393 ක් 2026 වර්ෂයේදී ගෙවා තිබූ අතර 2025 වර්ෂයට අදාළ 2026 වර්ෂයේදී ගෙවා තිබූ වැය විෂයයන් 6 කට අදාළ රු. 11,020,220 ක් මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කළ බැරකම් විස්තරයේ සහ ආයතනය විසින් නඩත්තු කරන බැරකම් ලේඛනයේ ඇතුළත්ව නොතිබුණි.

3.4 ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව ගණන්දීමේ නිලධාරී විසින් පහත සඳහන් කරුණු සම්බන්ධයෙන් සහතික වීම් කළ යුතුව තිබුණත්, ඒ අනුව කටයුතු කර නොතිබුණි.

(අ) විගණකාධිපතිවරයාට අවශ්‍ය වන පරිදි නිශ්චිත කාලසීමාවන් තුළ සියළුම විගණන විමසුම්වලට පිළිතුරු සැපයීම සිදු වන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී විසින් සහතික විය යුතු වුවත්, වාර්තාවේ 4.6 ඡේදය ප්‍රකාරව විගණන විමසුම්වලට පිළිතුරු ලබා දී නොතිබුණි.

(ආ) අභ්‍යන්තර විගණන කර්තව්‍ය නිසි පරිදි ක්‍රියාත්මක කිරීම සඳහා ඵලදායී ක්‍රමවේදයක් ඇති බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී සහතික විය යුතු වුවත්, වාර්තාවේ 6.1 ඡේදයේ සඳහන් නිරීක්ෂණය අනුව එම අවශ්‍යතාවය ඉටු කර නොතිබුණි.

3.5 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීති, රීති හා රෙගුලාසිවලට යොමුව	අනුකූල නොවීම
(අ) 1869 අංක 17 දරන රේගු ආඥා පනත	
(i) 135 සහ 162 වගන්ති	රඳවා තබාගෙන ඇති බහාලුම් සම්බන්ධයෙන්, මෙම වගන්ති

		ප්‍රකාරව හැකි පමණ ඉක්මනින් සුදුසු පරිදි ක්‍රියා කළ යුතු අතර නරක්වන සුළු බඩු වර්ග විකුණා දැමිය වුවත්, 2025 දෙසැම්බර් 31 දින වන විට විවිධ හේතු මත අල්වා ගෙන රේගුවේ විවිධ අංගනවල රඳවා ඇති වසර 05 ට වඩා පැරණි බහාලුම් 393ක් ඇතුලුව බහාලුම් 1051 ක් සම්බන්ධයෙන් එලෙස කටයුතු කර නොනිබුණි.
(ii)	153 (2) (ආ) වගන්තිය	ත්‍යාග අරමුදලින් ත්‍යාග මුදල් බෙදා හැරීම මුදල් අමාත්‍යවරයා විසින් අනුමත කළ යෝජනා ක්‍රමයකට අනුව කළ යුතු වුවද. 1988 ජනවාරි 28 දිනැති අංක පීඑල් 118 දරන දෙපාර්තමේන්තු නියෝගය සඳහා එසේ මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඇති බවට තහවුරු කර ගැනීමකින් තොරව 2012 වසරේ සිට 2025 වර්ෂය දක්වා වූ වර්ෂ 14ක් තුළ ත්‍යාග මුදල් ලෙස නිලධාරීන් සඳහා රු.31,841,796,739 ක්ද, ඔත්තුකරුවන් සඳහා රු.5,421,015,509ක් ද බෙදා හැර තිබුණු අතර විමර්ශන කාර්යයන්ට සෘජුව දායකත්වය නොසපයන අංශ 18ක නිලධාරීන්ටද රු.647,911,453ක් බෙදාහැර තිබුණි.
(ආ)	රේගු ආඥා පනතේ 51 වගන්තිය ප්‍රකාරව නිකුත් කරන ලද අංක 1270/16 සහ 2003 ජනවාරි 07 දිනැති ගැසට් පත්‍රය	ආනයනකරු හෝ ඔහුගේ නියෝජිතයෙක් විසින් සිදු කරනු ලබන රේගු ප්‍රකාශනයේ භාණ්ඩය පිළිබඳ අංගසම්පූර්ණ විස්තරයක් ඉදිරිපත් කළ යුතු වුවද නියැදි විගණන පරීක්ෂාවකට ලක්වූ දිනක එවැනි අංග සම්පූර්ණ තොරතුරු රහිතව භාණ්ඩ නිදහස් වූ අවස්ථා 02ක් ද දින 04 ක දී තොරතුරු රහිතව මිල පිරික්සුම් ක්‍රියාවලිය සඳහා ඉදිරිපත් වූ අවස්ථා 413 ක් ද නිරීක්ෂණය විය.
(ඇ)	ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහයේ මුදල් රෙගුලාසි 371	රේගුවේ විවිධ අංශ 15 ක් මඟින් සිදු කරමින් පවතින විමර්ශන 283කට අවශ්‍ය වියදම් දැරීම සඳහා අත්අඩංගුවට ගන්නා ලද හා රාජසන්තක කරන ලද බඩු ද්‍රව්‍ය පිළිබඳ වියදම් අත්තිකාරම් ගිණුමෙන් වසර 05 කට පෙර ලබාගෙන තිබුණු අත්තිකාරම් රු.15,308,568 ක් සමාලෝචිත වර්ෂය අවසාන දිනට ද පියවා නොනිබුණි. තවද, ලබාගත් අත්තිකාරම් විමර්ශන අවසන් වූ පසුව කඩිනමින් පියවිය යුතු ව තිබුණද, අවස්ථා 7 කදී ලබාගත් අත්තිකරම් රු.1,338,518 ක් විමර්ශන අවසන්වී සමාලෝචිත

