ආයතනයේ නම : රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව

පාර්ලිමේන්තු ප්‍රකාශනමාලා අංක : **318**

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119(4) යටතේ ගරු අමාත්‍යවරයාගේ නිරීක්ෂණ හා ගනු ලබන පියවර පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම.

நிறுவனத்தின் பெயர் : அரசிறைக் கொள்கைத் திணைக்களம்

பாராளுமன்ற வெளியீட்டுத் தொடர் இலக்கம் : 318

பாராளுமன்றத்தின் அரச கணக்குக் குழுவினால் முன்வைக்கப்பட்ட அறிக்கை தொடர்பாக நிலையியற் கட்டளை இலக்கம் 119 (4) இன் கீழ் கௌரவ அமைச்சரின் அவதானிப்புக்களும் மற்றும் அது தொடர்பாக எடுக்கப்படும் நடவடிக்கைகளும் பாராளுமன்றத்திற்கு சமர்ப்பித்தல்

Name of the Institution : Department of Fiscal Policy

Parliamentary Series : 318

Submission of observations of Hon. Minister and steps taken with regard to the reports tabled by the Committee on Public Accounts in terms of Standing Order No. 119(4)

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
ෆැක්ස් / தொலை நகல் / Fax: 011-2449823
වෙබ් අඩවිය / இணைய தளம் / Website: www.treasury.gov.lk

මගේ අංකය / எனது இல / My No: MF06/10//PS/318
ඔබේ අංකය / உமது இல / Your No:
දිනය / திகதி / Date: 2026.02.23

கௌரவ பாராளுமன்ற சபைத்தலைவர் ஊடாக,
மாண்புமிகு சபாநாயகர்
இலங்கை பாராளுமன்றம்
ஸ்ரீ ஜெயவர்தனபுர கோட்டே

பாராளுமன்ற பொதுக் கணக்குகள் குழுவால் சமர்ப்பிக்கப்பட்ட அறிக்கைகள் தொடர்பாக நிதித்துறைக்குப் பொறுப்பான அமைச்சர் மேற்கொண்ட அவதானிப்புகள் மற்றும் நடவடிக்கைகளை நாடாளுமன்றத்தில் சமர்ப்பித்தல் (வெளிநாட்டில் பணிபுரியும் இலங்கையர்களுக்கு பணம் அனுப்புவதன் அடிப்படையில் முழுமையான மின்சார வாகனங்களை இறக்குமதி செய்வதற்கான உரிமங்களை வழங்குவது தொடர்பாக 2022 மே 01 முதல் 2023 செப்டம்பர் 15 வரை செயல்படுத்தப்பட்ட திட்டம் தொடர்பான குழுவால் தயாரிக்கப்பட்ட அறிக்கை) (பாராளுமன்ற கூட்டத் தொடர் இலக்கம் . 318)

அதன்படி, பத்தாவது நாடாளுமன்றத்தின் முதல் அமர்வின் போது பொதுக் கணக்குக் குழுவால் ஆராயப்பட்ட, வெளிநாடுகளில் பணிபுரியும் இலங்கையர்களுக்கு வெளிநாட்டுப் பணம் அனுப்புவதன் அடிப்படையில் முழுமையான மின்சார வாகனங்களை இறக்குமதி செய்வதற்கான உரிமங்களை வழங்குவது தொடர்பாக 2022 மே 01 முதல் 2023 செப்டம்பர் 15 வரை செயல்படுத்தப்பட்ட திட்டத்தின் மீதான விசாரணையின் அடிப்படையில் பொதுக் கணக்குக் குழுவால் தயாரிக்கப்பட்ட அறிக்கை, பாராளுமன்ற கூட்டத் தொடர் இலக்கம் 318 இல் உள்ளது. அதில், நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சின் கீழ் உள்ள அரசிறைக் கொள்கைத் திணைக்களம் தொடர்பான அவதானிப்புகள்/வழிகாட்டல்கள்/பரிந்துரைகளை செயல்படுத்த எடுக்கப்பட்ட நடவடிக்கைகள்/தற்போதைய நிலை உள்ளிட்ட அறிக்கையை நான் இதன் மூலம் சமர்ப்பிக்கிறேன்.

பொதுக் கணக்குக் குழுவின் பரிந்துரைகளைக் கருத்தில் கொண்டு, இந்தத் திட்டத்தின் கீழ் இறக்குமதி செய்யப்பட்டு, உரிம நிபந்தனைகளின்படி காலக்கெடுவிற்குள் மோட்டார் போக்குவரத்துத் திணைக்களத்தில் பதிவு செய்யப்படாத வாகனங்களுக்கு அரசாங்கத்திற்குச் செலுத்த வேண்டிய வரியை வசூலிக்க அரசிறைக் கொள்கைத் திணைக்களம் ஒரு பொருத்தமான வழிமுறையை வகுத்துள்ளது, மேலும் இதற்காக சட்டமா அதிபரின் அனுமதியைப் பெற்றுள்ளது, மேலும் 2024 செப்டம்பர் 30 ஆம் திகதிக்கு முன்னர் தங்கள் வாகனங்களைப் பதிவு செய்யத் தவறிய உரிமதாரர்களுக்கு வழங்கப்பட்ட மோட்டார் வாகனங்களுக்கான சொகுசு வரி விலக்கை வசூலிக்க இலங்கை சுங்கத்திற்கு அறிவுறுத்தியுள்ளது. மேலும், 2025 ஆகஸ்ட் 13 ஆம் திகதிக்குப் பிறகு பதிவு செய்யப்பட்ட வாகனங்களிலிருந்து 2026.02.13ஆம் திகதியின்படி ரூ. 60.5 மில்லியன் தொகை மீட்கப்பட்டுள்ளது என்பதை கௌரவ பாராளுமன்றத்தின் கவனத்திற்குக் கொண்டுவர விரும்புகிறேன்.

ஒப்பம்
அநுர குமார திசாநாயக்க
நிதி ,திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு

திணைக்களத்தின் பெயர் : அரசிறைக் கொள்கைத் திணைக்களம்

பாராளுமன்ற வெளியீட்டுத் தொடர் இல. : 318

நிலையியல் கட்டளை இலக்கம் 119(4) இன் கீழ் அரசாங்க கணக்குகள் பற்றிய குழுவினால் சமர்ப்பிக்கப்படுகின்ற அறிக்கை சம்பந்தமாக எடுக்கப்பட்ட நடவடிக்கைகள் மற்றும் அவதானிப்புகள் பற்றிய தகவல்களை சமர்ப்பித்தல்.

குழுவினால் இனங்காணப்பட்ட குறைபாடுகள்	குறைபாடுகள் / தற்போதைய நிலைமையை சரி செய்ய நிறுவனத்தினால் எடுக்கப்பட்ட நடவடிக்கைகள்
அனுமதிப்பத்திரத்தின் நிபந்தனைகளுக்கு அமைவாக குறிப்பிட்ட காலக்கெடுவுக்குள் மோட்டார் வாகனத் திணைக்களத்தில் பதிவு செய்யப்படாத வாகனங்களுக்கு அரசாங்கத்திற்கு செலுத்த வேண்டிய வரியை அறவிடுவதற்கு பொருத்தமான பொறிமுறையொன்றை உருவாக்குதல் மற்றும் உரிய வரியை அறவிடுவதற்கு நடவடிக்கை எடுத்தல்.	1. மோட்டார் வாகனங்கள் மீதான சொகுசு வரியை அறவிடுவதற்கு 2025 ஆகஸ்ட் 04 ஆம் திகதியிடப்பட்ட கடிதத்தின் ஊடாக சட்டமா அதிபரிடமிருந்து சட்ட அனுமதி பெறப்பட்டது. (இணைப்பு I) 2. அதன்படி, நிர்ணயிக்கப்பட்ட காலக்கெடுவுக்கு முன்னர் வாகனங்களை பதிவு செய்யத் தவறிய அனுமதிப்பத்திரம் வைத்திருப்பவர்களுக்கு வழங்கப்பட்ட மோட்டார் வாகனங்கள் மீதான சொகுசு வரிச் சலுகையினை அறவிடுமாறு 2025 ஆகஸ்ட் 13, 2025, செப்டெம்பர் 02, 2025 மற்றும் நவம்பர் 13, 2025 ஆகிய திகதிகளிலான அரசிறைக் கொள்கை திணைக்களத்தின் கடிதங்களின் ஊடாக இலங்கை சுங்கத் திணைக்களம் மற்றும் மோட்டார் போக்குவரத்து திணைக்களத்திற்கு அறிவுறுத்தப்பட்டது. (இணைப்பு II) 3. இத்திட்டத்தின் கீழ் இறக்குமதி செய்யப்பட்ட வாகனங்களின் தற்போதைய நிலை குறித்து இலங்கை சுங்கத் திணைக்களம் மற்றும் மோட்டார் போக்குவரத்து திணைக்களம் பின்வருனவற்றைத் தெரிவித்தன: • இலங்கை சுங்கத்தினால் வெளியிடப்பட்ட வாகனங்களின் எண்ணிக்கை (பிப்ரவரி 10, 2023 முதல் செப்டம்பர் 30, 2024 வரை): 921 • நிர்ணயிக்கப்பட்ட காலக்கெடுவுக்குள் பதிவு செய்யப்பட்ட வாகனங்களின் எண்ணிக்கை: 643 • செப்டம்பர் 30, 2024 நிலவரப்படி பதிவு செய்யப்படாத வாகனங்களின் எண்ணிக்கை: 278 • சத்தியக் கடதாசிகளின் அடிப்படையில் செப்டம்பர் 30, 2024 க்குப் பிறகு பதிவு செய்யப்பட்ட வாகனங்களின் எண்ணிக்கை (13.08.2025 நிலவரப்படி): 180 • 13.08.2025 க்குப் பிறகு பதிவு செய்யப்பட்ட வாகனங்களின் எண்ணிக்கை: 05 • 16.01.2026 நிலவரப்படி பதிவு செய்யப்படாத வாகனங்களின் எண்ணிக்கை: 93 4. அதன்படி, மோட்டார் வாகனங்கள் மீதான சொகுசு வரி (LTMV) அறவிடப்பட வேண்டிய இரண்டு தனித்தனி பட்டியல்களை (09.02.2026 நிலவரப்படி) இலங்கை சுங்கத் திணைக்களம் மற்றும் மோட்டார் போக்குவரத்து திணைக்களம் அடையாளம் கண்டுள்ளன, அவையான: (i) தொண்ணூற்று மூன்று (93) பதிவு செய்யப்படாத வாகனங்கள்; மற்றும் (ii) சத்தியக் கடதாசிகளின் அடிப்படையில் பதிவு செய்யப்பட்ட நூற்று எண்பது (180) வாகனங்கள்.

	5. 09.02.2026 அன்று மேற்கண்ட 4(i) மற்றும் 4(ii) க்கு மோட்டார் போக்குவரத்து திணைக்களம் தனித்தனி அறிவிப்புகளை வெளியிட்டுள்ளது: (அ) வகை 4 (i) இன் கீழ் உள்ள வாகனங்களுக்கு, தொடர்புடைய வரிகள் மற்றும் கட்டணங்களை செலுத்துவதன் மூலம் 14 நாட்களுக்குள் பதிவு செய்ய வேண்டும்; மற்றும் (ஆ) வகை 4 (ii) இன் கீழ் உள்ள வாகனங்களுக்கு, 14 நாட்களுக்குள் நிலுவைத் தொகையை செலுத்த வேண்டும். (இணைப்பு III) 6. மேலும், இலங்கை சுங்கத் திணைக்களம் 2025 நவம்பர் 04 ஆம் திகதியிலான அதன் கடிதத்தில் தெரிவித்துள்ளபடி, சத்தியக் கடதாசிகளின் அடிப்படையில் தங்கள் வாகனங்களை பதிவு செய்த அனுமதி வைத்திருப்பவர்களுக்கு நூற்று எழுபத்தி ஒன்பது (179) கோரிக்கை கடிதங்கள் வழங்கப்பட்டுள்ளன. 7. இலங்கை சுங்கம் 12.02.2026 அன்று 80 (80) கோரிக்கை அறிவித்தல்களை மோட்டார் வாகனங்கள் மீதான சொகுசு வரியை செலுத்தத் தவறியவர்களுக்கு வழங்கியுள்ளது. 2026.02.13 ஆம் திகதி நிலவரப்படி, 2025 ஆகஸ்ட் 13 ஆம் திகதியின் பின்னர் பதிவு செய்யப்பட்ட 24 வாகனங்களிலிருந்து இலங்கை சுங்கம் 60.5 மில்லியன் ரூபாவை சேகரித்துள்ளது (இணைப்பு IV)

பாராளுமன்ற வெளியீட்டுத் தொடர் இல. 318 இற்காக அரசிறைக் கொள்கைத் திணைக்களம் தொடர்பாக நிலையியல் கட்டளை இலக்கம் 119(4) இன் கீழ் அரசாங்க கணக்குகள் பற்றிய குழுவினால் சமர்ப்பிக்கப்படுகின்ற அறிக்கை சம்பந்தமாக எடுக்கப்பட்ட நடவடிக்கைகள் மற்றும் அவதானிப்புகள் பற்றிய தகவல்களை மேற்குறிப்பிட்டவாறு தயவுடன் சமர்ப்பிக்கின்றேன்.

ஒப்பம்
பணிப்பாளர் நாயகம்
அரசிறைக் கொள்கைத் திணைக்களம்

Annexture I

මගේ අංකය
எனது இல.
My No.
E/248/2025

ඔබේ අංකය
உமது இல.
Your No.
FP/RVN/15/02/01 (Policy) Temp

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Colombo 12.

නීතිපති දෙපාර්තමේන්තුව
சட்டமா அதிபர் திணைக்களம்
ATTORNEY - GENERAL'S DEPARTMENT

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04.08.2025

R/5396

D/RK

Director General,
Ministry of Finance, Planning and Economic Development,
Department of Fiscal Policy,
The Secretariat,
Colombo 01

Applicability of the luxury tax on Motor vehicles to the vehicles imported under the Scheme for granting permits to import fully Electric Vehicles for Sri Lankans employed abroad.

I write with reference to your letter dated 15 July 2025 and the consultation held with your officers on 28 July 2025.

Under the scheme for granting permits to import fully electric vehicles for Sri Lankans employed abroad, you raised concerns that certain vehicles had not been registered before the stipulated registration deadline. Accordingly, you have sought our advice on whether the Luxury Tax on Motor Vehicles, as prescribed under Gazette Notification bearing No. 2318/58 dated 10 February 2023, as subsequently amended by Gazette Notification No. 2368/24 dated 24 January 2024, could be recovered in respect of vehicles released by Sri Lanka Customs during the period from February 2023 to 30 September 2024.

Gazette Notification bearing No. 2368/58 as amended as aforesaid stipulates that, in order to be eligible for the concession from the Luxury Tax on Motor Vehicles (LMTC), vehicles must be registered with the Department of Motor Traffic on or before 30 September 2024.

You have pointed out in your letter that the aforesaid Gazette Notification bearing No. 2368/24 was submitted to Parliament for approval but was not approved due to the dissolution of Parliament on 24 September 2024, and even thereafter the said Gazette notification has not been submitted to Parliament for its approval. In terms of Section 51(3) of the Finance Act, every regulation made by the Minister shall, as soon as practicable after its publication in the Gazette, be presented before Parliament for approval, and any regulation not so approved shall be deemed rescinded as of the date of disapproval, without prejudice to anything lawfully done thereunder.

The validity of provisions published by way of a Gazette notification that has not been presented to parliament as required under a particular Act has been gone into by the Supreme

Court in the cases of *Podi Appuhamy v. GA Kegalle 70 NLR 544* and *Eleperuma and Sons v. GA Galle 70 NLR 549*. Whilst in the previous case the Court held that presenting such Gazette notification and obtaining approval was not mandatory for its validity, in the other case the Court had taken the view that presenting such Gazette Notification and obtaining the approval of Parliament is mandatory.

In this instance, the extensions of the deadlines as stipulated in the Gazette bearing No 2368/24 have been relied upon and the permit holders have acted upon the deadlines contained in it.

Therefore, I am of the view that you could act in terms of the deadlines contained therein and recover the luxury tax from permit holders who have not registered the motor vehicles imported by them prior to 30/09/2024

Madusha Thanippuliarachchi
State Counsel

Sgd/ Viraj Dayaratne, PC
Solicitor General
for Attorney General

Annexture II

මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව
நிறைக் கொள்கைத் திணைக்களம்
Department of Fiscal Policy

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
Ministry of Finance, Planning and Economic Development

මහලේකම් කාර්යාලය, කොළඹ 01
செயலகம், கொழும்பு 01
The Secretariat, Colombo 01

මගේ අංකය. / எனது இல. / My No.	FP/RVN/15/02/01 (Policy)- Temp	ඔබේ අංකය / உமது இல. / Your No.		දිනය / திகதி / Date	13.08.2025

VERY URGENT

Director General
Sri Lanka Customs

Recovery of Luxury Tax on Motor Vehicles from Permit Holders Who Failed to Register Vehicles Before the Stipulated Deadline under the Scheme for Granting Permits to Import Fully Electric Vehicles for Sri Lankans Employed Abroad

This is with reference to the meeting held on June 5, 2025, and your letter No. CUS/HRM/පොදු/2022 dated July 24, 2025, on the above matter.

02. As decided at the meeting held on June 5, 2025, the Attorney General's opinion was sought regarding the recovery of the Luxury Tax on Motor Vehicles from permit holders who failed to register their vehicles before the stipulated deadline. According to the opinion of the Attorney General, action could be taken in terms of the deadlines stipulated, and the Luxury Tax could be recovered from permit holders who have not registered the motor vehicles imported by them prior to September 30, 2024.

03. You are therefore kindly requested to recover the Luxury Tax from those permit holders who failed to comply with the stipulated deadline, as per Gazette Notification No. 2368/24, by obtaining the required information from the Commissioner General of the Department of Motor Traffic. Furthermore, you are kindly requested to submit a report on the progress of the Luxury Tax recovery on or before August 31, 2025, to enable us to update the Committee on Public Accounts.

04. As you are aware, the list obtained from you of the Luxury Tax exemptions granted under the "Scheme for Granting Permits to Import Fully Electric Vehicles for Sri Lankans Employed Abroad - 2023-2024" has been published on the website of the Ministry of Finance, Planning and Economic Development (a copy is attached as Annexure I).

දුරකථන අංකය / தொலைபேசி / Telephone — අධ්‍යක්ෂ ජනරාල් / பணிப்பாளர் நாயகம் / Director General 011-2484648 — කාර්යාලය / அலுவலகம் / Office 011-2484942 — ෆැක්ස් / தொலைநகல் / Fax 011-2333482 — විද්‍යුත් තැපෑල / மின்னஞ்சல் / Email dgfp@fpd.treasury.gov.lk — වෙබ් අඩවිය / இணையம் / Website www.treasury.gov.lk

After recovering the Luxury Tax from the permit holders, the list should be revised and updated on the website. Therefore, you are kindly requested to send us the updated list for publication at your earliest convenience.

Dr. Kapila Senanayake
Director General

Copies:

i. Secretary, Ministry of Transport, Highways, Ports and Civil Aviation – F.y.i & n.a. pls
ii. Secretary, Ministry of Foreign Affairs, Foreign Employment and Tourism – F.y.i. pls
iii. Commissioner General, Department of Motor Traffic - F.y.i & n.a. pls
iv. Controller General, Department of Imports and Exports Control - F.y.i. pls
v. Director General, Department of Trade and Investment Policy – F.y.i. pls
vi. Additional Director General, Department of Legal Affairs – F.y.i. pls
vii. Chief Financial Officer, Ministry of Finance, Planning and Economic Development – F.y.i. pls
viii. Chief Financial Officer, Sri Lanka Customs – F.y.i & n.a. pls

o/c

II 6

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව
அரசிறைக் கொள்கைத் திணைக்களம்
Department of Fiscal Policy

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, கொள்கை வகுத்தல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
Ministry of Finance, Planning and Economic Development

මහලේකම් කාර්යාලය, කොළඹ 01.
செயலகம், கொழும்பு 01
The Secretariat, Colombo 01

මගේ අංකය / எனது இல. / My No.: FP/RVN/15/02/01 (Policy)-Temp
ඔබේ අංකය / உமது இல. / Your No.:
දිනය / திகதி / Date: 2025.09. 02

කොමසාරිස් ජනරාල්
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල්

විදේශගත ශ්‍රමිකයන් සඳහා පූර්ණ විද්‍යුත් වාහන මෙරටට ආනයනය කිරීම සඳහා කම්කරු අමාත්‍යාංශය විසින් දියත් කරන ලද බලපත්‍ර යෝජනා ක්‍රමය යටතේ මෙරටට ආනයනය කරන ලද 2024 සැප්තැම්බර් 30 දිනට පෙර ලියාපදිංචි නොකරන ලද විද්‍යුත් වාහන වලින් සුඛෝපභෝගී බදු අයකර ගැනීම

උක්ත මැයෙන් මා ඇමතු ඔබගේ අංක DMT/H/NRCV/1/13 හා 2025.08.21 දිනැති ලිපිය හා බැඳේ.

02. එම ලිපිය මඟින් විමසා සිටින 2025.08.13 දිනෙන් පසුව උක්ත යෝජනා ක්‍රමය යටතේ මෙරටට ආනයනය කරන ලද විද්‍යුත් වාහනවල සුඛෝපභෝගී බද්ද ශ්‍රී ලංකා රේගුව මඟින් අය කිරීමෙන් පසුව වාහන ලියාපදිංචිය සිදු කළ යුතු බව කාරුණිකව දන්වා සිටිමි.

ආචාර්ය එම්. කේ. සී. සේනානායක
අධ්‍යක්ෂ ජනරාල්

o/c

පිටපත : 1. ලේකම්, විදේශ කටයුතු, විදේශ රැකියා, සහ සංචාරක අමාත්‍යාංශය - කා.දැ ස.
2. අධ්‍යක්ෂ ජනරාල්, ශ්‍රී ලංකා රේගුව - කා. දැ ස.
3. ප්‍රධාන මූල්‍ය නිලධාරී, ශ්‍රී ලංකා රේගුව - කා. දැ ස.

II c

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව
அரசிறைக் கொள்கைத் திணைக்களம்
Department of Fiscal Policy

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
Ministry of Finance, Planning and Economic Development

මහලේකම් කාර්යාලය, කොළඹ 01
செயலகம், கொழும்பு 01
The Secretariat, Colombo 01

මගේ අංකය. / எனது இல. / My No. FP/RVN/15/02/01(Policy)- Temp   ඔබේ අංකය / உமது இல. / Your No.   දිනය / திகதி / Date 13.11.2025

Director General
Sri Lanka Customs

Commissioner General
Department of Motor Traffic

Recovery Of Luxury Tax on Motor Vehicles from Permit Holders Who Failed to Register Vehicles Before the Stipulated Deadline Under the Scheme for Granting Permits to Import Fully Electric Vehicles for Sri Lankans Employed Aboard

This has reference to my letter of even number dated August 13, 2025, and the Sri Lanka Customs letter No. CUS/FED/Admin/02/16/2025 dated November 4, 2025 on the above (a copy is attached).

02. As per the above mentioned letter from Sri Lanka Customs, only the primary recovery process (Issuance of Letters of Demand) has been carried out for the permit holders who registered their vehicles through an affidavit and Letters of Demand have been issued to 179 such cases.

03. However, according to earlier data, nearly 921 vehicles have been cleared from Customs, and as of September 30, 2024, around 643 vehicles have been registered at the Department of Motor Traffic (DMT). The remaining permit holders who were granted the Luxury Tax concession should also be informed accordingly, and after recovering the applicable Luxury Tax, the registration process should be carried out immediately.

04. It appears that Department of Motor Traffic (DMT) and Sri Lanka Customs have identified and issued Letters of Demand only to the permit holders who registered their vehicles after September 30, 2024, by submitting an affidavit.

05. Therefore, you are kindly requested to proceed as directed by the Committee on Public Accounts to identify the unregistered vehicles under this scheme and recovery Luxury tax.

දුරකථන අංකය / தொலைபேசி / Telephone: අධ්‍යක්ෂ ජනරාල් / பணிப்பாளர் நாயகம் / Director General 011-2484648; කාර්යාලය / அலுவலகம் / Office 011-2484942 | ෆැක්ස් / தொலைநகல் / Fax 011-2333482 | විද්‍යුත් තැපෑල / மின்னஞ்சல் / Email dgfp@fpd.treasury.gov.lk | වෙබ් අඩවිය / இணையம் / Website www.treasury.gov.lk

06. Further, you are kindly requested to obtain all relevant details from the Department of Motor Traffic, including the chassis numbers of the vehicles registered before September 30, 2024, during the period from February 2025 to August 13, 2025, and after August 13, 2025. The data should be cross-checked with the total number of vehicles released from Customs, and the information on the identified permit holders (including chassis numbers) from whom the Luxury Tax should be recovered, along with a summary of the amounts already recovered, should be submitted to us at your earliest.

07. You are further requested to take all necessary measures to ensure the prompt recovery of the Luxury Tax concession granted, and to confirm that appropriate follow-up actions are undertaken without delay.

Dr. M. K. C. Senanayake
Director General

Copy:

1. Secretary, Ministry of Transport, Highways and Urban Development

Annexure III

DMT/H/E/01/විවිධ 2026.02.11

අධ්‍යක්ෂ ජනරාල්
රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තෙමේන්තුව

ශ්‍රී ලාංකිකයන් සඳහා පූර්ණ විදුලි වාහන ආනයනය කිරීම සඳහා බලපත්‍ර ලබාදීමේ යෝජනා ක්‍රමය යටතේ ආනයනය කරන ලද නමුත් නියමිත කාලසීමාවට පෙර වාහන ලියාපදිංචි කිරීමට අපොහොසත් වූ බලපත්‍රලාභීන්ගෙන් සුඛෝපභෝගී වාහන බද්ධ අයකිරීම

උක්ත කරුණ සම්බන්ධයෙන් 2025.02.09 වන දින මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශයේදී පවත්වන ලද සාකච්ඡාව හා බැඳේ.

02. එහි දී ගනු ලැබූ තීරණ අනුව නියමිත කාලසීමාවට පෙර වාහන ලියාපදිංචි කිරීමට අපොහොසත් වූ බලපත්‍රලාභීන්ගෙන් සුඛෝපභෝගී වාහන බද්ධ අයකිරීම සඳහා අදාල පුද්ගලයින් දැනුවත් කරමින් 2025.02.10 වන දින ඊට අදාල ලිපි යොමු කළ බව කාරුණිකව දන්වමි.

03. එම යොමු කළ ලිපි වල පිටපත් කිහිපයක් මේ සමඟ අමුණා ඇති බව වැඩිදුරටත් දන්වමි.

කේ.පී.ඒන්.ටී.ඒන්.දේවප්‍රිය
අතිරේක කොමසාරිස් ජනරාල්
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල් වෙනුවට

DMT/II/NRCV/2/13/2026 2026.02.07

M/S. Swiss Essence (Pvt) Ltd
No 65, Gothami Lane,
Colombo 08.

මහත්මයාණෙනි/ මහත්මියණි

වැසි අංකය : WBY82FK060CP59661

මෝටර් රථ වර්ගය : BMW

ලියාපදිංචි අංකය : CBN - 2050

<u>මෝටර් රථයට අදාල සුඛෝපභෝගී බදු මුදල් අයකර ගැනීම</u>

1. එවකට පැවති කම්කරු හා විදේශ සේවා අමාත්‍යාංශය මඟින් අංකMEF/DEV/HOB/03/VOI-II සහ 2023.08.31 දිනැති කම්කරු හා විදේශ කටයුතු අමාත්‍යාංශ චක්‍රලේඛ අංක 02/2022 අනුව නිකුත් කර ඇති ආනයන බලපත්‍රයක් යටතේ ඉහත වැසි අංකය දරණ මෝටර් රථය ආනයනය කර ඇත.

2. එම මෝටර් රථය ශ්‍රී ලංකා රේගුව මඟින් නිෂ්කාෂණය කිරීමේදී අංක2318/53 හා 2023.02.10, අංක 2334 හා 2023.05.31 සහ අංක 2368/24 හා 2024.01.21 දිනැති ගැසට් පත්‍රවල පලකර ඇති නියෝග මඟින් සංශෝධිත2018 අංක 35 දරණ මුදල් පනතින් ප්‍රතිපාදන ප්‍රකාරව රේගු ගාස්තු සුඛෝපභෝගී බදු අය කිරීමකින් තොරව නිදහස් කර ඇත. කෙසේ වෙතත් 2024.09.30 දිනට පෙර මෝටර් රථය ලියාපදිංචි කර ගැනීමට කටයුතු කරන ලෙස ආනයන බලපත්‍ර කොන්දේසි ලෙස සටහන් කර ඇත. නමුත් එදිනට පෙර මෙම මෝටර් රථය ලියාපදිංචි කර ගැනීම සඳහා කටයුතු කර නොමැත.

3. මෙම මෝටර් රථ ලියාපදිංචිය සම්බන්ධව පසුව ගන්නා ලද තීරණ අනුව ආනයන බලපත්‍ර හිමියා, මෝටර් රථය ආනයනය කිරීමට කටයුතු කර ඇති පහසුකම් සපයන ආනයනය හා පැවරීමක් සිදු කර ඇතිනම්, එම පැවරුම් ලාභියා යන අය විසින් ලබා දී ඇති දිවුරුම් ප්‍රකාශ අනුව මෝටර් රථය ලියාපදිංචි කිරීමට කටයුතු කර ඇත.

4. ඉහත අංක දරණ මෝටර් රථය ලියාපදිංචි කිරීමේදී ඔබ විසින් ඉදිරිපත් කර ඇති දිවුරුම් ප්‍රකාශය අනුව මෝටර් රථය මිලදී ගත් ආයතනය හෝ ආනයන කරු දැනුවත් කර රජය විසින් තීරණය කරනු ලබන සුඛෝපභෝගී බදු මුදල් ඇතුලුව සියලුම බදු මුදල් සහ හෝ ප්‍රමාද ගාස්තු සහ හෝ අධිභාර ආදී සියළු මුදල් එලෙස නියම කල වහාම නියම කරනු ලබන ආයතනයක් වෙත මෝටර් රථය ආනයන පහසුකම් සලසා ඇති ආයතනය හරහා ගෙවීමට කටයුතු කරනු ලබන බවට ඔබ විසින් ප්‍රකාශ කර දිවිරුම් දී හෝ/ ප්‍රතිඥා දී ඇත.

DMT/H/NRCV/2/13/2026 2026.02. 09

MANOJ NISHAN RAJAPAKSE SENANAYAKE
NO 263/A/03, JAYA MW, WALGAMA
WELMILLA JUNCTION BANDARAGAMA

මහත්මයාණෙනි / මහත්මියණි

වැසි අංකය : LRW3F7FS9RC159752

මෝටර් රථයට අදාල සුඛෝපභෝගී බදු මුදල් ශ්‍රී ලංකා රේගුව වෙත ගෙවීමෙන් පසුව ලියාපදිංචි කිරීම

1. එවකට පැවති කම්කරු හා විදේශ සේවා අමාත්‍යාංශය මගින් අංක MEF/DEV/HOB/03/VOI-II සහ 2023.08.31 දිනැති කම්කරු හා විදේශ කටයුතු අමාත්‍යාංශ චක්‍රලේඛ අංක 02/2022 අනුව නිකුත් කර ඇති ආනයන බලපත්‍රයක් යටතේ ඉහත වැසි අංකය දරණ මෝටර් රථය ආනයනය කර ඇත.

2. ආනයන බලපත්‍ර කොන්දේසි අනුව, 2024.09.30 දිනට පෙර එම මෝටර් රථය ලියාපදිංචි කරගත යුතු වුවත්, එදිනට පෙර මෝටර් රථය ලියාපදිංචි කර ගැනීම් සඳහා කටයුතු කර නොමැත.

3. මෙම මෝටර් රථය ලියාපදිංචි කිරීම් සඳහා 2018 අංක 35 දරණ මුදල් පනතේ ප්‍රතිපාදන හා ඒ යටතේ ප්‍රකාශිත නියෝගවල ප්‍රතිපාදන ප්‍රකාරව සුඛෝපභෝගී බදු මුදල් ඇතුළුව සියලුම බදු මුදල් සහ ප්‍රමාද ගාස්තු සහ හෝ අධිභාර ඇතුළු සියලු මුදල් ශ්‍රී ලංකා රේගුව වෙත ගෙවීමට කටයුතු කළ යුතු අතර, එම මෝටර් වාහන ලියාපදිංචි කිරීමේදී ලියාපදිංචි ගාස්තු හා ප්‍රමාද ගාස්තු සමග නව ලියාපදිංචිය සඳහා අවශ්‍ය සියලුම ලිපි ලේඛන ඉදිරිපත් කළ යුතුය.

4. ඉහත 03 වගන්තිය ප්‍රකාරව කටයුතු කර අදාළ මෝටර් රථය ලියාපදිංචිය සඳහා මෙම ලිපියේ දින සිට දින 14ක් ඇතුළත අවශ්‍ය සියලු ලිපිලේඛන ඉදිරිපත් කරන ලෙස කාරුණිකව දන්වා සිටිමි.

5. එමෙන්ම, ඉහත ලබා දී ඇති උපදෙස් පරිදි මෝටර් රථය ලියාපදිංචිය සඳහා පියවර නොගන්නේ නම්, ඒ සම්බන්ධව නෛතික ක්‍රියාමාර්ග ගැනීමට සිදුවන බවද වැඩිදුරටත් දන්වමි.

කමල් අමරසිංහ
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල්

Commissioner General 0112680122
Additional Commissioner 0113071566
Administrative Officer

5. තවද රජයට ගෙවිය යුතු ඉහත කී මුදල නොගෙවන්නේ නම්, ඔබගේ මෝටර් රථයේ ඉදිරි පැවැත්ම සහ අනුශාංගික කටයුතු සිදු කිරීමට නොහැකි බව ඔබ දන්නා බවද එම දිවුරුම් ප්‍රකාශයෙන් මගින් වැඩිදුරටත් දිවුරුම් දී හෝ/ ප්‍රතිඥා දී ඇත.

6. 2018 අංක 35 දරණ මුදල් පනතේ ප්‍රතිපාදන හා ඒ යටතේ ප්‍රකාශිත නියෝග වල ප්‍රතිපාදන ප්‍රකාරව මෙම ලිපියේ දින සිට දින 14ක් ඇතුළත ඉහත අංක දරණ මෝටර් රථය වෙනුවෙන් ගෙවිය යුතු සුඛෝපභෝගී බදු මුදල්, ශ්‍රී ලංකා රේගුවට ගෙවීමෙන් පසුව මා දැනුවත් කරන ලෙස කාරුණිකව ඉල්ලා සිටිමි.

7. අදාල සුඛෝපභෝගී බදු මුදල් ගෙවීමට අපොහොසත් වුවහොත්, ඉහත අංක දරණ මෝටර් රථයේ ඉදිරි පැවැත්ම අනුශාංගික කටයුතු හා ආදායම් බලපත්‍ර නිකුත් කිරීම අත්හිටුවීමට කටයුතු කරන ලබන බව වැඩිදුරටත් දන්වා සිටිමි.

කමල් අමරසිංහ
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල්

පිටපත : ශ්‍රී ලංකා රේගුව - දැන ගැනීම හා අවශ්‍ය කටයුතු සඳහා

Annexure IV
by hand

මගේ අංකය / எனது இல. / My No.: CUS/FED/Admin/02/16/2025

ඔබේ අංකය / உமது இல. / Your No.: FR/RVN/15/02/01 (Policy-) Temp

දිනය / திகதி / Date: 13.02.2026

රේගු මන්දිරය, අංක 40, කෙලින් වීදිය, කොළඹ 11.
சுங்க இல்லம், இல. 40, பிரதான வீதி, கொழும்பு 11.
Customs House, No. 40, Main Street, Colombo 11.

වෙබ් අඩවිය / வெப் தளம் / Web Site: www.customs.gov.lk

ශ්‍රී ලංකා රේගුව
இலங்கைச் சுங்கம்
Sri Lanka Customs

Director General
Department of Fiscal Policy
Ministry of Finance, Planning and Economic Development

13 FEB 2026

Dear Sir,

Recovery of Luxury Tax on motor vehicles from permit holders who failed to register vehicles before the stipulated deadline under the scheme for granting permits to import Fully Electric Vehicles (FEVs) for Sri Lankans employed abroad.

This is with reference to the meeting held on 09.02.2026.

2. DMT has referred the parties who submit the documents to Department of Motor Traffic (DMT) after 13.08.2025 in order to register FEVs imported under the above permit scheme, to this Department. Accordingly, this Department has collected a sum of **Rs. 60,514,458.00** from 24 permit holders to date as short-levied Luxury Tax. The relevant list is attached herewith for your reference.

3. Further, 80 Demand Notices in respect of short-levied Luxury Tax have been issued and posted to permit holders who have not yet registered their vehicles with the Department of Motor Traffic.

4. The progress of the subject matter will be updated periodically.

13/02/2026

A.A.D.C. Shanthapriya
Director of customs
Sri Lanka Customs

Director of Customs

SHORT LEVIED LUXURY TAX PAID LIST upto 12.02.2026

NO	TIN NO	PERMIT HOLDER	CUSDEC NO	CHASIS NO	PERMIT NO	LUXURY TAX PAID
1	8102032002525	UKWATTAGE SUDESH ANTON FERNANDO	I-596	LSJWH409XPN268462	MOL/FE/EVP/883	586,003
2	8773829152525	W. NADEESHA JONNIE KUMARI FERNANDO	I-1634	WAUZZZGE5NB043602	MOL/FE/EVP/929	3,600,000
3	7734311162525	PRANGIGE VIRAJ THARANGA PEIRIS	I-1775	MMLWH4966RG016764	MOL/FE/EVP/546	390,162
4	197422000590	AHAMED UDUMA LEBBEMOHAME NAWRAS	I-1936	WAUZZZGEXPB000361	MOL/FE/EVP/394	3,600,000
5	7311715562525	CHARMON DINESH WICKRAMANAYAKE	I-1535	WIN2966242A027334	MOL/FE/EVP/607	3,600,000
6	9130207152525	LD KANCHANA LAHIRU GUNASEKARA	I-1778	MMLWH4966RG016621	MOL/FE/EVP/266	390,162
7	8432736452525	KODIKARA ARACHCHIGE THEJAN PERERA	I-1253	LRW3F7FSXRC159226	MOL/FE/EVP/775	1,986,359
8	8608401732525	N R N LAKMAL DAYARATHNE	I-1073	WVGZZZE2ZPF078448	MOL/FE/EVP/637	2,303,335
9	198035402740	C M A L CHANAKA FERNANDO	I-367	WP0ZZZY1ZPSA04233	MOL/FE/EVP/470	3,600,000
10	8931102672525	ALUTHGAMA GURUGE PRESHAN MADUSANKA	I-1568	WVGZZZE23PE084139	MOL/FE/EVP/812	1,496,324
11	6928810442525	B S L S K MUNASINGHE	I-900	LRW3F7FS3RC062224	MOL/FE/EVP/712	2,251,497
12	8522613822525	IP KASUN PRATHIBHA PATHIRANA	I-1424	WAUZZZFZ7RP027902	MOL/FE/EVP/765	3,600,000
13	197012302682	DEEPTHI DE SILVA KARUNATHILAKE	I-1812	WIN2966242A027006	MOL/FE/EVP/195	3,600,000
14	8729600152525	HEJA MOHIDEEN MOHAMED HIJAZ	I-2178	MMLWH4960RG016775	MOL/FE/EVP/561	330,157
15	8915806142525	GAYAN BUDDIKA MORAKANDA GAMAMGE	I-2134	MMLWH4961RG016607	MOL/FE/EVP/508	330,157
16	7213408562525	A A C R JINADASA	I-982	LRWYHCFS4RC383424	MOL/FE/EVP/570	2,851,557
17	8609106752525	K H A H N KUMARASINGHE	I-1237	LSJE24031NG135213	MOL/FE/EVP/312	798,746
18	5812612842525	J D COONGHE	I-1280	WBY52EJ010CN65687	MOL/FE/EVP/353	3,599,999
19	8105047492525	G H DON CHAMARA SILILARAGUNARATNA	I 1528	WBY32FK050CR12594	MOL/FE/EVP/846	3,600,000
20	7100726202525	MOHAMED REZA MARJAN	I 1225	WIKCG2DB6PA043042	MOL/FE/EVP/173	3,600,000
21	9133514442525	MOHAMED SIDDIK MOHAMED SABIL	I 681	WBY52EJ0X0CN43297	MOL/FE/EVP/131	3,600,000
22	7936235772525	MOHAMED ASHROF AFRAZ	I 1348	WBY52EJ000CN57239	MOL/FE/EVP/440	3,600,000
23	7613201902525	B A PRIYANKA NALIN MAHEEPALA	I 1635	WAUZZZGE3NB042836	MOL FE EVP 573	3,600,000
24	6434808672525	K K L KUMARA	I 1906	W1K2971232A049523	MOL/FE/EVP/736	3,600,000
		TOTAL				60,514,458

SHORT LEVIED LUXURY TAX PAID LIST upto 12.02.2026

NO	TIN NO	PERMIT HOLDER	CUSDEC NO	CHASIS NO	PERMIT NO	LUXURY TAX PAID
1	8102032002525	UKWATTAGE SUDESH ANTON FERNANDO	I-596	LSJWH409XPN268462	MOL/FE/EVP/883	586,003
2	8773829152525	W. NADEESHA JONNIE KUMARI FERNANDO	I-1634	WAUZZZGE5NB043602	MOL/FE/EVP/929	3,600,000
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5	7311715562525	CHARMON DINESH WICKRAMANAYAKE	I-1535	WIN2966242A027334	MOL/FE/EVP/607	3,600,000
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7	8432736452525	KODIKARA ARACHCHIGE THEJAN PERERA	I-1253	LRW3F7FSXRC159226	MOL/FE/EVP/775	1,986,359
8	8608401732525	N R N LAKMAL DAYARATHNE	I-1073	WVGZZZE2ZPF078448	MOL/FE/EVP/637	2,303,335
9	198035402740	C M A L CHANAKA FERNANDO	I-367	WP0ZZZY1ZPSA04233	MOL/FE/EVP/470	3,600,000
10	8931102672525	ALUTHGAMA GURUGE PRESHAN MADUSANKA	I-1568	WVGZZZE23PE084139	MOL/FE/EVP/812	1,496,324
11	6928810442525	B S L S K MUNASINGHE	I-900	LRW3F7FS3RC062224	MOL/FE/EVP/712	2,251,497
12	8522613822525	IP KASUN PRATHIBHA PATHIRANA	I-1424	WAUZZZFZ7RP027902	MOL/FE/EVP/765	3,600,000
13	197012302682	DEEPTHI DE SILVA KARUNATHILAKE	I-1812	WIN2966242A027006	MOL/FE/EVP/195	3,600,000
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15	8915806142525	GAYAN BUDDIKA MORAKANDA GAMAMGE	I-2134	MMLWH4961RG016607	MOL/FE/EVP/508	330,157
16	7213408562525	A A C R JINADASA	I-982	LRWYHCFS4RC383424	MOL/FE/EVP/570	2,851,557
17	8609106752525	K H A H N KUMARASINGHE	I-1237	LSJE24031NG135213	MOL/FE/EVP/312	798,746
18	5812612842525	J D COONGHE	I-1280	WBY52EJ010CN65687	MOL/FE/EVP/353	3,599,999
19	8105047492525	G H DON CHAMARA SILILARAGUNARATNA	I 1528	WBY32FK050CR12594	MOL/FE/EVP/846	3,600,000
20	7100726202525	MOHAMED REZA MARJAN	I 1225	WIKCG2DB6PA043042	MOL/FE/EVP/173	3,600,000
21	9133514442525	MOHAMED SIDDIK MOHAMED SABIL	I 681	WBY52EJ0X0CN43297	MOL/FE/EVP/131	3,600,000
22	7936235772525	MOHAMED ASHROF AFRAZ	I 1348	WBY52EJ000CN57239	MOL/FE/EVP/440	3,600,000
23	7613201902525	B A PRIYANKA NALIN MAHEEPALA	I 1635	WAUZZZGE3NB042836	MOL FE EVP 573	3,600,000
24	6434808672525	K K L KUMARA	I 1906	W1K2971232A049523	MOL/FE/EVP/736	3,600,000
		TOTAL				60,514,458

CUS/FED/Admin/02/16/2025

FR/RVN/15/02/01 (Policy) Temp

04.11.2025

06 NOV 2025

Director General,
Department of Fiscal Policy,

D/BK

Recovery of Luxury Tax on motor vehicles from permit holders who failed to register vehicles before the stipulated deadline under the scheme for granting permits to import Fully Electric Vehicles (FEVs) for Sri Lankans employed abroad

This has reference to your letter bearing a corresponding subject, dated 29.10.2025.

This department has initiated based on data received from the Commissioner of Department of Motor Traffic (DMT). We are pleased to report the following progress.

1. **Primary Recovery (Issue letters of Demands).**

   The Compliance and Facilitation Directorate has received a list of 191 FEVs registered at the DMT between September 30, 2024 and August 13, 2025 pertaining to vehicles imported under the aforementioned permit scheme.

   Accordingly, we have issued 179 letters of Demand to the relevant consignees for the FEVs registered from October 01, 2024 to August 13, 2025. The total short levied luxury tax liability outlined in these demands amounts to approximately Rs. 450,000,000/-.

   We are currently waiting formal responses from them.

2. **Collections from late registration referrals.**

   The DMT is concurrently referring to this department those parties who are submitting their documents for FEV registration after August 13, 2025.

   Out of 12 such referrals received to date, this department has successfully collected Rs. 20,290,845/- from 9 FEV as short levied luxury tax.

We confirm that we will continue to monitor this subject matter closely and will submit further progress updates on periodic basis.

Seevali Arukgoda
Director General of Customs

DD/S

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அரசிறைக் கொள்கைத் திணைக்களம்
Department of Fiscal Policy

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
Ministry of Finance, Planning and Economic Development

මහලේකම් කාර්යාලය, කොළඹ 01.
செயலகம், கொழும்பு 01
The Secretariat, Colombo 01

මගේ අංකය / எனது இல. / My No } FP/RVN/15/02/01(Policy)-Temp   ඔබේ අංකය / உமது இல. / Your No }   දිනය / திகதி / Date } 12.02.2026

Secretary
Ministry of Transport, Highways and Urban Development

Commissioner General
Department of Motor Traffic

Director General
Sri Lanka Customs

Director General
Department of Trade and Investment Policy

Additional Director General
Department of Legal Affairs

Recovery of Luxury Tax on Motor Vehicles from Permit Holders Who Failed to Register Vehicles before the Stipulated Deadline under the Scheme for Granting Permits to Import Fully Electric Vehicles for Sri Lankans Employed Aboard

This refers to my letter of even number dated January 27, 2026, the email dated February 02, 2026, and the meeting held on February 09, 2026 at 10.30 a.m. in the Secretary's Office.

The minutes of the aforesaid meeting are attached herewith as **Annexure I** for your kind perusal and necessary action.

Dr. M. K. C. Senanayake
Director General

Copy: Secretary, Ministry of Foreign Affairs, Foreign Employment & Tourism – F.y.i. pls

Telephone } Director General 011-2484648   Office } 011-2484942   Fax } 011-2333482   Email } dg@fpd.treasury.gov.lk   Website }

No.	Background	Observations and Issues	Decisions	Responsible Ministry/Department
01.	At the meeting held on April 2, 2025, the Committee on Public Accounts (COPA) recommended that the Secretary to the Ministry of Finance establish a mechanism to recover taxes on vehicles imported Under the Scheme for Granting Permits to Import Fully Electric Vehicles for Sri Lankans Employed Abroad but not registered with the Department of Motor Traffic (DMT) within the stipulated timeframe.	SLC and the DMT have reported the following status: • Number of vehicles released by SLC: 921 • Registered within the stipulated timeframe: 643 • Unregistered as of September 30, 2024: 278 • No. of Vehicles Imported without LMVT Concession: 35 • Registered after September 30,2024 based Affidavit (as of 13.08.2025): 180 • Registered after August 13, 2025: 05 • Unregistered as of 16.01.2025: 93 • LMVT collected by SLC after August 13, 2025 up to 05.02.2026: 18 • Letters of Demand issued by SLC: 179. However, LTMV has not yet been recovered in respect of the Letters of Demand issued, as SLC has received notifications from importers stating that the vehicles have been transferred or sold to third parties	1. DMT shall submit a letter to FPD, on or before **12.02.2026**, explaining the legal basis and providing the supporting documents relating to the decision to register 180 vehicles based on affidavits. 2. DMT and SLC shall reconcile the list of vehicles imported under the above scheme, including chassis numbers, and prepare two separate lists for LMVT recovery: (i) unregistered vehicles; and (ii) vehicles registered based on affidavits.	Ministry of Transp[...] Highways and U[...] Development , D[...]
02.	The Department of Fiscal Policy (FPD)has issued directions, via letters dated August 13, 2025; September 02, 2025; and November 13, 2025, to Sri Lanka Customs (SLC) and the Department of Motor Traffic (DMT) to identify and recover the Luxury Tax on Motor Vehicle (LTMV) concession granted to permit holders who failed to register their vehicles on or before September 30, 2024.	Identified Issues 1. Legal basis for the registration of 180 motor vehicles based on affidavits during the period from 20.02.2025 to 13.08.2025. 2. Recovery of LMVT from the 180 affidavit holders who registered vehicles based on affidavits and the responsible authority. 3. A total of 93 unregistered vehicles have been identified by DMT; however, no action has yet been taken to either register these vehicles or recover the applicable LMVT.	3. Notices shall be issued by DMT on or before 10.02.2026 as follows: (a) to vehicles under category (i), requiring registration within a period of 14 days upon payment of the relevant taxes and fees; and (b) to vehicles under category (ii), requiring payment of the due taxes within a period of 14 days. In the event of non-compliance, DMT shall initiate necessary legal procedures.	
03.	A progress meeting was held on 08.01.2026 at the FPD, during which directions were issued to SLC and DMT to expedite the recovery process	4. Progress on the implementation shall be submitted to COPA on or before 16.02.2026.	4. SLC shall also issue notices on or before 12.02.2026 to 93 unregistered vehicle permit holders requiring them to register their vehicles upon payment of the due taxes and fees.	SLC

No.	Background	Observations and Issues	Decisions	Responsible Ministry/Department
04.	Further, as a progress report has been requested by COPA, the Secretary to the Treasury has requested the Secretary to COPA to grant time until **16.02.2026** to submit the complete progress on tax recovery.		5. DMT shall submit to FPD, on or before **12.02.2026**, the list of permit holders to whom notices have been issued as directed under Decision No. 2,3 , together with a sample copy of the notice.	DMT
			6.SLC shall submit to FPD, on or before **13.02.2026**, the list of permit holders to whom notices have been issued as directed under Decision No. 4, together with a sample copy of the notice.	SLC
			7. DMT shall submit the information relating to the unregistered vehicles referred to under item (i) above to the Ministry of Foreign Affairs, Foreign Employment & Tourism for the purpose of initiating necessary legal action in respect of circular and permit violations.	DMT

by hand

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சுங்க இல்லம், இல. 40, பிரதான வீதி, கொழும்பு 11.
Customs House, No. 40, Main Street, Colombo 11.

වෙබ් අඩවිය
வெப் தளம்
Web Site } www.customs.gov.lk

ශ්‍රී ලංකා රේගුව
இலங்கைச் சுங்கம்
Sri Lanka Customs

මගේ අංකය
எனது இல.
My No. } CUS/FED/Admin/02/16/2025

ඔබේ අංකය
உமது இல.
Your No. } FR/RVN/15/02/01 (Policy-) Temp

දිනය
திகதி
Date } 13.02.2026

Director General
Department of Fiscal Policy
Ministry of Finance, Planning and Economic Development

D/DK

13 FEB 2026
51669

Dear Sir,

Recovery of Luxury Tax on motor vehicles from permit holders who failed to register vehicles before the stipulated deadline under the scheme for granting permits to import Fully Electric Vehicles (FEVs) for Sri Lankans employed abroad.

This is with reference to the meeting held on 09.02.2026.

2. DMT has referred the parties who submit the documents to Department of Motor Traffic (DMT) after 13.08.2025 in order to register FEVs imported under the above permit scheme, to this Department. Accordingly, this Department has collected a sum of **Rs. 60,514,458.00** from 24 permit holders to date as short-levied Luxury Tax. The relevant list is attached herewith for your reference.

3. Further, 80 Demand Notices in respect of short-levied Luxury Tax have been issued and posted to permit holders who have not yet registered their vehicles with the Department of Motor Traffic.

4. The progress of the subject matter will be updated periodically.

13/02/2026

A.A.D.C. Shanthapriya
Director of customs
Sri Lanka Customs

Director of Customs

SHORT LEVIED LUXURY TAX PAID LIST upto 12.02.2026

NO	TIN NO	PERMIT HOLDER	CUSDEC NO	CHASIS NO	PERMIT NO	LUXURY TAX PAID
1	8102032002525	UKWATTAGE SUDESH ANTON FERNANDO	I-596	LSJWH409XPN268462	MOL/FE/EVP/883	586,003
2	8773829152525	W. NADEESHA JONNIE KUMARI FERNANDO	I-1634	WAUZZZGE5NB043602	MOL/FE/EVP/929	3,600,000
3	7734311162525	PRANGIGE VIRAJ THARANGA PEIRIS	I-1775	MMLWH4966RG016764	MOL/FE/EVP/546	390,162
4	197422000590	AHAMED UDUMA LEBBEMOHAME NAWRAS	I-1936	WAUZZZGEXPB000361	MOL/FE/EVP/394	3,600,000
5	7311715562525	CHARMON DINESH WICKRAMANAYAKE	I-1535	WIN2966242A027334	MOL/FE/EVP/607	3,600,000
6	9130207152525	LD KANCHANA LAHIRU GUNASEKARA	I-1778	MMLWH4966RG016621	MOL/FE/EVP/266	390,162
7	8432736452525	KODIKARA ARACHCHIGE THEJAN PERERA	I-1253	LRW3F7FSXRC159226	MOL/FE/EVP/775	1,986,359
8	8608401732525	N R N LAKMAL DAYARATHNE	I-1073	WVGZZZE2ZPF078448	MOL/FE/EVP/637	2,303,335
9	198035402740	C M A L CHANAKA FERNANDO	I-367	WP0ZZZY1ZPSA04233	MOL/FE/EVP/470	3,600,000
10	8931102672525	ALUTHGAMA GURUGE PRESHAN MADUSANKA	I-1568	WVGZZZE23PE084139	MOL/FE/EVP/812	1,496,324
11	6928810442525	B S L S K MUNASINGHE	I-900	LRW3F7FS3RC062224	MOL/FE/EVP/712	2,251,497
12	8522613822525	IP KASUN PRATHIBHA PATHIRANA	I-1424	WAUZZZFZ7RP027902	MOL/FE/EVP/765	3,600,000
13	197012302682	DEEPTHI DE SILVA KARUNATHILAKE	I-1812	WIN2966242A027006	MOL/FE/EVP/195	3,600,000
14	8729600152525	HEJA MOHIDEEN MOHAMED HIJAZ	I-2178	MMLWH4960RG016775	MOL/FE/EVP/561	330,157
15	8915806142525	GAYAN BUDDIKA MORAKANDA GAMAMGE	I-2134	MMLWH4961RG016607	MOL/FE/EVP/508	330,157
16	7213408562525	A A C R JINADASA	I-982	LRWYHCFS4RC383424	MOL/FE/EVP/570	2,851,557
17	8609106752525	K H A H N KUMARASINGHE	I-1237	LSJE24031NG135213	MOL/FE/EVP/312	798,746
18	5812612842525	J D COONGHE	I-1280	WBY52EJ010CN65687	MOL/FE/EVP/353	3,599,999
19	8105047492525	G H DON CHAMARA SILILARAGUNARATNA	I 1528	WBY32FK050CR12594	MOL/FE/EVP/846	3,600,000
20	7100726202525	MOHAMED REZA MARJAN	I 1225	WIKCG2DB6PA043042	MOL/FE/EVP/173	3,600,000
21	9133514442525	MOHAMED SIDDIK MOHAMED SABIL	I 681	WBY52EJ0X0CN43297	MOL/FE/EVP/131	3,600,000
22	7936235772525	MOHAMED ASHROF AFRAZ	I 1348	WBY52EJ000CN57239	MOL/FE/EVP/440	3,600,000
23	7613201902525	B A PRIYANKA NALIN MAHEEPALA	I 1635	WAUZZZGE3NB042836	MOL FE EVP 573	3,600,000
24	6434808672525	K K L KUMARA	I 1906	W1K2971232A049523	MOL/FE/EVP/736	3,600,000
		TOTAL				60,514,458

Customs House, No. 40, Main Steet, Colombo 11

Web Site : www.customs.gov.lk

ශ්‍රී ලංකා රේගුව
இலங்கைச் சுங்கம்
Sri Lanka Customs

My No : CUS/CFD/Admin/02/16/2025 G1

Your No : 12/02/2026

Date :

HEWA AMBEPITIYAGE CHANAKA ROMESH
NO. 07 VIDYALA MAWATHA
KORALAWELLA

Dear Sir/Madam,

Demand for Payment of Short-Levied Luxury Tax

CusDec No	:	CBMVI I 1167 of 2024/06/25
Chassis Number	:	1GKB0RDC5RV101661
Luxury Tax paid	:	Rs. 12,556,442.00
Luxury Tax payable	:	Rs. 16,156,442.00
Short- levied amount	:	Rs. 3,600,000.00

This is with reference to the above-mentioned Fully Electric Motor Vehicle (FEV) imported by you under the permit scheme for Sri Lankans employed abroad.

As stipulated in the Extraordinary Gazette Notification No. 2368/24 dated 21.01.2024, vehicles imported under the said scheme must be registered at the Department of Motor Traffic (DMT) on or before 30.09.2024 in order to be eligible for the Luxury Tax (LT) threshold of LKR 12 million.

Importers who have failed to comply with this requirement are liable to pay Luxury Tax as per Extraordinary Gazette Notification No. 2312/69 dated 31.12.2022, which prescribes a reduced threshold of LKR 6 million.

This Department has been notified by the Department of Motor Traffic that you have failed to register the above-mentioned vehicle on or before 30.09.2024. Consequently, you are liable to pay a sum of Rs. 3,600,000.00 as short-levied Luxury Tax.

Accordingly, you are hereby demanded to pay the above amount, being due to the State, within two (02) weeks from the date of this letter.

For further clarification or assistance regarding this matter, please contact Mr. B. S. R. Perera, Deputy Director of Customs at 0112143434-7551.

Please note that this demand is made in terms of Section 18(2) of the Customs Ordinance (Chapter 235), without prejudice to any other action that may be taken in this regard.

Yours faithfully,

12/02/2026

Senior Deputy Director of Customs
for Director General of Customs

A.W.L.C. Weerakoon
Senior Deputy Director of Customs
Sri Lanka Customs

GENERAL TELEPHONE NOS. - 011 2143434, 011 2470945, 011 2470946, 011 2470947, 011 2470948

			Admin	Corporate	Enforcement	Rev. & Serv	Regional
Director General of Customs	Telephone	011 2347881 / 011 2221701					
	Fax	011 2446364					
Additional Director General of Customs	Telephone		011 2333426 / 011 2221730	011 2445148 / 011 2221760	011 2323451 / 011 2221750	011 2437069 / 011 2221740	011 2342013 / 011 2221731
	Fax		011 2389536	011 2430691	011 2432868	011 2437069	011 2333161

Folio 02.

මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුව
மோட்டார் போக்குவரத்துத் திணைக்களம்
DEPARTMENT OF MOTOR TRAFFIC

තැ. පෙ. අංක 533 - 341, ඇල්විටිගල මාවත, කොළඹ 05.
த. பெ. இல. 533 - 341, எல்விடிகல மாவத்தை, கொழும்பு 05.
P. O. BOX No. 533 - 341, ELVITIGALA MAWATHA, COLOMBO 05.

DMT Drive Sri Lanka

51680.
12 FEB

මගේ අංකය / எனது இல. / My No. DMT/H/E/01/විවිධ

ඔබේ අංකය / உமது இல. / Your No.

දිනය / திகதி / Date 2026.02.11

අධ්‍යක්ෂ ජනරාල්
රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව

<u>ශ්‍රී ලාංකිකයන් සඳහා පූර්ණ විදුලි වාහන ආනයනය කිරීම සඳහා බලපත්‍ර ලබාදීමේ යෝජනා ක්‍රමය යටතේ ආනයනය කරන ලද නමුත් නියමිත කාලසීමාවට පෙර වාහන ලියාපදිංචි කිරීමට අපොහොසත් වූ බලපත්‍රලාභීන්ගෙන් සුඛෝපභෝගී වාහන බද්ධ අයකිරීම</u>

උක්ත කරුණ සම්බන්ධයෙන් 2025.02.09 වන දින මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශයේදී පවත්වන ලද සාකච්ඡාව හා බැඳේ.

02. එහි දී ගනු ලැබූ තීරණ අනුව නියමිත කාලසීමාවට පෙර වාහන ලියාපදිංචි කිරීමට අපොහොසත් වූ බලපත්‍රලාභීන්ගෙන් සුඛෝපභෝගී වාහන බද්ධ අයකිරීම සඳහා අදාල පුද්ගලයින් දැනුවත් කරමින් 2025.02.10 වන දින ඊට අදාල ලිපි යොමු කළ බව කාරුණිකව දන්වමි.

03. එම යොමු කළ ලිපි වල පිටපත් කිහිපයක් මේ සමඟ අමුණා ඇති බව වැඩිදුරටත් දන්වමි.

කේ.පී.ඒන්.ටී.ඒන්.දේවප්‍රිය
අතිරේක කොමසාරිස් ජනරාල්
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල් වෙනුවට

කොමසාරිස් ජනරාල් / ஆணையாளர் நாயகம் / Commissioner General 0112690122
අතිරේක කොමසාරිස් / மேலதிக ஆணையாளர் / Additional Commissioner 0113071568
පරිපාලන නිලධාරී / நிர்வாக அலுவலர் / Administrative Officer 0112693785
ෆැක්ස්/தொலைநகல்/Fax 0112694338
ෆැක්ස්/தொலைநகல்/Fax 0112693316
E-mail : cg@dmt.gov.lk

මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුව
மோட்டார் போக்குவரத்துத் திணைக்களம்
DEPARTMENT OF MOTOR TRAFFIC

තැ. පෙ. අංක 533 - 341, ඇල්විටිගල මාවත, කොළඹ 05.
த. பெ. இல. 533 - 341, எல்விட்டிகல மாவத்தை, கொழும்பு 05.
P. O. BOX No. 533 - 341, ELVITIGALA MAWATHA, COLOMBO 05.

12 FEB 2026 DMT

Drive Sri Lanka

මගේ අංකය / எனது இல. / My No. DMT/H/NRCV/2/13/2026

ඔබේ අංකය / உமது இல. / Your No.

දිනය / திகதி / Date 2026.02.09

M/S. Swiss Essence (Pvt) Ltd
No 65, Gothami Lane,
Colombo 08.

මහත්මයාණෙනි/ මහත්මියනි

වැසි අංකය : WBY32FK0600P59661

මෝටර් රථ වර්ගය : BMW

ලියාපදිංචි අංකය : CBN - 2080

<u>මෝටර් රථයට අදාල සුඛෝපභෝගී බදු මුදල් අයකර ගැනීම</u>

1. එවකට පැවති කම්කරු හා විදේශ සේවා අමාත්‍යාංශය මගින් අංකMEF/DEV/HOB/03/VOI-II සහ 2023.08.31 දිනැති කම්කරු හා විදේශ කටයුතු අමාත්‍යාංශ චක්‍රලේඛ අංක 02/2022 අනුව නිකුත් කර ඇති ආනයන බලපත්‍රයක් යටතේ ඉහත වැසි අංකය දරණ මෝටර් රථය ආනයනය කර ඇත.

2. එම මෝටර් රථය ශ්‍රී ලංකා රේගුව මගින් නිෂ්කාෂණය කිරීමේදී අංක2318/53 හා 2023.02.10, අංක 2334 හා 2023.05.31 සහ අංක 2368/24 හා 2024.01.21 දිනැති ගැසට් පත්‍රවල පලකර ඇති නියෝග මගින් සංශෝධිත2018 අංක 35 දරණ මුදල් පනතින් ප්‍රතිපාදන ප්‍රකාරව රේගු ගාස්තු සුඛෝපභෝගී බදු අය කිරීමකින් තොරව නිදහස් කර ඇත. කෙසේ වෙතත් 2024.09.30 දිනට පෙර මෝටර් රථය ලියාපදිංචි කර ගැනීමට කටයුතු කරන ලෙස ආනයන බලපත්‍ර කොන්දේසි ලෙස සටහන් කර ඇත. නමුත් එදිනට පෙර මෙම මෝටර් රථය ලියාපදිංචි කර ගැනීම සඳහා කටයුතු කර නොමැත.

3. මෙම මෝටර් රථ ලියාපදිංචිය සම්බන්ධව පසුව ගන්නා ලද තීරණ අනුව ආනයන බලපත්‍ර හිමියා, මෝටර් රථය ආනයනය කිරීමට කටයුතු කර ඇති පහසුකම් සපයන ආනයනය හා පැවරීමක් සිදු කර ඇතිනම්, එම පැවරුම් ලාභියා යන අය විසින් ලබා දී ඇති දිවුරුම් ප්‍රකාශ අනුව මෝටර් රථය ලියාපදිංචි කිරීමට කටයුතු කර ඇත.

4. ඉහත අංක දරණ මෝටර් රථය ලියාපදිංචි කිරීමේදී ඔබ විසින් ඉදිරිපත් කර ඇති දිවුරුම් ප්‍රකාශය අනුව මෝටර් රථය මිලදී ගත් ආයතනය හෝ ආනයන කරු දැනුවත් කර රජය විසින් තීරණය කරනු ලබන සුඛෝපභෝගී බදු මුදල් ඇතුලුව සියලුම බදු මුදල් සහ හෝ ප්‍රමාද ගාස්තු සහ හෝ අධිභාර ආදී සියළු මුදල් එලෙස නියම කල වහාම නියම කරනු ලබන ආයතනයක් වෙත මෝටර් රථය ආනයන පහසුකම් සලසා ඇති ආයතනය හරහා ගෙවීමට කටයුතු කරනු ලබන බවට ඔබ විසින් ප්‍රකාශ කර දිවුරුම් දී හෝ/ ප්‍රතිඥා දී ඇත.

අපේ දැක්ම - "විශිෂ්ට මෝටර් වාහන නියාමනයෙන් ඉහළ මහජන ප්‍රසාදය"

කොමසාරිස් ජනරාල් / ஆணையாளர் நாயகம் / Commissioner General 0112690122
අතිරේක කොමසාරිස් / மேலதிக ஆணையாளர் / Additional Commissioner 0113071568
පරිපාලන නිලධාරී / நிர்வாக அலுவலர் / Administrative Officer 01126937[illegible]
ෆැක්ස්/தொலைநகல்/Fax 0112694338
ෆැක්ස්/தொலைநகல்/Fax 0112698316
කාර්යාලය / அலுவலகம் 0112033333
E-mail : cg@dmt.gov.lk
Web : https://dmt.gov.lk

5. තවද රජයට අයවිය යුතු ඉහත කී මුදල නොගෙවන්නේ නම්, ඔබගේ මෝටර් රථයේ ඉදිරි පැවරුම් සහ අනුශාංගික කටයුතු සිදු කිරීමට නොහැකි බව ඔබ දන්නා බවද එම දිවුරුම් ප්‍රකාශයෙන් මඟින් වැඩිදුරටත් දිවුරුම් දී හෝ/ ප්‍රතිඥා දී ඇත.

6. 2018 අංක 35 දරණ මුදල් පනතේ ප්‍රතිපාදන හා ඒ යටතේ ප්‍රකාශිත නියෝග වල ප්‍රතිපාදන ප්‍රකාරව මෙම ලිපියේ දින සිට දින 14ක් ඇතුළත ඉහත අංක දරණ මෝටර් රථය වෙනුවෙන් ගෙවිය යුතු සුඛෝපභෝගී බදු මුදල්, ශ්‍රී ලංකා රේගුවට ගෙවීමෙන් පසුව මා දැනුවත් කරන ලෙස කාරුණිකව ඉල්ලා සිටිමි.

7. අදාල සුඛෝපභෝගී බදු මුදල් ගෙවීමට අපොහසත් වුවහොත්, ඉහත අංක දරණ මෝටර් රථයේ ඉදිරි පැවරීම අනුශාංගික කටයුතු හා ආදායම් බලපත්‍ර නිකුත් කිරීම අත්හිටුවීමට කටයුතු කරන ලබන බව වැඩිදුරටත් දන්වා සිටිමි.

කමල් අමරසිංහ
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල්
මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුව
කොළඹ 05.

කමල් අමරසිංහ
මෝටර් රථ ප්‍රවාහන කොමසාරිස් ජනරාල්

පිටපත : ශ්‍රී ලංකා රේගුව - දැන ගැනීම හා අවශ්‍ය කටයුතු සඳහා

Folio 01

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

ෆැක්ස් / தொலைநகல் / Fax: 011-2449823

වෙබ් අඩවිය / இணையத்தளம் / Website: www.t[illegible]

මගේ අංකය / எனது இல / My No: MF6/10/PS/318

ඔබේ අංකය / உமது இல / Your No:

දිනය / திகதி / Date: 20[illegible]

ලේකම්
රජයේ ගිණුම් පිළිබඳ කාරක සභාව

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධව [illegible] විෂය භාර අමාත්‍යවරයාගේ නිරීක්ෂණ හා ගනු ලබන පියවරයන් පාර්ලිමේන්තුව වෙත ඉදිරිපත් කි[illegible] (විදේශ ප්‍රේෂණ මත එතෙර රැකියාවල නියුතු ශ්‍රී ලාංකිකයන් වෙත පූර්ණ විද්‍යුත් වාහන ආනයනය කි[illegible] සඳහා බලපත්‍ර ලබාදීමට අදාළව 2022 මැයි 01 සිට 2023 සැප්තැම්බර් 15 දින දක්වා ක්‍රියාත්මක කර[illegible] ලද යෝජනා ක්‍රමය පිළිබඳ රජයේ ගිණුම් පිළිබඳ කාරක සභාව සම්පාදිත වාර්තාව) (පාර්ලිමේන්[illegible] ප්‍රකාශන මාලා අංක 318)

උක්ත කරුණ සම්බන්ධයෙන් පාර්ලිමේන්තුවේ මහලේකම් විසින් යොමු කර ඇති [illegible] PS/LEG/CoPA/01/16 හා 2025.10.30 දිනැති ලිපිය හා බැඳේ.

02. පාර්ලිමේන්තු ප්‍රකාශනමාලා 318 දරන වාර්තාව මගින් කාරක සභාවේ නිර්දේශ-03 සම්බන්ධයෙන් ගනු ලැබූ පියවර ලිපියේ සඳහන් දින සිට සති දෙකක් ඇතුළතදී දන්වා එවීමට කටයුතු කරන මෙන් [illegible] ලිපිය මගින් දන්වා දී ඇත. කාරක සභාවේ නිර්දේශ-03 අනුව, මෙම යෝජනා ක්‍රමය යටතේ ආනයන[illegible] කර බලපත්‍ර කොන්දේසි ප්‍රකාර කාලරාමුව තුළ දී මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුවේ ලියාපදිං[illegible] නොකළ වාහන සඳහා රජයට අයවිය යුතු බදු මුදල් අයකර ගැනීමට සුදුසු ක්‍රමවේදයක් සකසා අදාළ [illegible] මුදල් අයකර ගැනීමට කටයුතු කරන ලෙස උපදෙස් ලබා දී ඇත.

03. ඒ අනුව, 2024 සැප්තැම්බර් මස 30 දිනට පෙර ලියාපදිංචි නොකළ වාහන සඳහා රජයට අයවිය [illegible] මෝටර් වාහන මත සුඛෝපභෝගී බද්ද අයකර ගැනීම සඳහා පහත සඳහන් ක්‍රියාමාර්ග දැනටමත් [illegible] ඇත :

- 2025 ජූලි මස 15 දින මේ සම්බන්ධයෙන් වන නීතිමය තත්ත්වය ගරු නීතිපතිතුමාගෙන් විමසා ලදුව, 2024 සැප්තැම්බර් මස 30 වන දිනට පෙර ලියාපදිංචි නොකළ වාහන සඳහා සුඛෝපභෝගී බද්ද ආපසු අයකර ගත යුතු බවට ගරු නීතිපතිතුමා විසින් 2025 අගෝස්තු මස 04 වන දින[illegible] ලිපිය මගින් දන්වා ඇත.
- ඒ අනුව 2025 අගෝස්තු මස 13 දිනැති ලිපිය මගින් අදාළ සුඛෝපභෝගී බද්ද අයකර ගන්නා ලෙස රේගු අධ්‍යක්ෂ ජනරාල් වෙත දන්වා යවන ලදී.
- ආනයන බලපත්‍රයේ කොන්දේසි ප්‍රකාරව නියමිත දිනට ප්‍රථමව අදාළ මෝටර් වාහන ලියාපදිංචිය ඉදිරිපත් නොකිරීම හේතුවෙන් එම මෝටර් වාහන සඳහා තවදුරටත් අයවිය [illegible] බවට රජය විසින් තීරණය කරන ලද සුඛෝපභෝගී බදු මුදල් ඇතුළුව සියලුම බදු මුදල් [illegible] හෝ ප්‍රමාද ගාස්තු සහ/ හෝ අධිභාර ආදී සියලුම මුදල් එලෙස නියම කළ වහාම නියම කාල[illegible] ලබන ආනයනකයන් වෙත ගෙවීමට දිවුරුම් ප්‍රකාශයක් මගින් සිය වාහන ලියාපදිංචි කළ බැවින් [illegible] නීතියේ 179 හි පරිදි ශ්‍රී ලංකා රේගුව මගින් අදාළ බදු මුදල් ගෙවන ලෙස දන්වා යවා ඇත.

- ඉහත සඳහන් පරිදි සුඛෝපභෝගී බද්ද ගෙවීම සඳහා දිවරුම ප්‍රකාශ ලබා දුන්න ද, මෙම බද්ද ගෙවීමට ඉදිරිපත් නොවූ වාහන හිමිකරුවන්ගෙන් එම බද්ද අයකර ගැනීම සඳහා නීතිමය ක්‍රියාමාර්ග ගැනීමට මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුව වෙත උපදෙස් ලබා දී ඇත.
- එමෙන්ම මේ වන විටත් ලියාපදිංචි නොකළ වාහන හිමියන්ට සුදුසු නීතිමය ක්‍රියාමාර්ග ගැනීම සඳහා මෝටර් රථ ප්‍රවාහන දෙපාර්තමේන්තුව වෙත උපදෙස් ලබා දී ඇත.
- දැනට 2024 සැප්තැම්බර් මස 30 දිනට පෙර ලියාපදිංචි නොකළ වාහන හිමියන් 11 දෙනෙක් පමණක් 2026 ජනවාරි 14 වන දිනට අදාළ සුඛෝපභෝගී බද්ද වන රු.මිලියන 23.8 ක් ගෙවා ඇත.

04. මේ සම්බන්ධයෙන් ප්‍රගතිය ඇතුළත් වාර්තාවක් ඉදිරිපත් කිරීම සඳහා මෙම ලිපියේ සඳහන් දින සිට සති හතරක කාලයක් ලබා දෙන මෙන් කාරුණිකව ඉල්ලා සිටිමි.

05. මේ සම්බන්ධයෙන් ඔබගෙන් ලැබෙන සහයෝගය ඉතා අගය කොට සලකමි.

ආචාර්ය හර්ෂණ සූරියප්පෙරුම
ලේකම්
මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය