ආයතනයේ නම : මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය යටතේ ඇති දෙපාර්තමේන්තු පහක්.*

පාර්ලිමේන්තු ප්‍රකාශනමාලා අංක : 487

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119(4) යටතේ ගරු මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යවරයාගේ නිරීක්ෂණ සහ ගනු ලබන පියවර පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම

நிறுவனத்தின் பெயர் : நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சின் கீழ் உள்ள ஐந்து திணைக்களங்கள்

பாராளுமன்ற வெளியீட்டுத் தொடர் இலக்கம் : 487

பாராளுமன்ற பொது கணக்கு குழுவால் பாராளுமன்றத்திற்கு சமர்ப்பிக்கப்பட்ட அறிக்கை தொடர்பாக கௌரவ நிதி திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சர் அவர்களால் நிலையியல் கட்டளை இலக்கம் 119(4)-இன் கீழ் எடுக்கப்பட்ட அவதானிப்புகள் மற்றும் நடவடிக்கைகள் சமர்ப்பிப்பு

Name of the Institution : Five Departments under The Ministry of Finance, Planning and Economic Development.

Parliamentary Series : 487

Submission of the observations and measures taken by Hon. Minister of Finance, Planning and Economic Development under Standing Order No. 119(4) regarding the report tabled by the Committee on Public Accounts of Parliament, to the Parliament

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

මහලේකම් කාර්යාලය, කොළඹ 01, ශ්‍රී ලංකාව.
செயலகம், கொழும்பு 01. இலங்கை.
The Secretariat, Colombo 01. Sri Lanka.

කාර්යාලය / அலுவலகம் / Office: 011 - 2484500, 011 - 2484600, 011 - 2484700
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වෙබ් අඩවිය / இணையத்தளம் / Website: www.treasury.gov.lk

මගේ අංකය / எனது இல. / My No.: MF06/10//PS/487
ඔබේ අංකය / உமது இல. / Your No.:
දිනය / திகதி / Date: 30.06.2026

Through Hon. Leader of the House of Parliament
Hon. Speaker of Parliament
The Parliament of Sri Lanka
Sri Jayewardenepura Kotte

Submission of observations and actions taken by the Minister in charge of the subject of Finance, regarding the report presented to Parliament by the Committee on Public Accounts (COPA) concerning Ministries, Departments, Provincial Councils, and Local Authorities.

Parliamentary Series No. 487 - Report of the Committee on Public Accounts

Following the investigation of the affairs of Ministries and Departments by the Committee on Public Accounts as per the revised Standing Order No. 119(4) of the Parliament of the Democratic Socialist Republic of Sri Lanka, the Minister in charge of the subject of Finance is required to submit to Parliament his observations and the steps taken regarding the observations, recommendations, and orders contained in the report presented to Parliament by the Committee on Public Accounts (COPA).

Accordingly, the report compiled by the Committee on Public Accounts (COPA) based on the investigation into the Departments under the Ministry of Finance, Planning and Economic Development which was conducted during the First Session of the Tenth Parliament, is contained in Parliamentary Series No. 487. I hereby present the report containing my observations and the measures being taken on the matter, in my capacity as the Honorable Minister of Finance, Planning and Economic Development.

The attention of the Honorable Parliament is hereby drawn to the fact that this report includes the measures and observations taken by five departments functioning under the Ministry of Finance, Planning and Economic Development, with regard to the recommendations pertaining to the departments functioning under the Ministry of Finance, Planning and Economic Development, contained in the report compiled by the Committee on Public Accounts.

Sgd.
Anura Kumara Dissanayake
Minister of Finance, Planning and Economic Development

* . මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය සහ අමාත්‍යාංශය යටතේ ඇති දෙපාර්තමේන්තු පහක්.

நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சின் கீழ் உள்ள ஐந்து திணைக்களங்கள்

Five Departments under the Ministry of Finance, Planning and Economic Development

අංකය இல்லை No.	දෙපාර්තමේන්තුවේ නම / துறையின் பெயர் / Name of Department
01.	දේශීය ආදායම් දෙපාර්තමේන්තුව/ **உள்நாட்டு இறைவரித் திணைக்களம்/** Department of Inland Revenue
02.	ශ්‍රී ලංකා රේගු දෙපාර්තමේන්තුව/**இலங்கை சுங்கம்/** Sri Lanka Customs
03.	ශ්‍රී ලංකා සුරාබදු දෙපාර්තමේන්තුව/ **இலங்கை மதுவரித் திணைக்களம்/** Excise Department of Sri Lanka
04.	රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව / **அரசுக் கணக்குகள் திணைக்களம்** / Department of State Accounts
05.	ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව/ **இறக்குமதி மற்றும் ஏற்றுமதிக் கட்டுப்பாட்டுத் திணைக்களம்/** Import and Export Control Department

Content

Parliamentary Series No: :- 487

Institution :- Inland Revenue Department

Submission of observations and actions taken by the Minister of Finance, Planning and Economic Development on the reports of the Committee on Public Accounts in respect of the Inland Revenue Department tabled in Parliament under Standing Order 119 (4).

No.	**The shortcomings in the report which were identified by the Committee**	**Steps taken by the institute to rectify the shortcomings/ present status**
	(Audit Reports for the Financial Years 2019, 2020 and 2021 the Preset Progress) Date of Examination – 15th of November 2023	
01.	The Inland Revenue Department made a computer presentation analyzing data on tax revenue collection of this department for the past 5 years and this year to date. This presentation included the types of taxes managed by the Inland Revenue Department (separately as direct taxes and indirect taxes), estimated revenue and revenue collection (2018-2023), total VAT contribution of the Inland Revenue Department to state tax revenue and Gross Domestic Product (2018-2023), total income tax (2023), total of various tax types by types of taxpayer, default tax revenue (2023), monthly performance tax revenue - 2023 and tax revenue by each tax type 2018-2023 etc. Accordingly, this presentation depicted that : there are 11 types of taxes administered under the Commissioner General of Inland Revenue ; the Department of Inland Revenue	The Default Tax Report as at 31.12.2025 is being updated and please be informed that the updated computer presentation will be submitted in due course.

	contributes approximately 50% of the total state tax revenue and tax revenue has been decreased due to changes in tax policy in the past few years; the amount of individual and partnership tax has decreased due to payment of Pay As You Earn (PAYE) as at 31.10.2023 and the total estimated tax revenue has not been exceeded by tax collection; the Value Added Tax (VAT) has been decreased from 2019 to 2022 due to increase of the tax threshold and the decrease in tax rates and 78.78% progress had been achieved as at November 2023 from the revenue target around Rs. 1667 billion as per to the total tax revenue collection estimate for the year 2023.	
02.	**<u>Receipt of Value Added Tax (VAT) revenue to the Inland Revenue Department</u>** The Committee was attentive on whether it is possible to ensure that the VAT collected from customers by many business establishments is properly received by the Inland Revenue Department. **<u>recommendations</u>** The Committee recommended to the CAO/AO of the Ministry of Finance, Economic Stabilization and National Policies to intervene to form a suitable process in collaboration with the company which imports	It was identified that use of Point-of-Sale Machines should be made mandatory. Accordingly, the following amendments have been proposed to the Value Added Tax (VAT) Act No. 14 of 2002:. 1. The specifications for the POS (Point of Sale) machines shall be determined by the Commissioner General of Inland Revenue. 2. Every individual registered for Value Added Tax (VAT) must use POS(Point of Sale) machines within three months from the date specified by the Commissioner General..

	PoS (Point of Sale) machines to Sri Lanka in order to obtain relevant data through the PoS machines (Point of Sale) used by those establishments to form a methodology to calculate the VAT charged from the consumer by such business establishments. The Deputy Secretary to the Treasury of the Ministry of Finance, Economic Stabilization and National Policies through his letter No. MF06/4/IRD/COPA/2023 04.01.2024 requested to grant a period of 3 months to conduct separate discussions with those institutions to check whether their customers are registered for VAT and are within the VAT threshold, and to study how POS machines are used in other countries since there are around 20 institutions importing POS machines to Sri Lanka and the services they provide are not the same.	
03	**Default tax** It was revealed at the Committee that the amount of default and fines as at 30th June 2023 were Rs. 943,003,334,758/- and out of the value of default tax and penalty on VAT as per the Legacy as at 31st of December 2022, the government's ability to recover default tax and penalty as at Rs. 22,184,676,544/- has been in risk.	As per the Default Tax Report of the Legacy system dated 31.12.2022 (C49 Report), the total collectible Default VAT Value is Rs. 26,477,059,394.95. Further, according to the Default Tax Report of the Legacy system dated 31.122025 the total collectible Default VAT Value is Rs.19, 122,453,378.36 . Accordingly, Rs. 7,354,606,016.59 of VAT has been settled. Hence, collection VAT in default is not uncertain and please be informed that continuous recovery actions are being pursued in accordance with the prevailing statutory provisions.

04	**<u>Dishonourd cheques</u>** It was recommended at the pre-accounts committee meeting to use bank drafts as an alternative method for paying taxes due to cheques being dishonoured in the payment of taxes through cheques and it was revealed that there were dishonoured cheques approximately of Rs. 210 million as at 30th of June 2023. Further, Committee inquired about the legal action to be taken against persons who present dishonoured cheques. The CAO/CAO stated that a committee has been appointed in the Inland Revenue Department to study the matter of dishonored cheques. The CAO/CAO stated that when taxes are paid through cheques, the money is credited to the account of the Commissioner General of Inland Revenue through People's Bank and Bank of Ceylon and that initially only People's Bank credited the cheques received in this manner to the account of the Inland Revenue Department after they are cleared. However, after the relevant corrections, from August 2023, the Bank of Ceylon also credited the money to the account of the Inland Revenue Department after the cheques are cleared. Further, the CAO/AO stated that the names of taxpayers who pay more than 3 dishonoured cheques will be	As recommended by the Committee, cheque transactions were restricted by Extraordinary Gazette No. 2378/33 dated 04-04-2024 with the aim of preventing cheques from being dishonoured. Since People's Bank and the Bank of Ceylon have been informed about the said Extraordinary Gazette, instances of cheque dishonoring have minimized. Furthermore, the process of blacklisting based on cheque dishonoring is being systematically carried out on a monthly basis. In addition, the relevant units have reported the banning of banks and initiating legal proceedings at regional office level, against those mentioned in the existing list of dishonoured cheques.

	blacklisted and published on the department's website and accordingly, since the officers of the department will be aware of those taxpayers, steps could be taken to prevent such individuals from paying taxes using cheques. **Recommendations** The Committee recommended the CAO of the Ministry of Finance, Economic Stabilization and National Policies to discuss with the Central Bank the possibility of using bank guarantees as a solution to the problems arising from cheques being dishonoured when paying taxes to the Inland Revenue Department by cheques and to take necessary action. The Deputy Secretary to the Treasury of the Ministry of Finance, Economic Stabilization and National Policies, through his letter No. MF 06/4/IRD/COPA/2023 dated 08.01.2024 has informed that the Department of Legal Affairs has observed that if it is decided that taxes should not be paid by cheques to the Inland Revenue Department, it should be done through a regulation introduced into the Act or by making amendments to the Act.	
05	**Revenue Administration Management Information System** The CAO/ AO stated that the implementation of RAMIS 2.0 (version) has now been completed and that the income tax return	The RAMIS 2.0 has been fully developed and established. Accordingly, there is no obstacle in processing the Income Tax Assessments until the Assessment Year 2024/2025.

	process for the assessment year 2018-2019 could be continued through this and the necessary changes to the system for the next three assessment years are expected to be completed by December 2023. It was revealed at the Committee that 06 institutions have been connected to the RAMIS and that the Department of the Registrar of Companies has been unable to be connected due to certain technical difficulties. It was stated that it is not possible to connect to the RAMIS due to a problem with the number of characters available when entering company addresses in the e-ROC system of the Department of the Registrar of Companies. It was revealed that there is a limit of 40 characters to enter the address in the RAMIS . It was declared that the Department of Inland Revenue is taking measures to increase the number of RAMIS 2.0 characters to 60. The Chairperson of the Committee stated that due to this issue of Department of the Registrar of Companies, the report of the Technical Committee appointed in respect of the RAMIS has also been delayed. When the Committee inquired about the system that should be modified to connect the RAMIS with the Department of the Registrar of Companies, the relevant parties pointed out that it would be easier and more appropriate to make changes to the e-ROC system. It was suggested that if the Inland Revenue Department system will be changed, it would affect many institutions and	In the RAMIS, The number of characters per line for entering the address has been increased to 60. Further, a new line (Additional Field) has been added to enter the address in the E-ROC system of the Department of Registrar of Companies. A regulation requiring companies to obtain a TIN prior to the issuance of their Certificate of Incorporation will be issued by the Commissioner General of Inland Revenue, in order to make the collection of information on every registered company mandatory A maintenance agreement has been entered into with the developer of the RAMIS , Singapore Corporation Enterprise (SCE), for a period of 03 years from 01.02.2024 to 31.01.2027, with the approval of the Cabinet of Ministers. In compliance with the said maintenance agreement, the proposal for taking over the RAMIS to the Department of Inland Revenue was submitted to the Ministry of Finance on 06.11.2024. Further , the report of the committee appointed by the Director General (Establishment) to review this taking over plan and submit recommendations has been submitted to the Secretary to the Ministry of Finance. Accordingly, the Cabinet approval has been received on 08/09/2025 to implement the recommendations of this report. Approval was granted to implement the recommendations of the Cabinet Memorandum No. MF/088/CM/2025/221 (Annexure 01) submitted by the Minister of Finance, Planning and Economic Development dated 24.08.2025, at the Cabinet Meeting held on 08.09.2025. Accordingly, a committee consists of 10 members was appointed on 17.11.2025 under the chairmanship of the Secretary to the Ministry of Digital Economy to evaluate feasibility of the proposed taking over plan understanding the human resource constraints that may arise. The report prepared by this committee was submitted to the Secretary to the Ministry of Finance on 08.01.2026. As per the above recommendations of the Cabinet of

	therefore the Department of the Registrar of Companies should make modifications as appropriate. The Committee advised that the Department of the Registrar of Companies should include an additional field to enter the address in the system and that the Inland Revenue Department should increase its number of characters to 60. **Recommendations** The Committee recommended to the Registrar of Companies to make the necessary amendments to its data system to link with the RAMIS of the Inland Revenue Department and submit a report to the Committee, including the dates and costs spent on the steps to be taken and the time required to complete the relevant coordination before 31.12.2023. The Committee recommended to the CAO/CAO of the Ministry of Finance, Economic Stabilization and National Policies to make the necessary interventions to connect the Department of the Registrar of Companies to the RAMIS of the Department of Inland Revenue and to submit a full report on this to the Committee before 01.12.2023. The Committee directed the Chairman of the Technical Committee 1 appointed by the Committee on Public Accounts regarding the RAMIS to submit the report inclusive of the recommendations regarding the implementation of this data system to the Committee on or before 01.12.2023. i. As the IRD did not agree to increase the number of	Ministers, a Memorandum of Understanding (MoU) should be entered into with the Secretaries of the Ministry of Digital Economy and the Ministry of Finance, Planning and Economic Development and the Commissioner General of Inland Revenue regarding the functional responsibilities and financial commitments before initiating the taking over plan. The draft of this MoU was forwarded to the Ministry of Finance for legal clearance on 27.04.2026. Before initiating of taking over an advisor to the Ministry of Digital Economy and a Director of the Presidential Secretariat / two IT experts from Gov Tech Sri Lanka Pvt. were appointed on 26.02.2026 in order to gain a full understanding of the RAMIS and to obtain recommendations on the takeover plan. Accordingly, they had discussions with the Department of Inland Revenue, University of Moratuwa and SCE/NCS (Pvt) Ltd. They will submit the plan and recommendations for the takeover of the RAMIS.

	characters in the Address line to 90 following the letter No. ARGC/Miscellaneous/ 2023 dated 08.01.2024 the Registrar General of Companies, the number of characters in the ROC Address line has been reduced to 60. Similarly, it has also been informed that the ROC Address line has been increased up to three. ii. By the letter No. MF06/4/IRD/COPA/2023 dated 04.01.2024 of the Deputy Secretary to the Treasury has technically linked the eROC system of the Department of the Registrar of Companies and the RAMIS of the Inland Revenue Department enabling the applicant to obtain a Taxpayer Identification Number (TIN) when registering a company. However, due to the differences in the fields provided for the address in the relevant systems, there are situations where a TIN number cannot be issued for some companies due to non-validation of the data sent by eROC and non-compliance with the required specifications. In a meeting held on 18.08.2023 to discuss this	

	matter it was decided to include an additional line for the address in the eROC system and to increase the number of characters in the RAMIS from 40 to 60. It has been informed that a user test will be conducted later and this will be included in the system. It has also been informed that only a TIN could be issued under this system and it has been suggested that this should be made mandatory for all company registration requests. iii. The relevant report has been submitted. Further, it was also stated that the maintenance agreement of the RAMIS will expire on 31.01.2024 and that the Inland Revenue Department does not have the resources to fully carry out the maintenance work of the system. However, the CAO/AO stated that the necessary measures are being taken to further extend this maintenance agreement and that discussions are ongoing in respect of possible action to be taken if such an extension is not possible.	

06.	**Levy of tax for Casino businesses** It was revealed at the committee meeting that establishments operating casino businesses are required to pay a one-time tax of Rs. 1000 million as per Finance Act No. 10 of 2015 and accordingly, 04 casino business establishments in Sri Lanka have to pay this tax. A case was filed against those institutions for non-payment of the relevant taxes and although according to the judgment, those institutions should pay the taxes within 7 months, it was stated that only 2 institutions paid taxes agreeing the said judgment. It was also revealed that the remaining two institutions have appealed against the said judgement and meanwhile each establishment is paying taxes of Rs. 15 million per month. In addition, the CAO/AO stated that legal proceedings have been initiated against those institutions as they have also failed to pay the annual levy.	Kindly note that as of 07.05.2026, two Casino business establishments, Marina and Stardust have each paid the Casino Industry default tax of Rs. 705,000,000/= and a balance of LKR 295,000,000/= each remains to be paid. Furthermore, an action is currently pending before the Court of Appeal under Case No. CA/(Writ)/793/2024 regarding the evasion of paying annual taxes by those institutions
07.	**Registration of new tax payers** The Committee inquired about the methods adopted by the Inland Revenue Department to increase the tax network required to increase tax revenue and the measures taken to make aware the public in this regard. CAO/AO stated that 198,253 new income tax files have been opened from January 2023 to 31 of October	For the purpose of enhancing tax revenue and expanding the tax network, following methods have been followed to raise public awareness during the period from the year 2024 to April 30, 2026: 1. Public awareness through social media and other electronic media on the following topics: • Explaining how to access e-services, online tax registration, and obtaining a PIN number. Filing tax returns online and updating taxpayer information through the RAMIS

	31, 2023 and necessary measures are being taken to register every person above the age of 18 with the Inland Revenue Department from January 2024. The Committee pointed out that information that could be important in this regard can be obtained from the Department of Census and Statistics. The CAO/AO also stated that relevant awareness will be made through electronic media institutions and through Short Message Service (SMS). The CAO/AO stated that TIN numbers (Taxpayer Identification Numbers) will be issued to individuals for tax collection, the data will be analyzed and the relevant individuals will be allowed to register voluntarily if they have a tax liability and if they do not follow it , registration will be forced (Forced Registration).	system. • Uploading videos to the YouTube channel in all three languages: Sinhala, Tamil, and English. • Arranging for departmental officers to participate in television interviews to educate the public 2. Organizing tax awareness programmes 2.1 Conducting awareness programs at the premises of various organizations and institutions upon their request; i.e. providing advice and assistance in online registration for tax, obtaining PIN, filing of tax returns, and making aware officers of institutions and general public about updating taxpayer information. 2.2 Conducting awareness programmes for officers of institutions and the public under the initiative of the department • Conducting street survey programmes to make aware the public on taxes and making arrangements to open new files • Taking measures to inform institutional officers and the general public about online tax registration, obtaining PINs, filing tax returns, and updating taxpayer information by inviting them to the Department premises.. • Providing support services to submit tax returns online by visiting government institutions through mobile services during the period close to the due date for submitting income reports and similarly, providing support services and other consultation services to taxpayers for submitting tax returns online at the head office premises of the Department of Inland Revenue.

		From November 2023 to April 2026, 11,594,488 TINs (Taxpayer Identification Numbers) were issued. Furthermore, individual registrations for the following tax types during the period from November 2023 to April 2026 are as follows:. CIT - 54,356 IIT - 813,777 PIT - 3,680 PAYE - 9,387 WHT - 4,665 VAT - 22,227 VAT ON FS - 95 SD - 1,542 CGT - 9,288 SSCL - 9,358
(Audit Reports for the Financial Years 2021 and 2022 relevant to the Ministry of Finance, Economic Stabilization and National Policies, the current performance of the said Ministry and the current status of the meeting held on 17th November 2023 at the Sri Lanka Customs, the meeting held on 15th November 2023 at the Department of Inland Revenue and the meeting held on 05th October 2023 at the Department of Excise) **Date of Examination - 24th January 2024**		
01.	**<u>Intervention of the Ministry of Finance, Economic Stabilization and National Policies to increase state revenue.</u>** The Committee inquired whether it is truly required by the Ministry of Finance, Economic Stabilization and National Policies to increase state revenue. The committee observed that the activities of audit firms prevent the Inland Revenue Department from collecting tax revenues properly, and pointed out that audit firms should be properly regulated and the Inland	The Action Plan is attached herewith (Annexure 02).

	Revenue Act should be amended for the purpose of increasing revenue. The committee pointed out that the Ministry of Finance, Economic Stabilization and National Policies should act with a specific economic plan for the year 2024 to address the economic crisis, and stated that the shortcomings of the ministry are being monitored. **Recommendations** The Committee recommended to the CAO/AO of the Ministry of Finance, Economic Stabilization and National Policies to study the discussion notes inclusive of the directives/ recommendations/ proposals given by the Committee on Public Accounts, the Committee on Government Finance, the Committee on Ways and Means, the Sectoral Oversight Committee on National Economic and Physical Planning and the Sectoral Oversight Committee on Alleviating the Impact of the Economic Crisis during the past one year period (01.01.2023 – 26.01.2024) regarding the three institutions namely Sri Lanka Customs, the Department of Inland Revenue and the Department of Excise, and to submit to the Committee before 26.04.2026 a proposal to increase the revenue of the above three government institutions and an action plan for its implementation, and to coordinate more efficiently with the Ministry of Finance, Economic Stabilization and National Policies in this regard.	

	Through the letter No. MF6/4/COPA/General/2023 dated 05.03.2024 of the Secretary to the Ministry of Finance, Economic Stabilization and National Policies, he has submitted a proposal and action plan to increase revenue of the Excise Department, and a proposal to increase revenue of the Sri Lanka Customs and Inland Revenue Department.	
02.	<u>**Lack of coordination between the Ministry of Finance, Economic Stabilization and National Policies and relevant institutions**</u> The Committee on Public Finance had pointed out the requirement of appointing a casino regulator and although the Ministry of Finance, Economic Stabilization and National Policies had stated that it would be fulfilled by 30.09.2023, the Chairman of the Committee on Public Finance drew attention of the Committee on not implementing it not been implemented to date. The Committee observed that the reason for this is the lack of proper coordination between the Department of Inland Revenue and the Ministry of Finance, Economic Stabilization and National Policies. Further, the Committee pointed out that the failure to collect Value Added Tax (VAT) from foreign companies when they sell software systems in Sri Lanka is due to the deficiencies within coordination	A State Revenue Administration Reform and Modernization Division has been established at the Presidential Secretariat to address and regulate coordination gaps between the Ministry of Finance, Economic Stabilization and National Policies and its related institutions

	between the Ministry of Monetary, Economic Stabilization and National Policies and the Department of Inland Revenue.	
04.	**Minimum Alternate Tax Policy** The committee stated that the government is losing a large amount of tax revenue due to non-implementation of the Minimum Alternate Tax Policy by Sri Lanka which is levied by all countries in the world except a few countries, and expressed its discontent about the failure of responsible officials to take policy decisions in this regard.	Since the legal framework required to implement the Minimum Alternate Tax policy proposed in the 2025 Budget has not yet been enacted, the corporate tax rates under the First Schedule to the Inland Revenue Act remain at a maximum of 30% and a minimum of 14%. Up to the assessment year 2025/2026, foreign income has been approved to be subject to a 15% tax rate from the assessment year 2025/2026 onwards Please be informed that in the absence of the necessary legislative framework to implement the proposed minimum alternative policy (Global Minimum Tax) under OECD Pillar Two, the Inland Revenue Department is currently unable to collect the respective tax
05.	**Temporary VAT Registration** The Committee observed that the government is losing a large amount of tax revenue through temporary VAT registration and pointed out that temporary VAT numbers are being issued to institutions that are not entitled for permanent VAT registration. **Recommendations** The Committee recommended to the Auditor General of the Ministry of Finance, Economic Stabilization and National Policies to appoint a committee to study the matter and recommend appropriate measures, to investigate the possibility of suspending the temporary VAT	In terms of section 4 of the Value Added Tax (amendment) Act No. 04 of 2025, permanent registration has been made mandatory for the import or export of goods for commercial purposes, from the effective date of the said Amendment Act. Accordingly, after thorough examination, Temporary VAT Registration will be granted only on importing for individual purposes.

	number registration and to issue a circular to stop it, and if it is not possible to stop the registration, to submit a report to the Committee with reasons before 22.02.2024. The report of the committee appointed to study and recommend appropriate measures in respect of the loss of a large amount of revenue due to the granting of temporary VAT registration has been submitted by the Secretary to the Ministry of Finance, Economic Stabilization and National Policies, through the letter No. MF5/PA/04/2024/Tax dated 11.03.2024.	
06.	**<u>Revenue Administration Management Information System (RAMIS) of the Inland Revenue Department</u>** The CAO/AO stated that if structural amendments are made to tax-related laws, a change request should be made, but changes in tax rates could be applied to the data system. It was also revealed that there are communication lapses rather than problems with the RAMIS software. Further, the Committee also expressed its discontent about the unwillingness of the officers to implement this database although approximately Rs. 16 billion has been spent on the RAMIS which is expected to be completed at a cost of Rs. 4 billion, but has not yet been implemented properly, and the fact that the agreement for the	According to the terms of the agreement entered into between the two states, the written permission of the Singapore Cooperation Enterprise (SCE)—which signed the agreement on behalf of the Government of Singapore—has not been received to share documents or information related to the RAMIS computer system with any other third party. Consequently, the relevant copies of the agreement could not be provided to the Auditor General. Officials from the Attorney General's Department have also pointed out that providing such copies would constitute a breach of the agreement's terms, potentially enabling the Singaporean entity to take legal action against the Commissioner General of Inland Revenue. Furthermore, an official from the Attorney General's Department had previously clarified this matter before the COPA Committee.

	establishment of this database has not been given access to the Auditor General for examination. The Commissioner General of the Inland Revenue Department stated that, on the instructions of the Secretary to the Ministry of Finance, Economic Stabilization and National Policies, a committee consists of officers at various levels has been appointed to identify deficiencies in the RAMIS and submit proposals for that purpose and necessary future action will be taken after those proposals will be submitted. **Recommendations** The Committee made recommendations to the CAO of the Ministry of Finance, Economic Stabilization and National Policies to reconvene the committee to consider the implementation of the recommendations included in the report prepared by the Technical Committee 1 appointed by the Committee on Public Accounts on 24.01.2023 regarding the RAMIS, discuss the necessary matters and submit a progress report to the Committee before 22.02.2024 and that a copy of the report provided by the International Monetary Fund (IMF) regarding the RAMIS be provided to the Committee; The Secretary to the Ministry of Finance, Economic Stabilization and National Policies, through the letter No. MF06/04/COPA General 2023 dated 2024.05.08, has submitted the	

	progress and timeline pertaining to the items in action included in the Technical Committee 1 report submitted by the Department of Information Technology Management regarding the RAMIS. Further, through his letter No. MF6/4/COPA/ General/2023 dated 2024.03.05, a copy of the report provided by the International Monetary Fund (IMF) regarding the RAMIS has also been submitted.	
07.	**<u>Regularization of the Tax Administration</u>** The Committee emphasized that efforts should be made to resolve the economic crisis through effective tax administration. The Committee proposed the establishment of a separate unit under the administration of the Ministry of Finance, Economic Stabilization and National Policies to increase revenue from the Sri Lanka Customs, the Inland Revenue Department and the Excise Department.	A State Revenue Administration Reform and Modernization Division has been established at the Presidential Secretariat to regulate coordination gaps between the Ministry of Finance, Economic Stabilization and National Policies and its related institutions.

I hereby kindly submit information on the observations of the Hon. Minister of Finance, Planning and Economic Development and the steps taken in relation to the reports submitted by the Committee on Public Accounts under Standing Order No. 119(4) for Parliamentary Series No. 487.

Commissioner General
Department of Inland Revenue

Rukdevi P.H. Fernando
Commissioner General of Inland Revenue
Inland Revenue Department
Sir Chittampalam A. Gardiner Mawatha
Colombo 02

Annexure 01

நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமை

MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOP

මහලේකම් කාර්යාලය, කොළඹ 01, ශ්‍රී ලංකාව. | செயலகம், கொழும்பு 01. இலங்கை. | The Secretariat, Colombo 01. Sri Lanka.

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වෙබ් අඩවිය / இணையத்தளம் / Website: www.treasury.gov

මගේ අංකය / எனது இல. / My No.: MF/088/CM/2025/221

ඔබේ අංකය / உமது இல. / Your No.:

දිනය / திகதி / Date: 24.08.2025

Cabinet Memorandum

Takeover Plan for Revenue Administration Management Information System (RAMIS) to Inland Revenue Department (IRD)

1. Background

RAMIS is a fully automated tax system with end-to-end automation of all tax functions. Having considered the recommendations made by the Cabinet Memorandum dated 21.11.2023 (Annexure 01) the Cabinet of Ministers by its Decision dated 11.12.2023 (Annexure 02) decided to submit takeover plan by the Ministry of Finance as the ongoing maintenance service agreement with the Singapore Corporation Enterprises (SCE) by 31.01.2027 as per the Cabinet Decision dated 30.04.2024 (Annexure 03). The SCE has assigned its subcontractor NCSI Solutions (pvt) Ltd (NCS) for design, development, and maintenance of RAMIS.

Inland Revenue Department (IRD) has submitted the Takeover plan (Annexure 04) prepared to proceed with the takeover during the maintenance period. Having considered the report it was decided to review it with the present government policy on digitalization, by a committee comprising with the officials from the Presidential Secretariat, Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Digital Economy (MoDE), Inland Revenue Department(IRD), Department of Management Services, Department of Information Technology Management and Department of Legal Affairs.

2. Description

The committee has submitted its report to the MoFPED (Annexure 05). The Committee has identified the takeover plan in phases (Table 01). The committee recommendations are summarized in the Table 02.

Table 01: Arrangement of the scope of takeover plan in phases

Phase	Description	Takeover of the relevant phase
Phase 01	In Phase 1, the following RAMIS application modules are expected to be handed over to IRD. The modules are: External interface and Information Module, Audit Query, Clearance, Dashboard, Advance Analytic, Reporting and Data Model, CRM, Share Point Portal, Hardware RAMIS Infrastructure	Date of the resource fulfillment for Phase 01 (T1) + 03 months

Phase 02	In Phase 2, the following RAMIS application modules are expected to be handed over to IRD. The modules are: Assessment (CIT, IIT, PIT, PAYE, WHT, VAT, VAT on FS, SD, ESC, NBT, CGT, SET, SSCL including GA & Audit),Appeal/ ARR, Objection, Directions, Taxpayer Financial, Taxpayer Registration, Public /Private Ruling ,Collections, Refunds, Payments	Date of the resource fulfillment for Phase 02 (T2) + 03 – 06 months
Phase 03	In Phase 3, the following RAMIS application modules are expected to be handed over to IRD. The modules are: Technical Architecture/ Framework, Correspondence, Other, RAMIS Security, Project Management and Administration including deployment, etc.	Date of the resource fulfillment for Phase 03 (T3) + 01 – 02 months

Table 02: Hardware and Software maintenance responsibilities are with following entities

Description of the scope	Description of the Method	Responsibility
a. Hardware RAMIS infrastructure b. Program Management/ project Management (6 Months).	To transfer this to local service provider as per the national Procurement guidelines. When the Hardware reach the end of life/end of support to migrate to the Lanka Government Cloud (LGC) Maintenance windows, routine maintenance support	IRD, MoDE PMU/GovTech/ MoDE
Software a. Level 1 (L1) support	L1 and Business domain requirements during and after the takeover (Basic Trouble shooting and user administration)	IRD with resources to continue
b. Level 2 (L2)	Beyond the basic trouble shooting need more experts, Committee proposed to absorb the local team or recruit a team to provide it by Govtech/PMU, MODE	GovTech/ PMU, MoDE
c. Level 3 (L3)	Highest level of technical support	Govtech/ PMU, MoDE
d. Change Request (CR)	New code development, by NCS until takeover plan completed Upon completion of takeover by Govtech/PMU, MODE	NCS until completion of takeover subsequently by Govtech/ PMU, MoDE

These L1, L2, L3 and change request will be having all 3 phases.

The committee has proposed to implement the takeover plan immediately.

However it should be noted that six members of the committee (out of the total nine members) have signed with comments. It should be noted that the official representative of the MoDE has indicated the need for obtaining the formal concurrence of the Secretary / MoDE. This is mandatory as MoDE through GovTech would be an integral implementation partner. Comments of the other members also should be considered.

It is essential to review the technical feasibility of implementing the proposals of the committee as given in table 02, especially identifying the availability of the human resources with necessary qualifications and experiences as GovTech / PMU will have to do new recruitments.

Further they have recommended if necessary to get any further support from SCE/NCS after 31st January 2027 upon completing the takeover plan and to continue 24/7 service provided by NCS. However the implementation of Takeover plan has to be implemented with the collaboration of SEC and NCS as, the training and capacity development have to be continued with them on system management.

3. Recommendations

Considering the committee recommendations and the requirement of implementing the RAMIS takeover plan immediately, following are recommended, to grant approval

3.1 To accept the committee recommendations on the takeover plan.

3.2 To appoint a review committee under the Chairmanship of Secretary / Ministry of Digital Economy comprising of members (maximum 10 members) including IT industry and academia (02 members from each) who have experiences in developing and maintaining IT systems providing citizen services, to evaluate the feasibility of the proposed takeover plan understanding the human resource constraints that may arise.

3.3 To enter into Memorandum of Understanding (MoU) with the secretaries of Ministry of Digital Economy, Ministry of Finance, Planning and Economic Development and Commissioner General of Inland Revenue Department on functional responsibilities, financial and resource obligations before starting the takeover plan.

3.4 To follow the National Procurement guideline for any outsourcing or Public Private Partnership to get the service for RAMIS.

4 Approval

Approval of the Cabinet of Ministers is sought to implement the recommendations made in the paragraphs 3.1, 3.2 , 3.3 and 3.4 above.

Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development

A decision of the Cabinet Meeting held on 2025-09-08

08. Cabinet Paper No.25/1637/804/198, a Memorandum dated 2025-08-24 by the Minister of Finance, Planning and Economic Development on "**Takeover Plan for the Revenue Administration Management Information System (RAMIS) to the Inland Revenue Department**" - (Cabinet decisions dated 2024-04-29 and 2025-08-04 on CPNo.24/0805/604/079-I and CP No.25/1321/804/100-I respectively refers) the above Memorandum and the Officials' Committee Report attached as Annex-05 thereto, were considered by the Cabinet. After discussion, it was decided to grant approval to pursue action as recommended in sub-paragraphs 3.1, 3.2, 3.3 and 3.4 in paragraph 3 of the Memorandum.

Action by: **My/Finance, Planning and Economic Development**
My/Digital Economy - copy of Memorandum annexed.
Commissioner General of Inland Revenue - copy of Memorandum annexed.

Copied to: **Secretary to the President** - copy of Memorandum annexed.
Attorney General - copy of Memorandum annexed.
Secretary to the Prime Minister - copy of Memorandum annexed.

Checked by: 1.
2.

Annexure 02

9. බදු පරිපාලනය ශක්තිමත් කිරීම (දේශීය ආදායම් දෙපාර්තමේන්තුව).

යෝජනා	කාල රාමුව			ප්‍රගතිය
	2024	2025	2026	
ඉදිරි වසර දෙක තුළ ඇතිවන පුරප්පාඩු ද ඇතුළත්ව දේශීය ආදායම් දෙපාර්තමේන්තුවේ පුරප්පාඩු වහාම පිරවීම.	1	2	3	1. වර්ෂය තුළ සහකාර කොමසාරිස්වරු 57 දෙනෙකු බඳවා ගෙන ඇත. 2. වර්ෂය තුළ සහකාර කොමසාරිස්වරු 98 දෙනෙකු බඳවා ගෙන ඇත. 3. සහකාර කොමසාරිස්වරු 200 දෙනෙකු බඳවා ගැනීමට කටයුතු කෙරෙමින් පවතී.
දේශීය ආදායම් දෙපාර්තමේන්තුව නිලධාරීන්ට ප්‍රමාණවත් කාර්ය මණ්ඩල පුහුණු පහසුකම් සැපයීම (මෑතකාලීන බදු නීති සංශෝධන, ජාත්‍යන්තර බදු, ඩිජිටල් සේවා සහ තොරතුරු තාක්ෂණය ආශ්‍රිත වත්මන් ප්‍රවණතා, බදු මගහැරීම් සහ බදු ගෙවීම් පැහැර හැරීම් වලට එරෙහිව ක්‍රියා කරන ආකාරය ආදිය).				1.විදේශ පුහුණු අවස්ථා 2023-47 2024- 50 2025- 41 2.දේශීය පුහුණු අවස්ථා 2024- 26 2025- 12 3. දෙපාර්තමේන්තුගත පුහුණු අවස්ථා • වර්ෂයක් සඳහා පැය 12 බැගින් සියළු නිලධාරින සඳහා පුහුණු අවස්ථා ලබා දීම • බඳවා ගන්නා ලද නව නිලධාරීන් සඳහා කාර්යක්ෂමතා කඩයිම් විභාග සඳහා දේශන මාලාවක් පැවැත්වීම 2024- 536 2025- 576
දේශීය ආදායම් පනතේ 99 වන වගන්තිය ප්‍රකාරව දේශීය ආදායම් දිරිගැන්වීමේ අරමුදල ස්ථාපිත කිරීම සහ දේශීය ආදායම් දෙපාර්තමේන්තුවේ නිලධාරීන් උනන්දු කිරීම සඳහා අරමුදල මඟින් දිරි දීමනා ගෙවීම				නිලධාරීන් සඳහා අර්ධ වාර්ෂික දිරිදීමනා ගෙවීම නිවැරදිව කරගෙන යනු ලබයි.
අයවැය යෝජනා ඇතුළුව බදු සම්බන්ධ වෙනස්කම් සඳහා දේශීය ආදායම් දෙපාර්තමේන්තුව වෙතින් නිරීක්ෂණ ලබා ගැනීම (වෙනස්කම් අවශ්‍යද				2024,2025 වර්ෂ සඳහා නිරීක්ෂණ ලබා දී ඇත.

Annexure 02

නැද්ද යන්න තීරණය කිරීම සඳහා දේශීය ආදායම් දෙපාර්තමේන්තුවට ප්‍රායෝගික අත්දැකීම් සහ ජාත්‍යන්තර භාවිතයන් පදනම් කරගෙන නිරීක්ෂණ ලබා දිය හැකිය).				2026 වර්ෂය සඳහා කෙටුම්පත් සකස් කරමින් පවතී.
YouTube නාලිකා, වෙබ් අඩවි සහ ජංගම දුරකථන පදනම් කරගත් ව්‍යාපාර වැනි නවීන ආදායම් ඉපැයීමේ ක්‍රමවලින්ආදායම් උපයනු ලබන බදු ගෙවන්නන්ගෙන් බදු එකතු කිරීමට පහසුකම් සහ පුහුණුව (තාක්ෂණික දැනුම සහ තොරතුරු රැස් කිරීම සම්බන්ධ දැනුම) ලබා දීම.				පුහුණු අවස්ථා ලබා දෙමින් පවතී.
ව්‍යාපාරික ස්ථාන, පෞද්ගලික සේවාසැපයීමේ (PP) ස්ථාන , සේවායෝජකපරිශ්‍ර ආදිය වෙත නිරීක්ෂණ චාරිකා වැනි නව බදු ගෙවන්නන්ලියාපදිංචි කිරීම ඉලක්ක කරගත් ස්වේච්ඡා ලියාපදිංචි ක්‍රියාකාරකම් හඳුන්වා දීම (ලියාපදිංචි කිරීමේ පෝරම බෙදා හැරීම සහ එම ස්ථානවලින්ඒවා අවශ්‍ය ලියකියවිලි සමඟ එකතු කිරීම).				වීදි සමීක්ෂණ පැවැත්වීම මඟින් අදාල කාර්ය 2025 වර්ෂයේ සිට සෑම වර්ෂයකම සිදුකරමින් පවතී.
ලියාපදිංචි නොකළ බදු ගෙවන්නන් ස්වේච්ඡාවෙන් ලියාපදිංචි වීම සඳහා පෙළඹවීමට බදු පිළිබඳ දැනුවත් කිරීමේ වැඩසටහන් පැවැත්වීම.				1. 2024 වර්ෂය තුළ මුළු රටම ආවරණය වන පරිදි වැඩසටහන් 84ක් පවත්වා ඇත. 2. 2025 වර්ෂය තුළ මුළු රටම ආවරණය වන පරිදි වැඩසටහන් 143ක් පවත්වා ඇත. 3. 2026 වර්ෂයේද වැඩසටහන් පැවැත්වීම සිදු කරමින් පවතී.
යහපත් බදු ගෙවන්නන් සඳහා රන් සහ රිදී කාඩ්පත් ක්‍රමය නැවත සක්‍රීය කිරීම සහ ඔවුන් සඳහා එකඟ වූ ප්‍රතිලාභ සහතික කිරීමට ක්‍රියාමාර්ග ගැනීම				1. 2024 වර්ෂයේදී කාඩ්පත් 06 නිකුත් කර ඇත. 2. 2025 වර්ෂයේදී කාඩ්පත් 09 නිකුත් කර ඇත. 3. 2026 වර්ෂයේදී කාඩ්පත් සඳහා අයදුම්පත් 1200ක් පමණ ලැබී ඇත.
සාමාන්‍ය ජනතාවගේ ප්‍රයෝජනය පිණිස බදු ගෙවන්නන්ගේ බදු ගෙවීම් ඵලදායී ලෙස යොදාගන්නා බවට බදුගෙවන්නන් දිරිමත් කිරීම සඳහා ප්‍රචාරණ වැඩසටහන් පැවැත්වීම				ප්‍රධාන ජනමාධ්‍ය හා සමාජ මාධ්‍ය හරහා ප්‍රචාරන වැඩසටහන් ක්‍රියාත්මක කිරීම සෑම වර්ෂයකම සිදු කරයි.

Form (No. 01)

Parliamentary Series No. 487

Sri Lanka Customs Department

No	Key Points Discussed	
01	The significant loss of customs revenue due to informal trading in Sri Lanka, which has grown from 10% of imports initially to 40% at present.	The relevant report has been referred by my letter bearing No. SLC/ESD/01/COPA/2023 and dated 19.12.2023. (Annexure 01)
02	Follow up whether Sri Lanka gains a trade advantage through the export of goods manufactured using imports brought in under Board of Investment (BOI) tax concessions.	The relevant report has been referred by my letter bearing No. SLC/ESD/01/COPA/2023 and dated 19.12.2023. Relevant process is regulated through a system maintained by the Central Bank of Sri Lanka, and ASYCUDA only provides the necessary export data to the Central Bank of Sri Lanka.
03	Coordination between the upgraded internal software of Sri Lanka Customs (ASYCUDA) and the Inland Revenue Department's RAMIS system.	a) Improvements made to the ASYCUDA system: 1. Initially connected to 14 institutions, this has been expanded to 19 institutions by adding 5 more, including the Inland Revenue Department and the Sri Lanka Standards Institution. 2. Two public-facing software tools — Track My CusDec and Track My Vehicle — were introduced and enhanced, allowing importers/exporters to track the clearance progress of their customs declarations and obtain details of imported vehicles. 3. As a step forward in the paperless process, **digital signatures** and submission of scanned documents have been introduced for the customs clearance process.

No	Key Points Discussed	
		4. **Remittance Management Module** has been added to the ASYCUDA system. b) ASYCUDA system data has been transmitted to the Inland Revenue Department for over 18 years, and since the inception of the Inland Revenue Department's RAMIS system, ASYCUDA data has continued to be transmitted to it uninterruptedly without any issues.
04	Reviewing the progress of implementing recommendations made by the Committee on Public Accounts (COPA) at its meeting held on 06 April 2021. <u>Order No. 01</u> The National Water Supply and Drainage Board, which was entrusted by the Sri Lanka Treasury with the task of procuring DI pipes and fittings required for the Eastern Province Water Development Project — funded by a grant from the Government of Japan — had awarded a contract to M/S Access International (Pvt) Ltd. Under this contract, Access had warehoused goods valued at USD 5,139,621. However, at the time of clearing the goods from the warehouse, locally fabricated invoices were used to inflate the declared value to USD 6,350,364, and fraudulent import declarations were submitted, thereby enabling M/S Access to obtain an excess payment of USD 1,210,743. Furthermore, while the customs duty calculated at the time of the first warehousing was Rs. 263,301,203, the duty	My Report, including recommendations of Preliminary Investigation Committee bearing No. ESD/04/2021/06 and dated 01.06.2023 has been submitted and further actions in this regard will be taken by the Ministry of Water Supply and Estate Infrastructure Development.

No	Key Points Discussed	
	was shown as Rs. 325,800,859 at the second instance, resulting in the Government of Sri Lanka having overpaid Rs. 62,499,656. Since projects of this nature are funded through government loans which must be repaid with interest, the Committee had recommended to the Accounting Officer at the meeting held on 06 April 2021 that the Customs Department take measures to prevent such situations from arising in the future.	
05	**<u>Order No. 2</u>** During 66 instances of coal imports carried out in 2016 by Lanka Coal Company (Pvt) Ltd, a state-owned company responsible for supplying coal to the Norochcholai Coal Power Plant, accurate information regarding the Cost, Insurance and Freight (CIF) value of the coal was not disclosed. A customs investigation was conducted to recover approximately Rs. 187 million in VAT that had been under-collected on this basis. However, instead of recovering the under-calculated VAT as an additional tax, a penalty of Rs. 205 million was imposed, of which 70% was allocated for officers' rewards and welfare, resulting in a loss of Rs. 125.5 million in tax revenue to the government. Based on the recommendations of the previous Committee on Public Accounts, the Committee at its meeting on 06.04.2021	Recommendations of the Committee have not been submitted.

No	Key Points Discussed	
	recommended to the Chief Accounting Officer/Accounting Officer that the Director General of Customs / Customs Department expedite the investigation by the committee appointed by the Ministry of Finance to look into the above issue, and submit the relevant report to the Committee within the next 2 months.	
06	<u>**Order No. 03**</u> A customs investigation was initiated on the basis that the Sri Lanka Ports Authority had failed to submit customs declarations for 36 Cranes valued at Rs. 11,498 million imported in 2011. A penalty of Rs. 1,580 million was imposed on the Ports Authority, and an attempt was made to claim 50% of that amount, Rs. 790 million, as rewards. The previous Committee on Public Accounts, at its meeting on 06.04.2021, had decided to seek the opinion of the Attorney General regarding the above matter. The Committee had also recommended to the Director General of Customs that actions taken to implement other recommendations made at previous Public Accounts Committee meetings, along with their current status, be reported to the Committee. On 24.07.2021, the Director General of Customs had appointed a three-member committee, however, despite more than two years having passed, a final report on this matter had not been issued.	Recommendations of the Committee have not been submitted.

No	Key Points Discussed	
07	**Amendment to the Customs Ordinance**	Report on the current status of the amendment to Protection of Government Revenue (Special Provisions) Act No. 01 of 2006 with Sections 47 and 57 of the Customs Ordinance has been submitted by my letter bearing No. SLC/ESD/01/COPA/2023 and dated 19.12.2023. Currently, relevant activities are carried out by the Customs Ordinance Review Committee, appointed by the Presidential Secretariat, and it has been informed that actions are being taken to submit the first draft with final recommendations of the said Committee.
08	In 2021, a total of Rs. 2,926,071,598 was paid to 2,432 Sri Lanka Customs officers, comprising Rs. 1,839,078,959 from the Government Consolidated Fund as salaries, wages, overtime, holiday pay and incentives, and Rs. 1,086,992,639 from the Customs Overtime Cargo Examination Fees and Information and Communication Technology Fund. However, fingerprint records confirming attendance at duty had not been submitted to the audit, which serve as the verification evidence for the said expenditure.	Due to the nature of duties of Custom's Officers, use of fingerprint machines creates practical issues and therefore an attendance register is used to mark arrival and departure. Although it was stated by my letter bearing No. SLC/ESD/01/COPA/2023 and dated 19.12.2023 that fingerprint machines would be used from 01.01.2024, Secretary to the Ministry of Finance, Economic Stabilization and National Policies considering the facts regarding their trade union action, held on 15.02.2024 has informed me by his letter bearing No. MF1/02/CUS/Sp.Ma and dated 16.02.2024 that issues of Custom Officers shall be further discussed and decided practical solutions to use fingerprint machine to mark their arrival and departure. Therefore, a committee consisting of 7 members including three trade union representatives and chaired by an Additional Director of Customs has already been appointed and it is expected to take actions in accordance with a practical methodology

No	Key Points Discussed	
		prepared in line with a decision taken through appropriate practical solutions which are proposed by the said committee.
09	Four scanning machines valued at USD 21,590,000 were installed and handed over to Customs in 2021, fully funded by the Government of Sri Lanka, for the purpose of detecting customs violations in import and export containers. The decision to purchase the scanners was made with full payment of USD 21,590,000 within 180 days, without taking the foreign exchange crisis into consideration. Although full X-ray scanning of containers for the customs clearance process was expected through the purchase of these machines, the failure to operationalize them meant that the intended objectives could not be achieved, like identifying items concealed among declared goods, reducing the number of false cargo declarations, and minimizing the importation of prohibited and illegal goods.	Report including relevant issues and proposals has been sent by the Annexure No. 03 of my letter bearing No. SLC/ESD/01/COPA/2023 and dated 19.12.2023 and current status has been submitted by Annexure 02.
10	A large number of vehicles and containers seized following investigations, forfeited, or handed over to Customs by other regulatory authorities had been held at various Customs locations. As of 31 October 2023, there were 668 vehicles and 736 containers held across 14 locations. Among these, 419 vehicles and 92 containers were stored in the SOLT	According to the proposal made by the Committee, necessary actions are being taken to donate 20 identified vehicles to technical/vocational training institutions.

No	Key Points Discussed	
	YARD, rented from a private company for custody under Customs supervision pending auction or disposal, of which 261 vehicles and 86 containers had been held there for more than 5 years. Investigation files relating to 133 of those vehicles had gone missing. A formal agreement with the relevant private company had only been in place from 2015 to 2020, after which the yard had continued to be used with five extensions until January 2023. The total rent paid to the private company from 2015 to January 2023 amounted to Rs. 77,485,548, and from February 2023, Customs had again entered into an agreement with the same company at a monthly rental of Rs. 4,650,000.	
11	A consignment of cigarettes seized in the year 2000 was, auctioned off and sold for Rs. 5.9 million, contrary to instructions issued following an investigation directing that the goods be re-exported. As a result, the foreign private company that had shipped the cigarette consignment filed a case against Sri Lanka Customs in the Colombo District Court. Although Sri Lanka Customs appealed to the Civil Appellate Court and subsequently to the Supreme Court, judgments were ruled against Customs at all levels. Accordingly, the total loss incurred by Sri Lanka Customs as a result of this erroneous decision	Complete report on the legal proceedings in this regard has been sent by Annexure 04 of my letter bearing No. SLC/ESD/01/COPA/2023 and dated 19.12.2023.

No	Key Points Discussed	
	amounted to Rs. 69.4 million. The file relating to this investigation had also gone missing, and no action had been taken under FR 102 to 110 against the officers responsible for the missing file or against those responsible for the erroneous decision.	
12	Although goods released to the domestic market by any industry holding a Manufacture in Bond (MIB) facility should be treated as imports and assessed for customs duties accordingly, two such companies availed themselves of the "70% tax concession granted for vehicles assembled using locally sourced components of not less than 30% in value," issued by the Minister in charge of Industries under Gazette No. 1448/1 dated 05 June 2006, thereby evading excise duty payments of Rs. 7,191,949,084 from 2017 to 2021. Locally assembled/ manufactured vehicle using new vehicle components containing domestic value addition recommended by the Minister-in-charge of the subject of Industries.	Although, at the time of customs clearance of vehicles assembled in a bonded warehouse, full Excise Duty related to import should be charged, a regulation has been imposed to use the matrix stipulated in Schedule III of the Extraordinary Gazette Notification No. 2418/43 and dated 10.01.2025 by using provisions made under Serial No. 02 of Schedule II of the said Gazette for local industries to charge only a part of Excise Duty for locally assembled vehicles by adding 20% of domestic value addition upon the recommendations of the Ministry of Industries and Entrepreneurship Development. Having sought Attorney General's advice by letters dated 06.09.2019 and 13.05.2024 regarding the legal status on provisions of the Excise (Special Provisions) Act, Customs Ordinance and Gazette Notifications on charging Excise Duty for locally assembled vehicles, the Attorney General has informed that relevant authorities should be made aware of practical issues of grant 70% tax concession subject to provisions specified by

No	Key Points Discussed	
		relevant Gazette Notifications. Accordingly, it has been referred to the Secretary to the Ministry of Finance on 20.01.2026 by reporting relevant practical status and, a discussion has been held at the Ministry of Finance on 02nd February 2026, which was chaired by the Deputy Minister of Industries and Entrepreneurship and with the participation of the Secretary to the Ministry of Finance and other officers. According to concurrence, reached at the said discussion it has been proposed that it is appropriate to conduct an independent evaluation and obtain a report on the industry of locally assembled vehicles and it's economic and social impact and further actions are being taken accordingly.
01	Intervention by the Ministry of Finance, Economic Stabilization and National Policies to increase state revenue.	Annexure 03
03	Draft Bill for the Amendment of the Sri Lanka Customs Ordinance.	Draft Bill has been submitted by the letter bearing No. MF6/4/COPA/General/2023 and dated 05.03.2024 of the Secretary to the Ministry of Finance, Economic Stabilization and National Policies.
08	Use of fingerprint machines.	According to the letter bearing No. MF1/02/CUS/Sp.Ma and dated 16.02.2024 of the Secretary to the Ministry of Finance , it has been informed to discuss further issues on using of fingerprint machines to mark arrival and departure of Customs

No	Key Points Discussed	
		Officers and take decisions on appropriate practical issues. As such, this procedure was delayed due to technical issues of fingerprint machines and after settle down of such issues, instructions were given to mark arrival and departure on fingerprint machines with effect from 01.04.2026. However, Customs Trade Union Alliance has made an explanation by letter dated 26.03.2026 and, informed that they will not give samples of fingerprints until an appropriate method for the Department of Customs is developed. Accordingly, a committee consisting of 7 members including three trade union representatives and, chaired by an Additional Director General of Customs has been appointed and it is expected to take further actions according to the said committee report.

Observations of the Hon. Minister of Finance, Planning and Economic Development and actions to be taken regarding the reports submitted by the Committee on Public Accounts under Standing Order No. 119 (4) for Parliamentary Series 487 are kindly submitted as above.

Wimal S.K.Liyanagama
Director General of Customs

Name of the Department : Sri Lanka Excise Department

Parliamentary Series Number : 487

Submission of particulars on the steps taken and observations made regarding the reports submitted by the Committee on Public Accounts under Standing Order No. 119(4).

(Parliamentary Series Number - 487)

<table>
<tr><th>Number</th><th>Deficiencies identified by the Committee</th><th>Measures taken by the Institution to address the deficiencies / Present Status</th></tr>
<tr><td>01</td><td>The intervention of the Ministry of Finance, Economic Stabilization and National Policies in enhancing government revenue.</td><td>Based on the proposal and action plan prepared by the Sri Lanka Excise Department to enhance revenue generation, it was possible to collect revenue exceeding the expected targets up to 30^{th} April 2025 and 2026.
<table>
<tr><th>Year</th><th>Expected Revenue Rs.Billion</th><th>Actual Manufacture Revenue Rs.Billion</th><th>Progress in achieving goals %</th></tr>
<tr><td>2025</td><td>227.4</td><td>233.109</td><td>112</td></tr>
<tr><td>2026</td><td>80.5</td><td>97.38</td><td>120.14</td></tr>
</table></td></tr>
<tr><td>09</td><td>Use of fake security features on liquor bottles.</td><td>It is expected that a new project will be implemented from 2^{nd} January 2027 to address the existing weaknesses of the sticker system, and a Cabinet Memorandum has already been prepared and submitted in this regard. It is anticipated that the installation of a CCTV camera system under the new project will result in a more technologically advanced and cost-effective system than the existing one.</td></tr>
</table>

I kindly submit the above information regarding the actions taken and observations made in relation to the reports submitted by the Committee on Public Accounts under Standing Order No. 119(4), pertaining to the Sri Lanka Excise Department, for Parliamentary Series No. 487.

Commissioner General of Excise
Sri Lanka Excise Department

M.B.N.A. Pemarathna
Commissioner General of Excise
No.353, [illegible]
Rajagiriya.

(Annexure 01)

Parliamentary Publication Series No. : 487

Name of the Department : Department of State Accounts

Submission of the observations and actions taken to the Parliament by the Hon. Minister of Finance, Planning and Economic Development under Standing Order No. 119(4) regarding the report relating to the Ministry of Finance, Planning and Economic Development tabled by the Committee on Public Accounts of Parliament.

No.	Deficiencies identified by the Committee stated in the report	Steps taken by the institution to correct the deficiencies/Current status
01	(i) No direct link between the statement of financial performance and the statement of financial position.	From the year 2023, a direct link has been established between the Statement of Financial Performance and the Statement of Financial Position by adjusting the surplus or deficit calculated from the Statement of Financial Performance to the General Fund and including the balance of the General Fund in the Statement of Financial Position.
	(ii) Assets built through government borrowings are not reflected in the Government accounts	In preparing the financial statements for the year 2023, a disclosure note was included regarding assets constructed under various projects utilizing foreign loans obtained during the year. In addition to the above note, the amount of expenditure used for asset generation using foreign debt for each year from 2024 onwards has been identified as government investment for public infrastructure development and the relevant value has been included as an asset in the statement of financial position.

No.	Deficiencies identified by the Committee stated in the report	Steps taken by the institution to correct the deficiencies/Current status
	(ii) Net Asset Adjustment Account Balance	Since 2023, steps have been taken to prepare financial statements by consolidating the balance of the Net Asset Adjustment Account with the balance of the Consolidated Fund, and the adjusted balance is included in the Statement of Financial Position.
02	Accounting for Government non-financial assets	Work is ongoing to identify unaccounted assets, assess those assets, and record the relevant values. Furthermore, steps have been taken to include disclosure notes in the accounts regarding assets built using foreign loans and to identify the relevant values as Government investment asset in the statement of financial position.

I kindly submit the information on the steps taken in relation to the reports submitted by the Public Accounts Committee under Standing Order No. 119(4) for Parliamentary Bulletin No. 487 as above in relation to the observations of the Hon. Minister of Finance, Planning and Economic Development.

W.A. Samantha Upananda
Director General
Department of State Accounts

Parliamentary Series No : 487

Name of the Institution: Imports and Exports Control Department

Submission to Parliament of the observations and actions taken by the Hon. Minister of Finance, Planning and Economic Development under Standing Order No. 119(4) regarding the reports tabled by the Committee on Public Accounts of Parliament.

Number	Recommendations stipulated by the Committee in the report	Action taken by the Institution to rectify the same/current status
01.	The primary functions devolved upon the Department of Import and Export Control pursuant to the Import and Export (Control) Act, No. 1 of 1969.	The response provided by the Chief Accounting Officer during the committee meeting remains applicable
02.	It was revealed during the committee meeting that there are 36 institutions authorized to issue recommendations for the granting of import licenses.	This information was submitted to the Committee on Public Accounts (COPA) via letter No. IECD/7/1/40 dated August 20, 2024.
03.	The software system scheduled to be implemented within the Department of Import and Export Control for the issuance of import and export control licenses	By March 2024, the system development phase was completed. Following the conclusion of system testing, user training, and customer orientation, the system was officially launched to the public on December 31, 2024, and customer registration commenced. Accordingly, in line with the Diplomatic Note, the system's source code was formally handed over to the Department upon the completion of its development. Furthermore, as per the Diplomatic Note, the system development agency provided maintenance and support services for a period of two years. The United States Embassy has agreed to sponsor the system's development activities for the period commencing April 2026, and the necessary arrangements are currently underway. During the development phase, the system security guidelines concerning data protection issued by the Sri Lanka Computer Emergency Readiness Team (SL-CERT) were forwarded to the development agency to ensure compliance. Additionally, upon completion of the development, a system security audit was conducted by SL-CERT to verify and ensure the security status of the system.

By March 2024, the system development phase was completed. Following the conclusion of system testing, user training, and customer orientation, the system was officially launched to the public on December 31, 2024, and customer registration commenced. Accordingly, in line with the Diplomatic Note, the system's source code was formally handed over to the Department upon the completion of its development.

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04	Amending the laws and establishing a mechanism to penalize importers for violating the conditions specified in import licenses.	The draft gazette notification aimed at introducing regulations to determine the list of importers who violate directives and to publish such a list in the Government Gazette, was submitted for Cabinet approval on 15.06.2025 via a Cabinet Memorandum. Regarding the said Cabinet Memorandum, the Minister of Trade, Commerce, Food Security, and Co-operative Development had submitted observations. Taking these observations into account, the Cabinet of Ministers, through its decision dated 22.07.2025 (Ref No: අමප/25/1108/804/131), directed that the proposal be resubmitted to the Cabinet for approval. In accordance with that decision, the necessary amendments were incorporated within the legal framework of the Imports and Exports (Control) Act No. 1 of 1969, considering the aforementioned observations, and the new gazette was forwarded to the Legal Draftsman's Department for drafting. Consequently, the newly amended draft regulations prepared by the Legal Draftsman's Department were received by this Department and subsequently forwarded to the Ministry of Trade, Commerce, Food Security, and Co-operative Development for the Minister's observations. In response, the observations were received via letter No: MT /TR /12/17/04 dated 03.06.2026, and actions are underway to forward them to the Legal Draftsman's Department on 04.06.2026. Accordingly, it is expected to revise the draft gazette notification and submit it for Cabinet approval within two weeks. Upon receiving the Cabinet approval, it is intended to print the gazette notification and table it for Parliamentary approval within one month.
05	Goods subject to, and required to be subject to, Import and Export Control	Currently, there are approximately 8,576 items imported and exported to Sri Lanka according to the Harmonized System (HS) classification

	and their corresponding Harmonized System (HS) Codes.	codes. Out of these, 1,661 Harmonized System (HS) classification codes have been brought under the Import and Export Control Regulations as of 30.04.2026. Accordingly, licenses are issued for 1,093 HS codes, while the issuance of licenses for 516 HS codes has been temporarily suspended. The importation of goods related to another 52 HS codes has been prohibited. For the items for which licenses are currently issued, 31 institutions have been identified that provide recommendations for issuing import and export control licenses. In the year 2025, extensive discussions were held with these 31 institutions to accurately identify the specific HS codes for which recommendations should be provided by each institution, and accordingly, the issuance of licenses is carried out based on the recommendations of the respective institutions. This Department subjects any commodity to license control based on government policy decisions and recommendations provided by the institutions that carry out regulatory activities concerning that particular commodity. Accordingly, once a policy decision is taken by an institution stating that a certain commodity should be subjected to license control and this Department is informed of the same, the necessary activities related to the licensing control of those goods are performed. Accordingly, I also state that no requests have been received by this Department after 30.04.2026 to subject goods to import license control or to release them from license control. Accordingly, this Department took action in the year 2025 to remove the vehicle import restrictions that had been subjected to license control by this Department and to exempt them from the license requirement, and took measures to introduce National Subdivisions for the Harmonized System (HS) Codes in collaboration with the Ministry of Finance and Sri Lanka Customs to regularize the importation of electric vehicles. During the period when a salt shortage existed in the country, action was taken to temporarily remove the salt import license requirement based on a government policy decision, and by now, the importation of

		salt has been re-subjected to the license requirement. Similarly, during periods when rice was in short supply, permission was granted for the importation of rice subject to conditions
06	Audit Note 1 (5.1) of the Auditor General Policy on Issuing Licenses for Spirits etc. for Liquor Production	The Director General of the Department of Fiscal Policy, via letter No. FP/R/01/03/10/02/03/Ethanol dated 06.01.2025, has informed to continue with the currently followed procedure for issuing licenses to import spirits (Alcohol/Ethanol) for liquor production.
07	Formulation of National Policy by Presidential Secretariat for Import of Vehicles.	Based on Cabinet Memorandum No. 24/1945/604/208 dated 2024.09.12, submitted by the committee appointed by the Presidential Secretariat to formulate the National Policy on Vehicle Imports, approval has been granted by the Cabinet decision dated 2024.09.13 to lift the temporary suspension imposed on the import of motor vehicles classified under 304 Harmonized System (HS) codes in three phases. Accordingly, the following Extraordinary Gazette notifications have been published, granting permission for the importation of vehicles: i. Gazette Extraordinary Notification No. 2415/35 dated 2024.12.18 ii. Gazette Extraordinary Notification No. 2421/04 dated 2025.01.27 iii. Gazette Extraordinary Notification No. 2421/44 dated 2025.01.31
08	Audit Note by the Auditor General 1.(5.4) Vehicles imported under the reward scheme are being subsequently transferred to various parties.	The Controller General of Imports and Exports, via letter No. IECD/02/2023/004 dated 07.02.2024, has informed the Commissioner General of Motor Traffic that if requests are received to transfer vehicles imported under the reward scheme to various third parties, such ownership transfers must not be registered without the prior consultation and clearance of this Department. According to data provided by the Department of Motor Traffic in response to a request made via letter No. IECD/02/2023/004 dated 09.04.2024, out of 208 vehicles imported under the reward scheme, it is observed that ownership of approximately 24 vehicles had been transferred to other parties before the lapse of 05

		years from their initial registration. The Department of Motor Traffic has reported that this Department had issued letters to lift the relevant conditions for 20 of those 24 vehicles. Accordingly, out of the said 20 vehicles, 16 files containing information on 19 vehicles have already been forwarded to the Government Audit Division, while the files containing information on the remaining vehicles are scheduled to be forwarded for audit in due course. Furthermore, pursuant to the directives issued at the Committee on Public Accounts (COPA) meeting held on 23.01.2024, the Ministry of Transport and the Department of Motor Traffic have taken steps to appoint an independent committee to conduct a comprehensive investigation into the import and registration of these vehicles. I further inform you that the Department of Motor Traffic has been requested to provide an update on the current progress of the ongoing investigation. The Controller General of Imports and Exports, via letter No. IECD/02/2023/004 dated 07.02.2024, has informed the Commissioner General of Motor Traffic that if requests are received to transfer vehicles imported under the reward scheme to various third parties, such ownership transfers must not be registered without the prior consultation and clearance of this Department. According to data provided by the Department of Motor Traffic in response to a request made via letter No. IECD/02/2023/004 dated 09.04.2024, out of 208 vehicles imported under the reward scheme, it is observed that ownership of approximately 24 vehicles had been transferred to other parties before the lapse of 05 years from their initial registration. The Department of Motor Traffic has reported that this Department had issued letters to lift the relevant conditions for 20 of those 24 vehicles. Accordingly, out of the said 20 vehicles, 16 files containing information on 19 vehicles have already been forwarded to the Government

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09	Audit Note by the Auditor General1 1 (6.1)	The draft Gazette notification for promulgating regulations to determine the list of importers who violate orders, and to publish the said list of violating importers in the Gazette, was submitted for Cabinet approval via a Cabinet Memorandum on 15.06.2025. The Minister of Trade, Commerce, Food Security, and Co-operative Development had submitted observations regarding the said Cabinet Memorandum. Accordingly, by Cabinet Decision No. අමප/25/1108/804/131 dated 22.07.2025, it was notified to resubmit the matter to the Cabinet for approval after taking those observations into consideration. In accordance with that decision, the relevant observations were taken into account, and the necessary amendments that could be incorporated within the legal framework of the Import and Export (Control) Act No. 1 of 1969 were made, and the new draft Gazette was forwarded to the Legal Draftsman's Department. Consequently, the new regulations, as revised and drafted by the Legal Draftsman's Department, have been received by this Department and were forwarded to the Ministry of Trade, Commerce, Food Security, and Co-operative Development for the observations of the Minister. In response, the observations have been received via letter dated 03.06.2026 under reference MT /TR /12/17/04, and it is scheduled to be forwarded to the Legal Draftsman's Department on 04.06.2026.

		Accordingly, it is expected to re-formulate the draft Gazette notification and submit it for Cabinet approval within two weeks. Upon receiving Cabinet approval, it is expected to print the Gazette notification and submit it for Parliamentary approval within one month.
10	Audit Note by the Auditor General 1 (6.2) Issuance of import licenses for used vehicles	An investigation is currently being conducted by the Criminal Investigation Department, pursuant to the directives of the Committee on Public Accounts
11	Audit Note by the Auditor General 1 (6.4) Importing expired medicines by utilizing an import registration certificate previously issued for drug importation.	Information regarding the measures that can be taken to ensure that a drug retains at least 75% of its total shelf life at the time of importation was submitted to the Committee on Public Accounts (COPA) via letter No. IECD/7/1/40 dated August 20, 2024
12	Audit Note by the Auditor General 2. (2.1)	The system integration between the newly developed STRATLINK system and the Sri Lanka Customs' ASYCUDA system is established via an Application Programming Interface (API) to facilitate seamless data exchange. Accordingly, data related to the issued licenses is transmitted to Sri Lanka Customs, while data pertaining to Customs Declarations (CUSDEC) is forwarded to the STRATLINK system. Furthermore, upon the endorsement (debiting) of the licenses, the Green Approval for cargo clearance is automatically transmitted from the STRATLINK system to the ASYCUDA system.
13	Audit Note by the Auditor General 2. (2.2-ii) Although the licensing system for sugar imports came into effect on October 30, 2020, the issuance of licenses was delayed until November 18, 2020. During this period, 18 importers proceeded to import sugar without valid licenses. Furthermore, in accordance with the Extraordinary Gazette Notification No. 1953/28 dated February 11, 2016, an additional fee of 5% of the CIF (Cost, Insurance, and Freight) value should have been levied. However, only 2% of the CIF value was charged on the sugar stocks imported without licenses.	This matter was discussed at the meeting of the Committee on Public Accounts (COPA) held on January 23, 2024, during which necessary clarifications were presented to the Committee. Subsequently, no further directives have been issued by the Committee regarding this matter.

14	Audit Note by the Auditor General 2. (2.2-iii)	This matter was discussed at the meeting of the Committee on Public Accounts (COPA) held on January 23, 2024, during which necessary clarifications were presented to the Committee. Subsequently, no further directives have been issued by the Committee regarding this matter.
15	Audit Note by the Auditor General 2. (2.4) An audit query regarding a ship carrying fish containers from the Seychelles to Thailand reached the Sri Lanka Port Authority due to a technical fault near the Colombo Port caused by an interruption of electricity supplies, and the selling of these fish containers to a local private company for the manufacture of organic fertilizers by the local representative of the foreign ship on 09.03.2022	A letter No. MF06/10/Import & Export/COPA/2024 dated 07.03.2024 has been forwarded to the Secretary to the Ministry of Finance, Economic Stabilization and National Policies with a copy to the Auditor General regarding the information of the officials appointed by the Sri Lanka Customs to submit a report for this Department, as well as the officials responsible for preparing the report to this department on behalf of the Central Environment Authority
16	Audit Note by the Auditor General 2. (2.5) Amidst a foreign exchange crisis and restrictions on ethanol imports, the department issued an import license on 21.01.2022 to Ceylon Sugar Company for the import of molasses needed for ethanol production, valued at USD 1,960,000.	To confirm the cancellation of the molasses import license for ethanol production, the relevant documents have been submitted to the committee via letter MF06/10/Import & Export/COPA/2024 dated 07.03.2024 of the Secretary of the Ministry of Finance.

It is kindly submitted that the above information on the actions taken and observations made in relation to the reports submitted by the Public Accounts Committee under Standing Order No. 119(4), concerning the Department of Import and Export Control, is submitted for inclusion in Parliamentary Series No. 487.

T.T. Upulmalee Premathilaka
Controller General of Imports and Exports
Imports and Exports Control Department.