		වර්ෂය අවසානයට වර්ෂ 1 සිට වර්ෂ 6 දක්වා කාලය ගතවී තිබුණද පියවීමට කටයුතු කර නොතිබුණි.
(ඇ)	2008 අගෝස්තු 20 දිනැති අංක 2008/4 දරන ඉඩම් හා ඉඩම් සංවර්ධන අමාත්‍යාංශ චක්‍රලේඛය III	කොමිපඤ්ඤ වීදිය, මෝගන් පාරේ පිහිටි ශ්‍රී ලංකා රේගුව සතු ඉඩමක මේ වනවිට අනවසරයෙන් පවුල් 15ක් පමණ පදිංචි වී සිටින බව නිරීක්ෂණය වුවද චක්‍රලේඛය ප්‍රකාරව එම අනවසර පදිංචිකරුවන් ඉවත් කිරීමට කටයුතු කර නොතිබුණි.
(ඉ)	රාජ්‍ය පරිපාලන චක්‍රලේඛ අංක 03/2017	මෙම චක්‍රලේඛය ප්‍රකාරව සියලුම රාජ්‍ය ආයතනවල රාජ්‍ය නිලධාරීන්ගේ පැමිණීම හා පිටවීම සනාථ කිරීම සඳහා ඇඟිලි සලකුණු යන්ත්‍ර ස්ථාපිත කළ යුතු වන අතර සියලු රේගු නිලධාරීන් ඇඟිලි සලකුණු යන්ත්‍ර අනිවාර්යයෙන් භාවිතා කලයුතු බවට 2023 සහ 2024 පැවති රජයේ ගිණුම් පිළිබඳ කාරක සභා නිර්දේශ තුළ ද දක්වා තිබුණද එසේ කටයුතු කිරීමකින් තොරව සමාලෝචිත වර්ෂයේදී අතිකාල වියදම් ලෙස රු.1,426,216,662ක්ද, නැව් බඩු පරීක්ෂා කිරීමේ ගාස්තු ලෙස රු.92,027,074ක්ද සහ තොරතුරු තාක්ෂණ හා සන්නිවේදන ගාස්තු ලෙස රු.12,979,200ක්ද පැමිණීම හා පිටවීම විධිමත් ලෙස නඩවුරු කර ගැනීමකින් තොරව නිලධාරීන්ට ගෙවා තිබුණි.

3.6 බදු අවශ්‍යතාවන්ට අනුකූල නොවීම

(අ) භාණ්ඩ ආනයන හා අපනයන ක්‍රියාවලියට සම්බන්ධිත පාර්ශවයන් විසින් 2022 සිට 2024 වර්ෂය දක්වා කාලච්ඡේදය තුළ අවස්ථා 100 කදී සිදු කර තිබූ විවිධ අක්‍රමිකතාවයන්හි දී ආසන්න වශයෙන් එකතු වටිනාකම රු. 2,564,047,848 ක බදු මුදලක් ගෙවීමට පැහැර හැර තිබීම සම්බන්ධයෙන් ශ්‍රී ලංකා රේගුවේ විවිධ අංශ විසින් රේගු පරීක්ෂණයන් සිදු කර අහිමි කිරීම් හා දණ්ඩන වශයෙන් රු. 2,996,211,744 ක් අය කර ගෙන තිබුණද එම වටිනාකමින් සියයට 30 ක් එනම්, රු.898,863,523 ක් පමණක් රජයේ එකාබද්ධ අරමුදලට බැරකර තිබූයෙන් රු.1,665,184,324 ක බදු ආදායමක් රජයට අහිමි වී තිබුණි.

(ආ) රේගු ආඥා පනතේ 84 අ (1) වගන්තිය ප්‍රකාරව ගුදමක් තුළ භාණ්ඩ නිෂ්පාදනය හා එකලස් කිරීම රේගු අධ්‍යක්ෂ ජනරාල්වරයාගේ අවසරය මත සිදුකළ හැකි අතර, එහි 84 අ (3) වගන්තිය ප්‍රකාරව මෙවැනි ගුදමක නිෂ්පාදනය කරන ලද හෝ එකලස් කරන ලද භාණ්ඩ ගුදමෙන් මුදාහරින අවස්ථාවේදී එම භාණ්ඩ ආනයනය කරන ලදැයි සලකා ඒ සම්බන්ධ තීරු බදු ගණනය කර ගෙවීම්

කළ යුතු වුවත් 2025 වර්ෂය තුළ මෙවැනි ගුදම් 6 ක දී වාහන 94,941 ක් එකලස් කර වෙළඳපොලට මුදා හැර තිබුණද සමාලෝචිත වර්ෂය අවසාන වනවිට ඒ වෙනුවෙන් අයවිය යුතු රු.17,889,184,800 බදු මුදලින් රු.5,766,827,320 පමණක් අයකර ගෙන තිබුණි.

