DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA
MERCHANT SHIPPING SECRETARIAT
MINISTRY OF PORTS, SHIPPING AND AVIATION
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MSN 02/2024 – Revised

17th April 2024

MNS 02/2024 is revised in the following manner;

Notice to: All Ship Owners, Ship Managers, Operators, and Shipping Agents

COLLECTION OF EMBARKATION LEVY – Person Leaving Sri Lanka by a Ship

1. Issued by	Director General of Merchant Shipping
2. Issued to	The Operators of the Ships & the Local Shipping Agents of the Ships
3. Subject	COLLECTION OF EMBARKATION LEVY – Person Leaving Sri Lanka by a Ship
4. Legal Reference	FINANCE ACT, No. 25 OF 2003
5. Description of the Direction	i. Legal Provision: This notice is issued by the Director General of Merchant Shipping in terms of the powers vested to him under the Finance Act No.25 of 2003 and the Embarkation Levy (Ship) Regulations published in the Extraordinary Gazette Notification 2314/16 dated 01.11.2023 and No. 2374/19 dated March 06, 2024 in connection with the collection of the Embarkation Levy from passengers departing from Sri Lanka by ship to overseas destinations, and remittance of such collections by the ships to the Director General of Merchant Shipping. ii. Applicability: This Notice applies to every operator of the ship departing from Sri Lanka to collect an Embarkation levy of such amount as it determines by the Ministry of Finance from time to time by order published in the Gazette, in respect of each passenger embark on such a ship unless such a passenger is exempted from the payments of such Levy, in terms of Subsection (2) of Section 2 of the Finance Act.

ii. Embarkation Levy: Each operator of the ship shall remit the Embarkation Levy collected in respect of each passenger embarked on the Ship and departing from Sri Lanka (as indicated in the above sub-section 5 (ii) as determined and published in Extraordinary Gazette Notification No. 2374/19 dated March 06, 2024, by the Minister of Finance as outline below, unless such passenger is exempted from the payment of Embarkation Levy.

Column I		**Column II**
A person leaving Sri Lanka by a Ferry	From 07.03.2024 to 31.12.2026	US$ 5.00
Person leaving Sri Lanka on a Cruise	From 07.03.2024 to 31.12.2026	US$ 20.00

6. Mode and manner of payments

i. The Operator of the ship shall take appropriate measures to collect and remit the embarkation levy to the account of the Merchant Shipping Secretariat before embarking the passenger(s) onboard the ship.

ii. The receipt(s) of payment made shall be presented to the Emigration officer in the port at the time of embarkation by the Operator of the ship to allow the passenger(s) to board the vessel.

iii. Payment can be made either by cash or cheque to the following accounts as applicable.

Account Details:

- ***Dollar Account***
  Bank: Bank of Ceylon
  Branch: Metropolitan
  A/C Name: Director General - Merchant Shipping Secretariat Revenue
  A/C Number: 0089167656
  Currency Code: 019 USD

- ***Rupee Account***
  Bank: Bank of Ceylon
  Branch: Thaprobane
  A/C Name: Director General - Merchant Shipping Secretariat Revenue Collection
  A/C Number: 7040299

7. Exchange Rate	The rates of exchange for other currencies to USD shall be calculated as per the rates published by the Central Bank of Sri Lanka on the day of payment.
8. Exemptions	The following passengers are exempt from the Embarkation Levy. i. Any child who is less than two (02) years ii. Any person listed in the crew list of the ship. iii. The passenger(s) in transit via Sri Lanka, who stays less than 48 hours in Sri Lanka.
9. Responsibility of the Local Shipping Agent of the ship.	i. The Local Shipping Agent of the ship should coordinate with the Ship to remit the embarkation levy. ii. Should provide the details stipulated in Table-1 as appended in this notice to the Director General of Merchant Shipping.
10. Definitions	"Ship" means a ship operating out of Sri Lanka carrying passengers. "Ferry" means a ship used for transporting passengers and goods on a regular basis, between two or more defined international ports. "Cruise" means a ship sailing to several international ports carrying passengers for pleasure or as a holiday. "Operator of the ship" means the Owner, the Charterer of the ship, the Management Company of the ship, The Captain of the ship, or the Person/Company acting on behalf of the owner of the ship in possession of a license under the Licensing of Shipping Agents Act, No. 10 of 1972. "Local Shipping Agent" means a company in possession of a license under the Licensing of Shipping Agents Act, No. 10 of 1972 assigned to act on behalf of the ship.

Collection of Embarkation Levy

[Monthly return to be submitted by the Local Shipping Agent to the Director General of Merchant Shipping]

Year: Month: Period:

Date	Name of the Ship	Type of Ship [Cruise / Ferry]	Number of Pax	Amount Collected [LKR]			Total [LKR]
				Embarkation Levy	Interest [if any]	Applicable Exchange Rate [LKR]	

Table -1

Issued on 17th April 2024

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Merchant Shipping Secretariat,
Ministry of Ports and Shipping & Aviation
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