3.7 අවධිමත් ගනුදෙනු

ශ්‍රී ලංකා රේගු මූලස්ථාන ගොඩනැගිල්ලේ ආපනශාලාව පවත්වාගෙන යාම හා වරාය පරිශ්‍රයේ රේගු නිලධාරීන්ට දිවා හා රාත්‍රී ආහාර සැපයීම සඳහා විධිමත් ප්‍රසම්පාදන ක්‍රියාවලියකින් තොරව සහ තෝරාගත් පාර්ශවය සමග වලංගු ගිවිසුමකට එළඹීමකින් තොරව 2024 පෙබරවාරි 17 දින සිට මේ දක්වා අපනශාලාවේ කටයුතු පවත්වාගෙන යනු ලබන අතර වරාය පරිශ්‍රයේ නිලධාරීන්ට දිවා සහ රාත්‍රී ආහාර සැපයීම වෙනුවෙන් 2025 වර්ෂයේදී පමණක් ශ්‍රී ලංකා රේගුව රු.41,134,400 ක් එකී පාර්ශවයට ගෙවා තිබුණි.

3.8 අධිකාරී බලය නොලත් ගණුදෙනු

ශ්‍රී ලංකා රේගුව විසින් අතිකාල දීමනා ලෙස රු. 1,439,899,829 ක් සමාලෝචිත වර්ෂය තුළදී නිලධාරීන්ට ගෙවා තිබුණු අතර අතිකාල හා නැවබඩු පරීක්ෂණ ශාස්තු අදායමින් පිළිවෙලින් රු.1,629,674,790 හා රු.294,485,750 බැගින් නිලධාරීන්ට හා ඒකාබද්ධ අරමුදලට බෙදා හැර තිබුණි. කෙසේවෙතත්, ඒ සඳහා පදනම් කරගෙන තිබූ 1988 ජූලි 26 දිනැති අති විශේෂ ගැසට් පත්‍රය සහ අංක 1435/21 හා 2006 මාර්තු 10 දිනැති අති විශේෂ ගැසට් පත්‍රය 2007 ඔක්තෝබර් 26 වන දින අවලංගු කර තිබුයෙන් උක්ත ගෙවීම් සඳහා නීත්‍යානුකූල අධිකාරී බලයක් නොමැති බව නිරීක්ෂණය විය.

4. මෙහෙයුම් සමාලෝචනය

4.1 කාර්යසාධනය

4.1.1 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

2016 වර්ෂයේ සිට ස්ථාපිත කිරීම, අයිතිය හා මෙහෙයුම් කිරීම (Build Own & Operate- BOO) යන ප්‍රසම්පාදන ක්‍රමවේදය යටතේ පුද්ගලික සමාගමක් මඟින් රේගුව සිය බහාලුම් පරිලෝකන කටයුතු සිදුකර ගෙන තිබුණි. 2021 වර්ෂයේදී එම සමාගම සමඟ ඇ.ඩො. 21,590,008 ක ගිවිසුමකට යටත්ව පද්ධතියේ පූර්ණ අයිතිය රේගුවට ලබා ගැනීමට කටයුතු කර තිබුණි. මෙහිදී රේගු නිශ්කාෂණ ක්‍රියාවලිය සඳහා පූර්ණ එක්ස්රේ පරිලෝකනයක් අපේක්ෂා කර තිබුණ ද එය ක්‍රියාත්මක නොවීම නිසා ප්‍රකාශිත භාණ්ඩ අයිතමයන් අතර සඟවා ඇති අයිතමයන් හඳුනා

ගැනීම, ව්‍යාජ භාණ්ඩ ප්‍රකාශ කිරීම් සංඛ්‍යාව අඩු කිරීම, නහනම් හා නීතිවිරෝධී භාණ්ඩ ආනයනය අවම කිරීම යන අපේක්ෂිත සැලසුම්වලට ලහාවීමට නොහැකි වී තිබුණි.

4.1.2 ව්‍යාපෘති ඉටුකිරීමේ ප්‍රමාදයන්

2025 වර්ෂයේ රේගුවේ ප්‍රසම්පාදන සැලැස්මට අනුව දැනට භාවිතයේ පවතින ඔරකල් එක්සාඩේටා පද්ධතිය වෙනුවට එහි නව සංස්කරණයක් ස්ථාපනය කිරීම, යාවත්කාලීන කිරීම සහ ඊට අදාළ මෘදුකාංග බලපත්‍ර සැපයීම සඳහා වන ප්‍රසම්පාදනය 2025 මාර්තු 31 දිනට අවසන් කිරීම සඳහා සැලසුම් කර තිබුණු අතර මෙම ව්‍යාපෘතිය රු.මිලි.2,197,964,882 ක (බදු රහිත) කොන්ත්‍රාත් වටිනාකමකට පුද්ගලික ආයතනයක් වෙත පිරිනැමීම සඳහා අමාත්‍ය මණ්ඩල අනුමැතිය ලැබී තිබුණි. කෙසේ වෙතත්, 2026 මාර්තු 11 වන තෙක්ම එම ආයතනය සමග එබඳු කොන්ත්‍රාත් ගිවිසුමකට එළඹ නොතිබුණි.

4.2 වන්කම් කළමනාකරණය

2025 දෙසැම්බර් 31 දින වනවිට රේගුවේ ප්‍රවාහන අංශයට අනුයුක්ත වාහන අතුරින් වාහන 38 ක් ධාවන තත්ත්වයේ නොතිබුණු අතර චරාය පරිශ්‍රයේ සහ ගරාජයන් තුළ මෙම වාහන ගාල්කර තිබුණි. මෙම වාහන අතුරින් බොහෝ වාහන ප්‍රමාණයක් නියමිත අලුත්වැඩියාව එම අවස්ථාවෙම සිදු නොකිරීම නිසා මෙවන විට අලුත්වැඩියා කිරීමට නොහැකි හෝ විශාල වියදමක් දැරීමට සිදු වන තත්ත්වයකට පත්ව තිබුණි. කෙසේ වෙතත්, එම වාහන කාලීනව අලුත්වැඩියා කර භාවිතයට නොගැනීම හේතුවෙන් මෙහෙයුම් කල්බදු ක්‍රමය යටතේ වාර්ෂිකව රු. 67,825,484 ක වියදමක් දරමින් පුද්ගලික ආයතන තුනකින් වාහන 19 ක් ලබාගෙන තිබුණි.

4.3 පාඩු හා හානි

(අ) සමාලෝචිත වර්ෂය අවසාන දින වන විට මාස 10 සිට වසර 12ක් දක්වා කල් ඉකුත් වූ බැංකු ඇපකර 23 ක වටිනාකම රු.146,208,981 ක් විය. අදාළ ඇපකරවල කල් ඉකුත්වීම් පිළිබඳව නිලධාරීන් යාවත්කාලීන නොවීම, කෙටි කාලයක් ඇතුළත නිලධාරීන් ස්ථාන මාරුවීම සහ කල් ඉකුත්වීම් යාවත්කාලීනව දැන ගැනීමට නිසි ක්‍රමවේදයක් සකස් කර නොතිබීම මෙයට හේතු වී තිබුණි. ඉහත වටිනාකමින් රු. 11,806,400 ක් වටිනා බැංකු ඇපකර 3 ට අදාළව උපකාරක ලියකියවිලි ද බැංකුවේ නොමැති බවට එම බැංකුව විසින් රේගුවට දැනුම් දී තිබුණි.

(ආ) බැදුම්කරුවෙකු විසින් තීරුබදු රහිත සාප්පුවක් සඳහා සහ සේවා ගුදමක්/පෝෂක ගුදමක් සඳහා බදු සුරක්ෂණයක් ලෙස බැංකු ඇපකරයක් පවත්වාගෙන යා යුතු වන අතර එම බැංකු ඇපකර මාස 12 ක කාලයක් සඳහා වලංගු විය යුතු වුවත් නියැදි ලිපිගොනු පරීක්ෂාවට අනුව 2025 දෙසැම්බර් 31 දින වන විට සක්‍රීයව පවතින තීරු බදු රහිත සාප්පු සහ සේවා ගුදම්/ පෝෂක ගුදම්

22 කට අදාළ රු.88,210,000 ක් වටිනාකමකින් යුතු බැංකු ඇපකර කල් ඉකුත් වී තිබුණි.

(ඇ) රේගුව විසින් මට්ටක්කුලිය ප්‍රදේශයේ පෞද්ගලික සමාගමකින් ලබා ගෙන තිබුණු ඉඩමක අත් අඩංගුවට ගන්නා ලද වාහන 329 ක් රඳවා තිබුණු අතර රුහුණුපුර වරාය භූමියේ ද එදිනට තවත් වාහන 108 ක් රඳවා තිබුණි. මින් බහුතරයක් වාහන වසර 8කට වැඩි කාලයක් තිස්සේ අංගනවල ගාල් කර තැබීම හේතුවෙන් දිරාපත් වී ධාවනයට නුසුදුසු තත්ත්වයට පත්වීම නිසා වෙන්දේසියකින්. සාධාරණ මුදලක් ඉපයීමට නොහැකි තත්ත්වයකට පත් වී තිබුණු අතර රේගු ආඥා පනතේ 109 වගන්තිය ප්‍රකාරව කටයුතු නොකිරීම හේතුවෙන් මෙම තත්ත්වය ඇති වී තිබුණි.

(ඈ) ආනයනික වාහන 5කට අදාළව අපනයන රේගු සටහන්කරයේ ඇතුළත්ව තිබූ මී.ර.ගැ (CIF) වටිනාකමට වඩා අඩු වටිනාකමකට සකස් කරන ලද ඉන්වොයිස් පත්‍ර ඉදිරිපත් කිරීමෙන් මුළු වටිනාකම ඔස්ට්‍රේලියානු ඩොලර් 97,510 ක් අඩුවෙන් ප්‍රකාශ කර වාහන රේගුවෙන් නිශ්කාෂණය කරගෙන තිබුණි. මෙම වාහන 5 ට අදාළව අපනයන රේගු සටහන්කරයේ ඇතුළත්ව තිබූ මී.ර.ගැ (CIF) වටිනාකම සැලකිල්ලට ගත්කළ ආසන්න වශයෙන් රු.16,200,813 ක් බදු පදනමට ඇතුළත් වී නොතිබීම හේතුවෙන් රු. 26,701,747ක බදු ප්‍රමාණයක් රජයට අහිමි වී තිබුණි.

(ඉ) සෑම අතින්ම නව වාහනයක් ලෙස සැලකිය හැකි වාහන හාවිතා කළ වාහන සේ සලකා සමාලෝචිත වර්ෂය තුළ දී ආනයනය කර තිබූ අවස්ථා විගණනයට නිරීක්ෂණය වූ අතර කිලෝමීටර 65 කට අඩු ධාවන දුරක් සහිත වාහන ආනයනය කළ අවස්ථා 26 කදී එම වාහන නිෂ්පාදක වෙබ් අඩවි වටිනාකමින් සියයට 85ක් පමණක් පදනම් කරගනිමින් බදු ගණනය කර තිබුණි. ඒ අනුව, ආසන්න වශයෙන් රු.167,494,713 ක බදු ආදායමක් රජයට අහිමි වී තිබුණි.

(ඊ) ජපානයේ වෙන්දේසිවල විකිණී ඇති ලංකාවට වැඩියෙන්ම ගෙන්වා ඇති වාහන වර්ග 4 කට අදාල මිල ගණන් පරීක්ෂාවේදී 2025 වර්ෂය තුළ ආනයනය කර ඇති වාහන නියැදියකට ඉතා ආසන්න කාලයක් තුළ වාහන වෙන්දේසියේ විකිණී ඇති මිල ගණන් සැලකිල්ලට ගත්කළ ආනයනකරුවන් විසින් එම වාහන අඩු මිල ගණන් යටතේ රේගුවෙන් නිෂ්කාශනය කරගෙන ඇති බව නිරීක්ෂණය වූ අතර නියැදි පරීක්ෂාවට ලක්වූ එවැනි වාහන 29 ක් නිෂ්කාශනයේදී ආසන්න වශයෙන් රු.88,758,285 ක බදු ආදායමක් රජයට අහිමි වී තිබුණි.

4.5 අනාර්ථික ගනුදෙනු

රේගුව විසින් දිගු කාලයක් රඳවාගෙන ඇති බහාලුම් අතර වාහන අමතර කොටස් සහිත බහාලුම් 33 ක්, ප්ලාස්ටික් ද්‍රව්‍ය සහිත බහාලුම් 56 ක්, ලී බඩු සහ දැව සහිත බහාලුම් 39 ක්, ආහාර ද්‍රව්‍ය

බහාලුම් 313 ක්, දුම්වැටි සහ දුම්වැටි සහිත දෑ ඇතුළත් බහාලුම් 25 ක්, ප්‍රුවක් බහාලුම් 36 ක් සහ විවිධ මිශ්‍ර අයිතම් සහිත බහාලුම් 123 ක් විය. ඒ අතර වූ හාල් බහාලුම් 108 න් රු. 186,058,922 ක් වටිනා වසර 6කට වඩා පැරණි මිනිස් පරිභෝජනයට නුසුදුසු සහල් බහාලුම් 53 ක සහල් සත්ත්ව ආහාර වශයෙන් අලෙවි කිරීම පාරිභෝගික සේවා අධිකාරියේ අංක 2285/18 සහ 2022 ජූනි 24 දිනැති ගැසට් පත්‍රය මඟින් වළක්වා ඇති බව අධ්‍යක්ෂ ජනරාල් විසින් විගණනය වෙත දන්වා තිබුණි. එකී ගැසට් පත්‍රය සංශෝධනය කරන ලෙස 2024 දෙසැම්බර් 06 දින වෙළඳ, වාණිජ, ආහාර සුරක්ෂිතතා සහ සමූපකාර සංවර්ධන අමාත්‍යාංශයට ද 2024 දෙසැම්බර් 11 සහ 2025 පෙබරවාරි 11 යන දිනයන්හිදී ද වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවට රේගුව විසින් දැනුම්දී තිබුණද විගණන දිනය වූ 2026 මාර්තු 19 දින වන විට ද ඒ සඳහා විසඳුමක් නොලැබීම හේතුවෙන් එම බහාලුම් තවදුරටත් රඳවා ගෙන තිබුණි.

4.6 විගණන විමසුම්වලට පිළිතුරු ලබා නොදීම

2025 ඔක්තෝම්බර් 27 දින රේගු අධ්‍යක්ෂ ජනරාල් වෙත ඉදිරිපත් කරන ලද විගණන විමසුම් අංක PUR/A/CUS/2025/AQ/04-A යටතේ වාහන නිෂ්කාෂණ කටයුතු සම්බන්ධයෙන් සිදු කරන ලද විගණන විමසුම සඳහා මාස 06 කට ආසන්න කාලයක් ගතවී ඇතත්, පිළිතුරු ලබාදීමට කටයුතු කර නොතිබුණි.

4.7 කළමනාකරණ දුර්වලතා

(අ) මධ්‍යගත සිද්ධි ලේඛනයට (Central Case Register) අනුව 2015 සිට 2025 දෙසැම්බර් 31 දින දක්වා සිද්ධි 42,086 ක් ලියාපදිංචි කර තිබුණු අතර, ඉන් සිද්ධි 32,779 ක් විසඳා අවසන් කර තිබුණි. ඒ අනුව, 2025 දෙසැම්බර් 31 දින වන විට තවදුරටත් සිද්ධි 9,307 ක් විසඳීමට ඉතිරිව පැවතුණි. ඒ තුළ වසරක් ඇතුළත ලියාපදිංචි කරන ලද සිද්ධි සංඛ්‍යාව 1,208 ක් ද, වසර 1 ට වැඩි වසර 5 ට අඩු සිද්ධි සංඛ්‍යාව 3,207 ක් ද, වසර 5 ට වැඩි සිද්ධි සංඛ්‍යාව 4,892 ක් ද විය. ලියාපදිංචි කර වසර 5 කට වඩා වැඩි කාලයක් ගතවී තිබුණ ද මෙතෙක් නොවිසඳී ඇති සිද්ධි සංඛ්‍යාව සමස්ත නොවිසඳුනු සිද්ධි සංඛ්‍යාවේ ප්‍රතිශතයක් වශයෙන් සියයට 52 ක් විය. මාස හයකට වරක් වශයෙන් බහුතර නිලධාරීන් සංඛ්‍යාවකට අදාළව සිදුකරන ස්ථාන මාරුවීම්, නව නිලධාරීන් පැරණි සිද්ධි අවසන් කිරීමට උනන්දුව අඩුවීම මෙන්ම ගොනු අස්ථානගතවීම විමර්ශන විසඳීම ප්‍රමාද වීමට ද හේතු වී තිබුණු අතර ඒ සඳහා සුදුසු ක්‍රියාමාර්ග ගැනීමට කළමනාකරණයේ අවධානය යොමු වී නොතිබුණි.

(ආ) විමර්ශන තවදුරටත් පවත්වාගෙන යාම සහ රේගු විමර්ශන අවසන් වී රේගු පරීක්ෂණ කෙරෙමින් පැවතීම මත සමාලෝචිත වර්ෂය අවසානයට රඳවා ගත් බහාලුම්වල එකතුව 460 ක් වූ අතර ඉන් විමර්ශන ප්‍රමාද වීම හේතුවෙන් වර්ෂයකට වඩා වැඩි කාලයක සිට රඳවාගත් බහාලුම්වල එකතුව 88ක් ද වසරක් ඉක්මවා ඇතත් රේගු පරීක්ෂණ අවසන් නොවූ බහාලුම් 84 ක්ද විය. ඒ අනුව, රේගු විමර්ශන හා පරීක්ෂණ අවසන් කිරීමේ සැලකිය යුතු කාල පමාවක් පවතින බව විගණනයේ නිරීක්ෂණය විය. මීට අමතරව නිසි අධීක්ෂණයක් නොමැතිවීම හේතුවෙන් රඳවා ගැනීමට හේතු පැහැදිලි නොවූ බහාලුම් 12 ක්ද ලිපිගොනුව සොයාගැනීමට නොහැකිවූ බහාලුම් 23ක්ද විය.

(ඇ) ශ්‍රී ලංකා රේගුවේ විවිධ ගබඩාවල 2020 වර්ෂයේ සිට රඳවාතබාගත් භාණ්ඩ අයිතම විශාල ප්‍රමාණයක් කල් ඉකුත් වීම හේතුවෙන් 2025 වර්ෂයේදී විනාශ කර තිබුණි. මේ විනාශ කරන ලද ද්‍රව්‍ය අතර දළ වටිනාකම රු. 759,200 ක් වූ රටඉඳි කිලෝ 584 ක්ද දළ වටිනාකම 21,938,400 ක් වූ කහ කිලෝ 9141 ක්ද දළ වටිනාකම 1,275,000 ක් වූ කරදමුංගු කිලෝ 204 ක්ද විය. කෙසේ වුවද, මෙම භාණ්ඩ කාලීනව ටෙන්ඩර් මඟින් අලෙවි කිරීමට යොමු නොවීමෙන් රජයට ආදායම් අහිමිවීමක් සිදුව ඇති අතර සිදුව ඇති පාඩුව තක්සේරු කිරීමට ප්‍රමාණවත් තොරතුරු විගණනයට ඉදිරිපත් නොවීය.

(ඈ) ශ්‍රී ලංකාවට ආනයනය කරනු ලබන භාණ්ඩ සඳහා විදේශ සැපයුම්කරුවන්ට මුදල් ප්‍රේෂණය කිරීම් සම්බන්ධයෙන් වූ නියමයන් හා කොන්දේසි ඇතුළත් කරමින් ජනාධිපතිවරයා විසින් නිකුත් කර ඇති අංක 1739/3 හා 2012 ජනවාරි 02 දිනැති අති විශේෂ ගැසට් පත්‍රයේ 17වන වගන්තියට අනුව විවිධ පාර්ශවයන් විසින් පෙර ගෙවීම් ක්‍රමය යටතේ සිදුකරන ප්‍රේෂණයන් සම්බන්ධයෙන් වාණිජ බැංකු විසින් සපයා ඇති විස්තර සඳහා බලා නියම කර ඇති කාලය තුළ එකී ප්‍රේෂණයන්ට අදාළව භාණ්ඩ ආනයනය කර නොමැති අවස්ථා හඳුනාගෙන අදාළ ප්‍රේෂණකරු 1978 අංක 4 දරන ශ්‍රී ලංකා ආයෝජන මණ්ඩල පනත යටතේ ලියාපදිංචි කර ඇති ව්‍යාපෘතියක් වන අවස්ථාවකදී ආනයන සහ අපනයන පාලක වෙතද එසේ නොවන ව්‍යාපෘතියක් සම්බන්ධයෙන් විනිමය පාලක වෙතද රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් වාර්තා කරනු ලැබිය යුතු වේ. කෙසේ වෙතත්, 2023 ජනවාරි 01 දින සිට 2025 පෙබරවාරි 28 දක්වා කාලය තුළ පෙර ගෙවීම් ක්‍රමය යටතේ අවස්ථා 273කදී එකතු වටිනාකම එ.ජ.ඩො 12,638,875ක් හෙවත් රු.මිලියන 3,052කට ආසන්න ප්‍රේෂණයන් සිදුකර භාණ්ඩ ආනයනයකර නොතිබුණු ආයතන/පුද්ගලයන් 69දෙනෙක් සම්බන්ධයෙන් ගැසට් නිවේදනයේ සඳහන් විධිවිධාන ප්‍රකාරව ශ්‍රී ලංකා රේගුව කටයුතු කර නොතිබුණි. ඒ අනුව, ගැසට් නිවේදනය මඟින් සත්‍ය ආනයනයන් සඳහා පමණක් ප්‍රේෂණයන් සිදුවන බව තහවුරුකිරීම පිණිස ඇතුළත්කර ඇති නියාමනයන් හා පූර්ව කොන්දේසි නිවැරදිව ක්‍රියාත්මකවන බව තහවුරු කිරීමට මෙම ගැසට් නිවේදනය බලාත්මක කිරීමට අධිකාරී බලය ලත් ආයතනයක් වන ශ්‍රී ලංකා රේගුව අසමත් වී ඇති බව

නිරීක්ෂණය කෙරේ. ඒ හේතුවෙන් ඌන තක්සේරුකර සිදුකරන ආනයනයන්ට අදාළ ගිණුම් මුදල් ප්‍රේෂණය කිරීම හා නිත්‍යානුකූල නොවන අයුරින් උපයා ගත් මුදල් විදේශ රටවල් වෙත ප්‍රේෂණය කිරීම වැනි අක්‍රමිකතා සඳහා මෙම ප්‍රේෂණ ක්‍රමය භාවිතා කළ හැකි බව නිරීක්ෂණය විය.

(ඉ) කොළඹ වරාය තුළ ඇති වී තිබූ තදබදය නිසා නිශ්කාෂණය ප්‍රමාද වූ ආනයනික බහාලුම් වෙළඳාම පහසු කිරීමේ උපක්‍රමයක් ලෙස භෞතික පරීක්ෂාවකින් තොරව භාණ්ඩ නිදහස් කිරීම සඳහා රේගු අධ්‍යක්ෂක ජනරාල්වරයා විසින් පත් කර ඇති කමිටුව විසින් 2025 ජනවාරි 18 දින බහාලුම් 309 ක් නිදහස් කර තිබූ අතර එම බහාලුම් තුළ අන්තර්ගත ද්‍රව්‍යාන්හි අවදානමේ ස්වභාවය අනුව ඒ අතරින් 151 ක් රතු මාර්ගයටද (ඉහළ අවදානම) 158ක් කහ මාර්ගයටද (මධ්‍යම අවදානම) තේරී තිබුණි. ඉහළ අවදානම් කාණ්ඩයට අයත් බහාලුම් මුළුමනින්ම පරීක්ෂාවට භාජනය කළ යුතුව පැවතුණ ද ඉන් බහාලුම් 121ක් ඇතුළුව මුළු බහාලුම් 185ක් පරිලෝකනය පමණක් සිදුකොටද ඉතිරි බහාලුම් කිසිවක් පරිලෝකනය කිරීමකින් හෝ තොරවද නිදහස් කර තිබුණි. මේ සියලු බහාලුම් පශ්චාත් නිශ්කාෂණ විගණනයට යටත්ව නිදහස් කළ බව කමිටුව විසින් විගණනයට වාර්තා කර ඇතත් මේ දක්වා එකී පශ්චාත් නිශ්කාෂණ විගණන කටයුතු අවසන් කර වාර්තාවක් ලබා දී නොතිබුණි.

(ඊ) නාක්ෂණ අමාත්‍යාංශය විසින් 2023 මැයි 2 දිනැතිව නිකුත් කර ඇති අංක MOT/2023/01 දිනැති චක්‍රලේඛය අනුව රජයේ ආයතන විසින් සයිබර් ආරක්ෂණ ප්‍රතිපත්තියක් සංවර්ධනය කර ක්‍රියාත්මක කළයුතු වුවත් ශ්‍රී ලංකා රේගුව විසින් සමාලෝචිත වර්ෂය අවසානය වන විටත් එබඳු සයිබර් ආරක්ෂණ ප්‍රතිපත්තියක් සංවර්ධනය කර ක්‍රියාත්මක කර නොතිබුණි.

6. ශෘපාලනය

6.1 අභ්‍යන්තර විගණනය

ප්‍රධාන අභ්‍යන්තර විගණකවරයෙක් සමඟ සංවර්ධන නිලධාරීවරයෙක් සහ කළමනාකරණ සහකාරවරු 11 ක් පමණ අභ්‍යන්තර විගණන අංශයට අනුයුක්තව සිටිය ද, බහුතරයක් කළමනාකරණ සහකාරවරුන් සෑම මාස 06ට වරක් රේගුවේම විවිධ අංශයන්ට ස්ථාන මාරු කිරීමට කටයුතු කර තිබීම හේතුවෙන් අභ්‍යන්තර විගණනයේ ගුණාත්මකබව, කාර්යක්ෂම බව මෙන්ම ස්වාධීනත්වයටද බලපෑමක් එල්ල වී තිබුණි.

6.2 විගණන හා කළමනාකරණ කමිටුව

2018 අංක 19 දරන ජාතික විගණන පනතේ 41 වගන්තිය ප්‍රකාරව විගණන හා කළමනාකරණ කමිටුව විසින් අස්ථිත්වයක අරමුණු ළඟා කර ගැනීමේ පරමාර්ථයෙන් සම්පත් සකසුරුවම් ලෙස සහ කාර්යක්ෂමව භාවිතා කරන බවට සමාලෝචනය කළ යුතු වුවද, වසර 5 ට වඩා මුදල් අමාත්‍යාංශයේ මෙන්ම රේගු දෙපාර්තමේන්තු විගණන හා කළමනාකරණ කමිටුවේ ද සාකච්ඡාවට භාජනය කරන ලද ඉහත අරමුණුවලට සෘජු දායකත්වයක් ඇති කරුණු තවදුරටත් නොවිසඳී පැවතීම නිසා මෙම කමිටු පැවැත්වීමෙන් ලබා ගතහැකි ප්‍රතිඵල ලබා කර ගැනීමට රේගුව අසමත් වී තිබුණි.

7. මානව සම්පත් කළමනාකරණය

7.1 අනුයුක්ත කාර්ය මණ්ඩලය, තථ්‍ය කාර්ය මණ්ඩලය

(අ) 2025 දෙසැම්බර් 31 දිනට අනුමත සේවක සංඛ්‍යාව 3,077 ක් වූ අතර, තත්‍ය සේවක සංඛ්‍යාව 2,277 ක් වූ බැවින් එදිනට දෙපාර්තමේන්තුවේ පුරප්පාඩු 800 ක් පැවතුණි. ජ්‍යෙෂ්ඨ රේගු අධිකාරී / නියෝජ්‍ය රේගු අධ්‍යක්ෂ තනතුරු 26 ක්, රේගු අධිකාරී / සහකාර රේගු අධ්‍යක්ෂ තනතුරු 218 ක්, සහකාර රේගු අධිකාරී තනතුරු 230 ක්, ප්‍රධාන රේගු පරීක්ෂක තනතුරු 99 ක්, රේගු පරීක්ෂක තනතුරු 144 ක් හා රේගු නියාමක තනතුරු 51 ක් ආදී වශයෙන් විවිධ මට්ටම්වල සැලකිය යුතු පුරප්පාඩු සංඛ්‍යාවක් පැවතුණු අතර ශ්‍රී ලංකා රේගුවේ අනුමත නාක්ෂණ නිලධාරී තනතුරු දෙකම පුරප්පාඩු වී තිබුණි. ජ්‍යෙෂ්ඨ හා තෘතීයික මට්ටමේ විශාල පුරප්පාඩු සංඛ්‍යාවක් පැවතීම රේගුවේ මෙහෙයුම් ක්‍රියාවලිය සුමටව හා කාර්යක්ෂමව ඉටුකර ගැනීමට බාධාවක්ව පැවතුණි.

(ආ) ශ්‍රී ලංකා රේගුවේ වෙනම අංශයක් ලෙස ස්ථාපිත වී ඇති නීති කටයුතු අංශය සඳහා එක් නීති නිලධාරී තනතුරක් අනුමත වී ඇතත් එම තනතුර සමාලෝචිත වර්ෂය අවසානය වන විටත් පුරප්පාඩු වී පැවතුණි.

එස්. රත්නවීර
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට