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# ශ්‍රී ලංකා රේගුවේ පවතින විවිධ අරමුදල් කළමනාකරණය/ පරිපාලනය සම්බන්ධයෙන් වූ විශේෂ විගණනය

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රාජ්‍ය වියදම සඳහා ප්‍රමාණවත් ආදායම් ප්‍රමාණයක් සපයා දීම සනාථ කරමින් ද සමාජ ආර්ථික, පාරිසරික හා සංස්කෘතිමය කරුණු කෙරෙහි අවධානය සහ පොදු මහජනතාවගේ සමාජ සුරක්ෂිතතාවය සුරැකෙන අයුරින් කටයුතු කරමින් ද ආනයන හා අපනයන නිෂ්කාශන ක්‍රියාවලිය කාර්යක්ෂමව ඉටු කිරීමේ වගකීම ද ශ්‍රී ලංකා රේගුව වෙත පැවරී ඇති අතර ශ්‍රී ලංකාව තුළ ජාත්‍යන්තර වෙළඳාම සම්බන්ධව පනවනු ලබන සියලු බදු වර්ග රැස් කිරීම පැවරී ඇත්තේ ද ශ්‍රී ලංකා රේගුව වෙතටය. ඒ අනුව සමස්ථ බදු ආදායමෙන් වාර්ෂිකව සාමාන්‍යයෙන් සියයට 37 ක පමණ ආදායමක් රැස්කරනු ලබයි.

තවද ශ්‍රී ලංකා රේගුවෙහි වියදම් සඳහා වාර්ෂික ඇස්තමේන්තු මගින් මුදල් වෙන්කරනු ලබන අතර මීට අමතරව ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල (ත්‍යාග අරමුදල), ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදල (කළමනාකරණ හා වන්දි අරමුදල) හා ශ්‍රී ලංකා රේගු නිලධාරීන්ගේ අතිකාල, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදල (අතිකාල, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ තොරතුරු සන්නිවේදන අරමුදල) නමින් ප්‍රධාන වශයෙන් අරමුදල් තුනක් (03) පවත්වා ගෙන යනු ලබයි. තවද ඉහත සඳහන් ත්‍යාග අරමුදල යටතේම මත්ද්‍රව්‍ය නිවාරණ අරමුදල, ඉන්ධන අරමුදල, සියයට 2.5 අරමුදල හා වෙනත් අංශ සඳහා අරමුදල යනුවෙන් උප අරමුදල් 04 ක් ද පවත්වාගෙන යනු ලබයි.

නීත්‍යානුකූල ආනයන කටයුතු මත ශ්‍රී ලංකා රේගුව විසින් අය කරනු ලබන රේගු බදු අදායම් එකවරම රාජ්‍ය ආදායමට ඇතුළත් වේ. එසේ වුවද ආනයන කාර්යයකට අදාළව සිදු වූ රේගු වරදක් අනාවරණය කර ගන්නා අවස්ථාවකදී ඒමත අයවනු ලබන දණ්ඩන ආදායමෙන් එකී ආදායම රැස්කිරීමට වැයවන්නාවූ පිරිවැය අඩුකර ඉතිරි ශුද්ධ ආදායමෙන් සියයට 50 ක් පමණක් භාණ්ඩාගාර නියෝජ්‍ය ලේකම්වරයාගේ ගිණුමට බැර කෙරේ. ඉතිරි සියයට 50 ඉහත ඡේදයෙහි සඳහන් ප්‍රධාන අරමුදල් තුනෙන් එකක් වන ත්‍යාග අරමුදලට බැර කල නිලධාරීන් අතර බෙදා ගනු ලැබේ. නැවතත් භාණ්ඩාගාර නියෝජ්‍ය ලේකම්වරයාගේ ගිණුමට බැර කල සියයට 50 න් සියයට 60 ක් පමණක් ඒකාබද්ධ අරමුදලට බැර කර ඉතිරි සියයට 40 රේගු කළමනාකරණ හා වන්දි අරමුදලට බැර කර එම සියයට 40 ද රේගු නිලධාරීන් ගේ සුභ සාධනය සඳහා යොදා ගැනීම අරමුණු කර තිබුණි. ඒ අනුව අනාවරණය කරගන්නා රේගු වරදකට අදාළව රැස් කරනු ලබන ආදායමෙන් ඒ සඳහා වැය වූ පිරිවැය අඩු කර ඉතිරිවන ශුද්ධ ආදායමෙන් සියයට 30 ක් පමණක් (සියයට 50 න් සියයට 60 ක්) සෘජුවම ඒකාබද්ධ අරමුදලට බැරවන අතර එම මුදල එකී ආනයනය මත අය විය යුතුව තිබූ නිවැරදි රේගු අදායමටද වඩා අඩු වන අවස්ථා ද නිරීක්ෂණය වේ. මෙම සියයට 30 ක ප්‍රමාණය ලෙස 2012 සිට 2023 අගෝස්තු මාසය දක්වා කාලය තුළ ඒකාබද්ධ අරමුදලට බැර වූ ප්‍රමාණය රු. 14,535,360,226 ක් පමණක් විය.

1869 අංක 17 දරන රේගු ආඥා පනතේ 153 (2) (ආ) වගන්තිය ප්‍රකාරව මුදල් අමාත්‍යවරයා විසින් අනුමත කළ යෝජනා ක්‍රමයකට අනුව ත්‍යාග මුදල් අදාළ නිලධාරීන් සහ තොරතුරු සපයන්නන් අතර බෙදා දීම සිදුවිය යුතු වුවද මුදල් අමාත්‍යවරයාගේ එවැනි අනුමැතියකින් තොරව දෙපාර්තමේන්තුව තම අභිමතය පරිදි සකස් කරන ලද අභ්‍යන්තර නියෝග මත පමණක් පදනම්ව 1988 වසරේ සිට ත්‍යාග මුදල් ගෙවා තිබුණි. විගණනයට ලබා ගත හැකි වූ තොරතුරු මත 2012 සිට 2023 අගෝස්තු 31 දක්වා කාලය තුළදී පමණක් එලෙස තම අභිමතය පරිදි ගෙවා තිබූ මුදල රු.24,225,600,376 ක් විය. තවද විමර්ශන සඳහා දායකත්වයක් දක්වන පිරිසක් ලෙස පනත ප්‍රකාරව අදාළ කරගත නොහැකි නිලධාරීන් සඳහා ද ත්‍යාග ලැබෙන ආකාරයෙන් අභ්‍යන්තර නියෝග සකස් කර ත්‍යාග ලබා දී තිබුණු අතර සාමාන්‍ය රාජකාරිමය අනාවරණය කර ගැනීම ද රේගු වැරදි අනාවරණය කර ගැනීම ලෙස සලකා ඒ සඳහා කාර්ය මණ්ඩලයට ත්‍යාග හිමිකම් ලබා දී තිබුණි. එබැවින් නිලධාරීන් රාජකාරියට වාර්තා කිරීම පමණක් සිදුකල ද ඔවුන්ට වැටුප්, දිරිදීමනා හා අතිකාල ලැබෙන බවත් රේගු නිලධාරීන්ගේ සාමාන්‍ය රාජකාරියේ කාර්යයන් සහ වගකීම් ඉටු කිරීම වෙනුවෙන් අමතර ප්‍රතිලාභ ලැබෙන බවත් නිරීක්ෂණය විය.

රේගුව 2017 වර්ෂයේ සිට 2023 වර්ෂය දක්වා අවස්ථා 17 කදී පමණක් මූලික වශයෙන් පැනවූ මුද්‍ර දණ්ඩන වටිනාකම රු.7,611,652,834 ක් වූ අතර එම දණ්ඩන වටිනාකම රේගු අධ්‍යක්ෂ ජනරාල්වරයාගේ බලතල ප්‍රකාරව විමර්ශණ නිලධාරියා විසින් පසුව ලිහිල් කිරීම නිසා එහිදී රු.481,694,078 ක් දක්වා අඩු වී තිබුණු අතර ලිහිල් කළ දණ්ඩන වටිනාකමින් රජයට බැර කල සියයට 30 ක (30%) වටිනාකම රු.144,508,224 ක් වූ අතර පැහැර හැරීමට උත්සාහ කළ බදු මුදල වූ රු.326,020,712 ට සාපේක්ෂව එහිදී රු.181,512,488 කින් රාජ්‍ය ආදායම අහිමි වීමක් බව නිරීක්ෂණය විය. 2017 අප්‍රේල් 19 දිනැති අංක 3/2017 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය ප්‍රකාරව සියළුම රාජ්‍ය සේවකයන් සිය පැමිණීම හා පිටවීම සටහන් කිරීම වෙනුවෙන් ඇඟිලි සලකුණු යන්ත්‍රය භාවිත කළ යුතු වුව ද එම චක්‍ර ලේඛයේ විධිවිධාන කඩකරමින් ශ්‍රී ලංකා රේගුව විසින් අන්තර්ගත 18 වැනි පොදු ආකෘති පත්‍රයට අනුව පැමිණීමේ ලේඛනයක් පමණක් භාවිතා කර තිබුණි. තවද සාමාන්‍ය රාජකාරි වේලාවෙන් පරිබාහිරව සේවයේ යෙදුනාද, නැද්ද යන්න නොසලකා රේගු අතිකාල අරමුදලින් සියයට 90 ක් නිලධාරීන්ට ගෙවා තිබුණු අතර සියයට 10ක් වැනි ඉතා සුළු ප්‍රමාණයක් පමණක් රාජ්‍ය ආදායමට බැර කර තිබුණි. ඒ අනුව 2021 සහ 2022 වර්ෂවල අතිකාල අරමුදලින් නිලධාරීන්ට ගෙවූ වටිනාකම පිළිවෙලින් රු.948,323,405 ක් සහ රු.938,872,620 ක් වූ අතර රජයට බැර කළ ආදායම පිළිවෙලින් රු. 85,739,457 ක් සහ රු. 83,667,789 ක් පමණක් විය.

මීට අමතරව මෙම වාර්තාවෙන් පහත සඳහන් නිර්දේශයන් ද ලබා දීමට කටයුතු කර ඇත.

- i. අරමුදල් සම්බන්ධයෙන් පවත්නා නෛතික විධිවිධාන ශක්තිමත් කිරීම
- ii. රේගු නිලධාරීන් විසින් සාමාන්‍යයෙන් ඉටුකල යුතු වැඩ කාර්යයන් හා වගකීම් සඳහාම ත්‍යාග මුදල් ලබා දීමේ දී ඒ සඳහා සුදුසුකම් ලැබිය යුතු රාජකාරීන් හා අවස්ථාවන් මොනවාද යන්න සේවක ප්‍රතිලාභ වර්ධනය කිරීමේ වේගතාවෙන් බැහැරව නිසි අධ්‍යයනයකින් පසුව හඳුනා ගැනීමට කටයුතු කිරීම

- iii. රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල, අතිකාල අරමුදල, නැව් බඩු පරීක්ෂා කිරීමේ ගාස්තු ගිණුම හා රේගු තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදලින් පිළිවෙලින් සියයට 30 ක්, සියයට 10 ක්, සියයට 50 ක් හා සියයට 20 ක් පමණක් ඒකාබද්ධ අරමුදලට බැරවන හෙයින් එම ප්‍රතිශතයන් වැඩිකර රාජ්‍ය ආදායම වැඩි කිරීම සඳහා අරමුදල් පරිපාලනය හා මෙහෙයවීමට අදාල නිර්නායක /කොන්දේසි සංශෝධනය කිරීම
- iv. පනවන ලද දණ්ඩන ලිහිල් කිරීමේදී පනත මගින් ලබා දී ඇති ප්‍රතිපාදන අභිබවා වරද සිදුකළ පාර්ශවයේ අවශ්‍යතාව පරිදි වෙනත් පරිහානි පෞද්ගලික හේතු පිළිගනිමින් විශාල ප්‍රතිශතයකින් දණ්ඩන ලිහිල් කිරීම පාලනය කිරීමත්, ත්‍යාග ලබා ගැනීමේ අභිලාෂයෙන් සිතාමතා රාජකාරිය පැහැර හැරීමට උත්සාහ දරයි ද හෝ අපරීක්ෂාකාරීව හෝ චේතනාන්විතව රාජකාරිය පැහැර හැර නිබේද යන්න පරීක්ෂා කිරීමට විධිමත් ක්‍රමවේදයක් හඳුන්වාදීම සහ එවැනි කටයුතු සිදු වී ඇත්නම් ඒ සඳහා වගකිව යුතු නිලධාරීන්ට එරෙහිව විනය පියවර ගැනීම.
- v. මෙම උප අරමුදල් සඳහා අබන්ධව මුදල් වෙන් කර තිබුණ ද මෙම අරමුදල් පවත්වාගෙන යාමේ අත්‍යාවශ්‍යතාවයක් නොමැති බව හඳුනාගත හැකි බැවින් මෙම අරමුදල් අහෝසිකර එම මුදල් ද රාජ්‍ය ආදායමට බැර කිරීමට කටයුතු කිරීම හා වන්දි ගෙවීමක් වැනි අවශ්‍යතාවයන් ඇතිවන විටද ඒ සඳහා සාමාන්‍ය ක්‍රමවේද යටතේ මහාභාණ්ඩාගාරයෙන් අරමුදල් ලබා ගැනීම
- vi. රජයේ දෙපාර්තමේන්තුවක් වන ශ්‍රී ලංකා රේගුවේ කාර්යමණ්ඩලය ඉතා ඉහල මට්ටමින් අතිකාල ඉපයුවද එවැනි ගෙවීමක් කිරීමේ දී අනිවාර්යයෙන් පදනම් විය යුතු සේවා පැය ගණන, දිනය සහ දිවා රාත්‍රී කාලය ආදිය ගණනය කළ හැකි වන පරිදි කාර්යය මණ්ඩලයෙහි පැමිණීම, පිටවීම විශ්වාසනීය ක්‍රමයකට සඳහන් නොවීම හේතුවෙන් එම අතිකාල ගෙවීමේ නිරවද්‍යතාවය විගණනයේ දී තහවුරු කරගත නොහැකි හෙයින් 2017 අප්‍රේල් 19 දිනැති අංක 3/2017 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය ප්‍රකාරව කාර්යය මණ්ඩලයෙහි පැමිණීම, පිටවීම සටහන් කිරීම විධිමත් කර අතිකාල ගෙවීමේ ක්‍රමවේදයක් සකස් කිරීමට පියවර ගැනීම.

**01. වාර්තාවේ පසුබිම හා ස්වභාවය**

ශ්‍රී ලංකාව ආනයනය සහ අපනයනය කරනු ලබන භාණ්ඩ මත ශ්‍රී ලංකා රේගුව විසින් බදු පනවා ආදායම් රැස් කරනු ලබන අතර එලෙස රේගුව විසින් වාර්ෂිකව රාජ්‍ය ආදායමෙන් සියයට 37 ක පමණ ආදායමක් රැස් කරනු ලබයි. ආනයනකරුවන් සහ අපනයනකරුවන් විසින් රේගු ආඥා පනතට අනුකූලව භාණ්ඩ රැගෙන ඒම මත එලෙස රජයට බදු ආදායම් රැස්කර ගැනීමට හැකියාව පවතී. කෙසේවුවද, රේගු ආඥා පනතට අනුකූල නොවන ලෙස කටයුතු කිරීමෙන් ආනයනකරුවන් සහ අපනයනකරුවන් වරදකරුවන් බවට පත්වේ. එම තත්ත්වය තුළ එලෙස වරදක් ලෙස හඳුනා ගැනීම හේතුවෙන් ඔවුන් දණ්ඩනයකට යටත් වන අතර එම දණ්ඩන ලෙස අයකර ගන්නා මුදලින් අඩු ප්‍රතිශතයක් ඒකාබද්ධ අරමුදලට හිමි වීමත්, වැඩි ප්‍රතිශතයක් ත්‍යාග අරමුදල හා කළමනාකරණ හා වන්දි අරමුදල නමින් ශ්‍රී ලංකා රේගුව විසින් පවත්වාගෙන යනු ලබන අරමුදල් දෙක සඳහා බැර වී එම මුදල් රේගු නිලධාරීන් අතර යම් ක්‍රමවේදයක් යටතේ බෙදා හැරීමක් සිදුකරන බව විගණනයට හඳුනාගැනීමට හැකි විය. තවද, සාමාන්‍ය රාජකාරී වේලාවෙන් බැහැර කාලයන්හි සිදුකරනු ලබන කාර්යයන් සඳහා අතිකාල ලබා දීම සඳහා ද වෙනත් අරමුදලක් පවත්වාගනු ලැබේ. මෙම අරමුදල් පවත්වාගෙන යාම මඟින් රජයේ ආදායම ශක්තිමත් කිරීමට ප්‍රමාණවත් දායකත්වයක් දක්වන්නේද යන්න පරීක්ෂා කිරීම, අරමුදල් සම්බන්ධයෙන් පවත්නා අභ්‍යන්තර පාලනයේ ශක්තිමත්භාවය පරීක්ෂා කිරීම සහ රාජ්‍ය ආදායම වර්ධනය කිරීම, රේගු වැරදි අවම කිරීම සහ නිලධාරීන්ට පෞද්ගලික ප්‍රතිලාභ හිමිකරදීම යන අංශයන් ත්‍රිත්වයේ ප්‍රමුඛත්වයන් ප්‍රශස්ත ලෙස කළමනාකරණය වන්නේ ද යන්න පිළිබඳව ඇගයීම යන අරමුණු මූලික කරගනිමින් ද, ශ්‍රී ලංකා රේගුවට අදාළව රජයේ ගිණුම් පිළිබඳ කාරක සභාවේ පැවති සාකච්ඡා වලදී “අහිමි වූ බදු මුදල් හා ඒ මත, රේගු නිලධාරීන් දණ්ඩන පැනවීම මඟින් ත්‍යාග අරමුදලට බැර කළ මුදල් පිළිබඳ පරීක්ෂාවක් සිදු කරන ලෙස කරන ලද ඉල්ලීමට අනුකූල වෙමින් 2018 අංක 19 දරන විගණන පනතින් මා හට ලැබී ඇති බලතල ප්‍රකාරව මෙම විශේෂ විගණන වාර්තාව නිකුත් කරන ලදී.

**02. අනුගමනය කළ ක්‍රමවේදයන්**

**2.1 ලේඛන පරීක්ෂාව**

- i. 1869 අංක 17 දරන රේගු ආඥා පනත
- ii. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් නිවේදන
  - 1993 නොවැම්බර් 05 දිනැති අංක 792 ගැසට් නිවේදනය
  - 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනය
  - 2013 සැප්තැම්බර් 27 දිනැති අංක 1829/39 දරන ගැසට් නිවේදනය
- iii. දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග
  - දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 118



- දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 129
  - දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 478
  - දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 478 – A
  - දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 855
  - දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 1274
  - දෙපාර්තමේන්තු අභ්‍යන්තර නියෝග අංක 1140
- iv. ශ්‍රී ලංකා රේගු දෙපාර්තමේන්තුවේ බඳවාගැනීමේ පටිපාටිය
- v. ශ්‍රී ලංකා රේගු දෙපාර්තමේන්තුවේ වාර්ෂික කාර්යසාධන වාර්තාව
- vi. ශ්‍රී ලංකා රේගු දෙපාර්තමේන්තුවේ අරමුදල් වලට අදාළව 2012 වර්ෂයේ සිට 2022 වර්ෂය දක්වා නිකුත් කරන ලද වාර්ෂික ගිණුම්.
- vii. තොරතුරු විමසුම් ලිපි වලට අදාළව ලද පිළිතුරු
- viii. සිද්ධි ලිපි ගොනු සහ ත්‍යාග ගෙවීම් ගොනු

**2.2 අනෙකුත් ක්‍රමවේදයන්**

- i. ශ්‍රී ලංකා රේගුවේ නිලධාරීන් සමඟ සාකච්ඡා කිරීම
- ii. ත්‍යාග මුදල් සහ අනෙකුත් ගෙවීම් දත්ත විග්‍රහාත්මක විශ්ලේෂණය කිරීම.

**03. විෂය පථය**

ශ්‍රී ලංකා රේගුව විසින් පවත්වාගෙන යනු ලබන ත්‍යාග අරමුදල, කළමනාකරණ හා වන්දි අරමුදල, අතිකාල, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ තොරතුරු තාක්ෂණ සන්නිවේදන අරමුදල යන අරමුදල් පවත්වා ගැනීමට ඇති නෛතික තත්ත්වය, ඒවා සඳහා අරමුදල් රැස්කරන ආකාරය සහ අරමුදල් උපයෝජනය පිළිබඳව පරීක්ෂා කරන ලදී. තවද, ත්‍යාග අරමුදලේ ගෙවීම් පිළිබඳව 2012 වර්ෂයේ සිටද, අනෙකුත් අරමුදල් 2017 වර්ෂයේ සිට ද පරීක්ෂා කරන ලදී. මීට අමතරව අරමුදල් සඳහා රැස්කරන මුදලින් රජයට බැර වන ආදායම, බදු පැහැරහරින්නන්ට දණ්ඩන පැනවීම හා එම දණ්ඩන ලිහිල් කිරීම පරීක්ෂාවට ලක්කරන ලදී.

**04. විෂය පථයේ සීමාවන්**

- i. සිද්ධි හේතුවෙන් ආරම්භවන රේගු විමර්ශන කටයුතු වල ශ්‍රී ලංකා රේගු දෙපාර්තමේන්තුවේ විවිධ අංශ කිහිපයක් නිරතව තිබුණ ද, එකී විමර්ශනයන්හි ප්‍රගතිය දැනගැනීමට අවශ්‍ය මධ්‍යගත තොරතුරු පද්ධතියක් දෙපාර්තමේන්තුව සතුව නොපැවතුණි. එබැවින් විමර්ශන ගොනු පිළිබඳ තොරතුරු එක් එක් අංශවලින් වෙන වෙනම විමසීමට සිදු වූ අතර ඒ හේතුවෙන් විගණනය කළ හැකි සිද්ධි (Cases) සංඛ්‍යාව සීමා විය.

ii. 1988 සිට 2011 දක්වා කාලය අරමුදලින් සිදුකළ ගෙවීම් පිළිබඳ තොරතුරු ලබා ගැනීමට අපොහොසත් වීම.

**05. ක්‍රියාවලිය**

**5.1 ශ්‍රී ලංකා රේගුව පිළිබඳ හැඳින්වීම**

**5.1.1 පිහිටුවීම සහ අරමුණු**

5.1.1.1 “ශ්‍රී ලංකාවේ සුරක්ෂිතභාවය සහ සශ්‍රීකත්වය නංවන්නා වූ රේගු පරිපාලන කටයුතු මෙහෙයවන ආසියාවේ විශිෂ්ටතම ආයතනය බවට පත්වීම.” දැක්ම කර ගනිමින් 1806 වර්ෂයේ දී ස්ථාපනය කර ඇති, ශ්‍රී ලංකාවේ පැරණිතම දෙපාර්තමේන්තු වලින් එකක් මෙන්ම පැරණිතම රේගු පරිපාලනයන්ගෙන් එකක් ද වන ශ්‍රී ලංකා රේගුව ප්‍රධාන වශයෙන් ආදායම් එකතු කිරීමේ සහ නීතිය බලාත්මක කිරීමේ වගකීම දරන පූර්ණ රාජ්‍ය ආයතනයකි. රාජ්‍ය වියදම සඳහා ප්‍රමාණවත් ආදායම් ප්‍රමාණයක් සපයා දීම සනාථ කරමින් ද සමාජ ආර්ථික, පාරිසරික හා සංස්කෘතිමය කරුණු කෙරෙහි අවධානය සහ පොදු මහජනතාවගේ සමාජ සුරක්ෂිතතාවය සුරැකෙන අයුරින් කටයුතු කරමින් ද ආනයන හා අපනයන නිෂ්කාශන ක්‍රියාවලිය කාර්යක්ෂමව ඉටු කිරීමේ වගකීම ශ්‍රී ලංකා රේගුව වෙත පැවරී තිබේ.

5.1.1.2 මීට අමතරව ජාතික හා ජාත්‍යන්තර රේගු ප්‍රමිති යථා යෝග්‍ය ලෙස පිළිගනිමින්, නීත්‍යානුකූල වෙළඳාම, ප්‍රවාහනය හා කර්මාන්ත සඳහා සහසුකම් සලසලමින්, ආදායම, සාමාජීය හා පාරිසරික සුරක්ෂිතතාවට අදාළ රේගු නීති සහ අනෙකුත් අදාළ නීති බලාත්මක කිරීම සහ එම නීතිවලට අනුකූලවීම වැඩිදියුණු කිරීමට කැපවීම මෙහෙවර කර ගෙන තිබුණි.

5.1.1.3 ඒ අනුව ශ්‍රී ලංකාව තුළ ජාත්‍යන්තර වෙළඳාම සම්බන්ධව පනවනු ලබන සියලු බදු වර්ග රැස් කිරීම පැවරී ඇත්තේ ශ්‍රී ලංකා රේගුව වෙතටය. එනම් ආනයන හා අපනයන රේගු බදු, සෙස් බදු ඇතුළු ආනයනයේ දී ගෙවිය යුතු අනෙකුත් සියලුම බදු වර්ග වන වරාය හා ගුවන්තොටුපල සංවර්ධන බද්ද, නිෂ්පාදන (විශේෂ විධිවිධාන) බද්ද හා විශේෂ වෙළඳ භාණ්ඩ බද්ද යනා දී සියලු බදු වර්ග රැස් කිරීමට ශ්‍රී ලංකා රේගුව කටයුතු කරනු ලැබේ.

5.1.1.4 ඉහත 5.1.1.2 හි සඳහන් මෙහෙවර මත පදනම්ව ආයතනය පහත අරමුණු ළඟා කර ගැනීමට අපේක්ෂා කර තිබුණි.

- i. **ආදායම රැස්කිරීම**  
 ශ්‍රී ලංකාවේ ආදායම් රැස්කිරීමේ කාර්යය ඉටු කරනු ලබන ප්‍රධාන රාජ්‍ය ආයතනයක් ලෙස ශ්‍රී ලංකා රේගුව සැලකිය හැකිය. ශ්‍රී ලංකා රේගුව රාජ්‍ය ආදායමෙන් සියයට 37 ක පමණ ප්‍රමාණයක් රැස් කිරීමට දායකත්වය ලබා දේ.

**ii. සමාජ ආරක්ෂණය**

නීති විරෝධී මත්ද්‍රව්‍ය හා අනෙකුත් හානිකර භාණ්ඩ වර්ග රට තුළට පැමිණීම සහ රටේ ජෛව සම්පත් සහ පුරාවස්තු රටින් පිටමං කිරීමේ ජාවාරම් කටයුතු වළකාලන පලිහක් ලෙස ක්‍රියාත්මක වෙමින් ශ්‍රී ලංකා රේගුව ඉතා වැදගත් මෙහෙවරක් ඉටු කරනු ලැබේ. ශ්‍රී ලංකාව ජෛව විවිධත්වයෙන් අනූන වූ රටක් බැවින් ශ්‍රී ලංකා රේගුවේ ජෛව විවිධත්වය හා ජාතික උරුම ආරක්ෂණ අංශය, “ශ්‍රී ලාංකේය ජාතිය වෙනුවෙන් මෙම උරුමයන් රැක දෙනු වස් අප්‍රතිහත කැපවීමකින් යුතුව කටයුතු කරනු ලබයි. ශ්‍රී ලංකාවේ අනෙකුත් නීති බලාත්මක කිරීමේ ආයතන අතර රේගු මත්ද්‍රව්‍ය පාලන ඒකකය ද ප්‍රධාන කාර්යභාරයක් ඉටු කරනු ලැබේ.

**iii. වෙළඳාම සඳහා පහසුකම් සැලසීම**

1993 වර්ෂයේදී ශ්‍රී ලංකා රේගුවේ කටයුතු ස්වයංක්‍රීයකරණය කිරීමත් සමඟ රේගු ක්‍රියා පටිපාටි සරල කිරීම සඳහා පියවර කිහිපයක් හඳුන්වා දීමට මංපෙත් විවිධ වූ අතර, අවදානම් කළමනාකරණ පද්ධතිය ආරම්භ කිරීම, තනි කවුළු ක්‍රමය හඳුන්වා දීම සහ රේගු ක්‍රියා පටිපාටි යථා වත් කිරීම මගින් ආර්ථිකය තුළ වෙළඳ කටයුතු වලට ගතවන කාලය සහ පිරිවැය ඉතිරි කර ගැනීමට පැහැදිලිවම දායක විය. ලෝක වෙළඳ සංවිධානයේ වෙළඳ පහසුකම් සැපයීමේ ගිවිසුම අනුමත කිරීමෙන් පසුව, ශ්‍රී ලංකා රේගුව එහි ක්‍රියා පටිපාටිවල හා නීතිමය රාමුවේ කැපී පෙනෙන වෙනස්කම් සිදු කරමින් තවදුරටත් වෙළඳාම සඳහා පහසුකම් සැලසීමේ කටයුතු සිදු කෙරේ.

**iv. නීති බලාත්මක කිරීම**

ශ්‍රී ලංකාව තුළ නීති බලාත්මක කිරීම, අනුකූලතාව සහතික කිරීම, ආනයන/අපනයන නීති බලාත්මක කිරීම, ජාවාරම් වැළැක්වීම සහ දේශ සීමා ආරක්ෂාව පවත්වා ගැනීම සඳහා ඉතා වැදගත් කාර්යභාරයක් ඉටුකරනු ලැබේ. නීති 1245 කට වැඩි ප්‍රමාණයක් නීතිගත කිරීමේ සහ බලාත්මක කිරීමේ බලය දෙපාර්තමේන්තුව සතු වේ.

**5.1.2 ඉහත 5.1.1.4 ඡේදයෙහි සඳහන් අරමුණු ඉටුකර ගැනීම සඳහා පහත සඳහන් කාර්යය භාරයන් රේගුවට පැවරී ඇත**

- i. තීරුබදු, වෙළඳ සහ සමාජ ආරක්ෂණ නීතිවලට අදාල රාජ්‍ය ප්‍රතිපත්ති ක්‍රියාත්මක කිරීම.
- ii. ආනයන හා අපනයන රේගු බදු තක්සේරු කිරීම සහ එකතු කිරීම.

- iii. අනෙකුත් පනත් සහ රාජ්‍ය ආයතන වෙනුවෙන් තීරුබදු / බදු සහ අනෙකුත් ගාස්තු තක්සේරු කිරීම සහ එකතු කිරීම.
- iv. තීරුබදු (බදු) ඉවත් කිරීම, නිදහස් කිරීම, බදු සහන (ලබාදීම) ක්‍රියාත්මක කිරීම.
- v. තීරුබදු සහ අනෙකුත් ගාස්තු ආරක්ෂාකර ගැනීම සහ ගිණුම්කරණය
- vi. රේගු බදු ආපසු ගෙවීම්, බදු සහන සහ වට්ටම් ලබාදීම.
- vii. නීති විරෝධී භාණ්ඩ ජාවාරම, වාණිජ වංචා සහ මත්ද්‍රව්‍ය ප්‍රවාහනය පිළිබඳ අනාවරණය හා නිවාරණය.
- viii. තහනම් කරන ලද සහ සීමා කරන ලද භාණ්ඩවලට අදාළ නීති බලාත්මක කිරීම.
- ix. රේගු නීති සහ අනෙකුත් අදාළ නීති යටතේ වැරදි පිළිබඳ විමර්ශනය කිරීම හා පරීක්ෂණ පැවැත්වීම.
- x. වැරදිකරුවන්ගෙන් දඩ අයකර ගැනීම/භාණ්ඩ තහනමට ගැනීම.
- xi. රාජසන්තක කරන ලද භාණ්ඩ අපහරණය කිරීම
- xii. ආනයන, අපනයන භාණ්ඩ නිෂ්කාශනය කිරීම
- xiii. මගීන් සහ මගී ගමන් මලු නිෂ්කාශනය කිරීම
- xiv. භාණ්ඩ හා මගී නිෂ්කාශන ක්‍රියාපටිපාටි පරිගණකගත කිරීම
- xv. දේශීය කර්මාන්ත සහ කෘෂි නිෂ්පාදන සුරක්ෂිත කිරීම සඳහා රජය විසින් ගනු ලබන ක්‍රියාමාර්ග ක්‍රියාත්මක කිරීම
- xvi. අපනයන සඳහා පහසුකම් සැලසීමේ වැඩසටහන් කළමනාකරණය කිරීම
- xvii. භාණ්ඩ ගුදම්ගත කිරීම කළමනාකරණය කිරීම (බැඳුම්කර සැලසුම්)
- xviii. අපනයන අරමුණු කරගත් කර්මාන්ත සැලසුම් අධීක්ෂණය කිරීම
- xix. වෙළඳ සංඛ්‍යාලේඛන රැස් කිරීම හා නිකුත් කිරීම
- xx. තොරතුරු / වර්ගීකරණ කිරීමේ රීති යනාදිය සැපයීම
- xxi. වෙළඳ මණ්ඩල - නිෂ්කාශන නියෝජිතවරු - රේගු මූලස්ථාන අනුනියෝජිතවරු සමඟ සාකච්ඡා තුළින් සම්බන්ධීකරණය ඇති කිරීම
- xxii. පුහුණු / දැනුවත් කිරීමේ වැඩසටහන් පැවැත්වීම
- xxiii. නාමකරණය, වර්ගීකරණය, තක්සේරු කිරීම සහ බලාත්මක කිරීමේ ශිල්පීය ක්‍රමවේදයන්ට අදාළ කාරණා පිළිබඳ ලෝක රේගු සංවිධානය සමඟ අඛණ්ඩව තොරතුරු හුවමාරු කරගැනීම

xxiv. තොරතුරු හුවමාරු කරගැනීම සඳහා රේඛීය ආයතන, රජයේ දෙපාර්තමේන්තු සමඟ සම්බන්ධීකරණ කටයුතු සිදුකිරීම (මුදල් අමාත්‍යාංශය, දේශීය ආදායම් දෙපාර්තමේන්තුව, අපනයන සංවර්ධන මණ්ඩලය, සුරාබදු දෙපාර්තමේන්තුව යනාදිය)

**5.1.3 රේගුවේ පාලන කටයුතු සහ මෙහෙයුම් කටයුතු සඳහා අරමුදල් සම්පාදනය**

වාර්ෂික අයවැය ඇස්තමේන්තුවට අනුව (වැය ශීර්ෂ 247 යටතේ) රේගු දෙපාර්තමේන්තුවට අවශ්‍ය වියදම් සඳහා ප්‍රතිපාදන වෙන්කරන අතර ඒ අනුව 2021 සහ 2022 වර්ෂයන්හිදී පහත සඳහන් පරිදි ඒකාබද්ධ අරමුදලින් ප්‍රතිපාදන වෙන්කර පිළිවෙලින් රු. 5,809,239,623 ක සහ රු. 4,696,896,643 ක වියදම් දරා තිබුණි.

	2021	2022
ඒකාබද්ධ අරමුදලින් වෙන්කරන ලද ප්‍රතිපාදන මුදල (රු.)	6,620,400,000	5,180,658,000
දරන ලද වියදම් (රු.)	5,809,239,623	4,696,896,643
එකතු කරන ලද මුළු ආදායම (රු.)	522,419,305,884	523,346,484,733

එකතු කරන ලද ආදායම් සියල්ල ඒකාබද්ධ අරමුදලට බැර කළ යුතු අතර වියදම් දැරීම සඳහා නැවත මහා භාණ්ඩාගාරයෙන් ප්‍රතිපාදන ලබා ගත යුතුය. මීට අමතරව දෙපාර්තමේන්තුව විසින් තැන්පත් ගිණුම් 6ක් නඩත්තු කරනු ලබන අතර ඉන් 3ක් අරමුදල් තුනෙහි (ශ්‍රී ලංකා රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල, කළමනාකරන හා වන්දි අරමුදල සහ අතිකාල,නැව්බඩු සහ තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදල) ලැබීම් සහ ගෙවීම් සඳහා යොදාගනු ලැබේ.

තැන්පත් ගිණුමේ නම	තැන්පත් ගිණුම් අංකය
i. ටෙන්ඩර් තැන්පත් ගිණුම	6000/0/0/002/186/0
ii. ව්‍යවස්ථාපිත ගෙවීම් සඳහා වූ තාවකාලික තැන්පත් ගිණුම	6000/0/0/018/0/128/0
ii. රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදල	6000/0/0/006/0/061/0
iv. ගුවන් මගීන් රැගෙන එන භාණ්ඩ පිළිබඳ රඳවාගැනීමේ තැන්පත් ගිණුම	6000/0/0/001/0/035/0
v. රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල	6000/0/0/006/0//062/0

vi. රේගු නිලධාරීන්ගේ අතිකාල ගාස්තු, නැව් 6000/0/0/006/0/032/0  
 බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු  
 තොරතුරු හා සන්නිවේදන තාක්ෂණ  
 අරමුදල

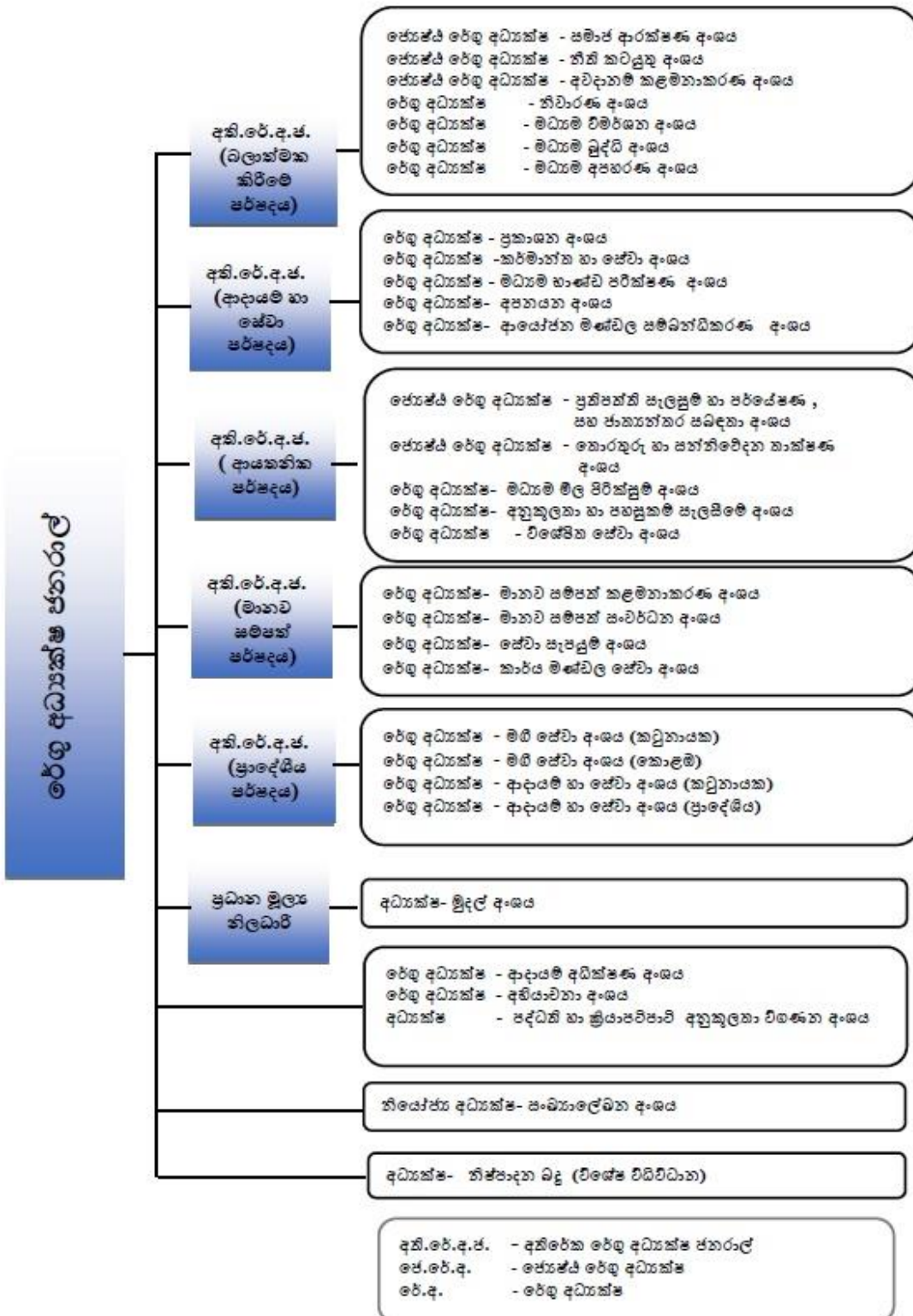
**5.1.4 රේගුව පාලනය වන නීතිය (පනත හා අදාල වෙනත් නීතින්)**

1869 අංක 17 දරන රේගු ආඥා පනත (235 වන අධිකාරය) සහ අවස්ථා 51 කදී එයට සිදුකරන ලද සංශෝධනයන් සහ ආනයන හා අපනයන නිශ්කාශන ක්‍රියාවලියට අදාල වන අනෙකුත් අණ පනත් සහ නීති රීති අදාල වන අතර ඒවායින් ඇතැම් අනපනත් ආදිය පහත දැක්වේ. මෙම ආඥා පනතට 2023 සැප්තැම්බර් 30 දින වන විට සිදු කරන ලද අවසන් සංශෝධනය 2013 අංක 09 දරන පනතින් සිදු කර තිබුණි.

- 1869 අංක 17 දරන රේගු ආඥා පනත
- 1942 අංක 13 දරන සත්ව හා වෘක්ෂලතා ආරක්ෂක ආඥා පනත
- 1947 අංක 08 දරන වන කැලෑ පනත
- 1969 අංක 01 දරන ආනයන හා අපනයන පාලන පනත
- 1979 අංක 31 දරන මෝටර් රථ ප්‍රවාහන පනත
- 1979 අංක 51 දරන ශ්‍රී ලංකා වරාය අධිකාරි පනත
- 1980 අංක 26 දරන ආහාර පනත
- 1980 අංක 27 දරන විලවුන්, ආලේපන උපාංග සහ ඖෂධ පනත
- 1980 අංක 47 දරන ජාතික පාරිසරික පනත
- 1984 අංක 06 දරන ශ්‍රී ලංකා ප්‍රමිති ආයතන පනත
- 1984 අංක 13 දරන පනත ලෙස සංශෝධනය කරන ලද 1929 අංක 17 දරණ විෂ, අබිං වර්ග හා අන්තරායකර ඖෂධ පිළිබඳ ආඥා පනත
- 1993 අංක 22 දරන දණ්ඩ නීති සංග්‍රහ පනත
- 1996 අංක 02 දරන ධීවර හා ජලජ සම්පත් පනත
- 1999 අංක 8 දරන දුම්කොළ බදු පනත
- 1999 අංක 35 දරන ශාක ආරක්ෂණ පනත
- 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනත
- 2003 අංක 36 දරන බුද්ධිමය දේපළ පනත
- 2008 අංක 1 දරන මත්ද්‍රව්‍ය සහ මනෝවර්තක ද්‍රව්‍ය නීතිවිරෝධී ජාවාරම් කිරීමට එරෙහි සම්මුති පනත

- 2011 අංක 18 දරන වරාය හා ගුවන් තොටුපල සංවර්ධන බදු පනත
- 2015 අංක 05 දරන ශ්‍රී ලංකා ජාතික ඖෂධ නියාමන අධිකාරී පනත
- 1912 අංක 08 දරන සුරාබදු ආඥා පනත හා ඊට අදාල සංශෝධන
- 2022 අංක 41 දරන විෂ වර්ග , අබිං සහ අන්තරායදායක ඖෂධ (සංයෝගය) පනත
- රාජ්‍ය මුදල් චක්‍රලේඛ

**5.1.5** රේගු අධ්‍යක්ෂ ජනරාල් යටතේ ශ්‍රී ලංකා රේගුව පාලනය වන අතර ඒ යටතේ ස්ථාපිත කර ඇති එක් එක් අංශයන් පාලනය වන ආකාරය රූප සටහනෙහි දැක්වේ.





5.1.6 රේගු දෙපාර්තමේන්තුවේ කාර්ය භාරය ක්‍රියාත්මක කිරීම සඳහා අවශ්‍ය රේගු නිලධාරීන්ගේ බඳවා ගැනීමේ පටිපාටිය ප්‍රකාරව ඔවුන්ගේ මූලික කාර්යයන් හා වගකීම් පහත පරිදි විය.

- i. රජය විසින් වරින් වර පනවනු ලබන ආනයන හා අපනයන තීරු බදු, දඩ මුදල් හා වෙනත් අයකිරීම් ගණන් බැලීම , එකතු කිරීම සහ ලේඛනගත කිරීම.
- ii. රේගු නීතිය උල්ලංඝනය කරනු ලබන පුද්ගලයින් හසුකර ගැනීම හා ඔවුන්ට එරෙහිව කටයුතු කිරීම
- iii. රේගු ආඥා පනතෙහි අන්තර්ගත සීමා සහ තහනම් නියෝග ක්‍රියාත්මක කිරීම
- iv. ගුවන්තොටුපලේ දී, වරායවල දී සහ වෙනත් රේගු භාණ්ඩ පරීක්ෂා කරන ස්ථානවලදී රටට ඇතුළුවන සහ රටින් පිටවන මගීන් සහ මගී භාණ්ඩ පරීක්ෂා කිරීම
- v. ආනයන හා අපනයන භාණ්ඩ පරීක්ෂා කිරීම
- vi. රේගු පරීක්ෂණ නඩු කටයුතු වලදී සහ අධිකරණයට ඉදිරිපත් වූ නඩු සම්බන්ධයෙන් පැමිණිලි මෙහෙයවීම සහ අවශ්‍ය විටෙකදී රජයේ නීතිඥවරුන්ට සහාය වීම.
- vii. රේගු නිවාරණ කාර්යාලය, ගමන් බඩු කාර්යාලය හෝ වෙනත් රේගු අධ්‍යක්ෂ ජනරාල් විසින් නිශ්චය කරන ස්ථානයක තබා ඇති ආරක්ෂක සේප්පු හා ඒවායේ තැන්පත් කරන භාණ්ඩ පිළිබඳ භාරකාරීත්වය දැරීම.

**5.2 ශ්‍රී ලංකා රේගුව විසින් දණ්ඩන මුදල් සහ රාජ්‍ය සන්තක මුදල් නියම කිරීම**

**5.2.1 දණ්ඩන මුදල් සහ රාජ්‍ය සන්තක මුදල් නියම කිරීම සම්බන්ධ නෛතික පසුබිම**

5.2.1.1 රේගු ආඥා පනතේ 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67, 68, 74, 76, 77, 110, 119, 129, 130, 131, 132, 133, 135, 136 සහ 137 යන වගන්ති ප්‍රකාරව (**ඇමුණුම 01**) අහිමිවීම් සහ දණ්ඩනයන් පනවනු ලැබේ උදාහරණ වශයෙන් ආඥා පනතේ 129 වගන්තිය ප්‍රකාරව තහනම් කරනු ලැබ ඇති හෝ ආනයනය කිරීම සීමා කරනු ලැබ ඇති භාණ්ඩ කිසිවක් ශ්‍රී ලංකාවට ආනයනය කිරීම, ගෙන ඒමට සම්බන්ධවීම, නැවෙන් ගොඩබාන්නා වූ හෝ ගොඩබැටීමට සහාය වීම, එවැනි භාණ්ඩ දැන දැනම සභවා තබා ගැනීම සහ සභවා තබා ගැනීමට සහාය වීම ආදී වශයෙන් තීරු බදුවලින් හෝ එහි යම් කොටසක් වංචනිකව මඟහැරීමේ හෝ මඟහැරීමට තැත් කිරීමේ හෝ දැන දැනම සම්බන්ධ වන සෑම තැනැත්තකුම රේගු අධ්‍යක්ෂ ජනරාල්වරයාගේ කැමැත්ත පරිදි, එකී භාණ්ඩවල වටිනාකම මෙන් තෙගුණයක අහිමිවීමකට (**forfeit**) යටත්වීම හෝ නැතහොත් රුපියල් එක් ලක්ෂයක දණ්ඩනයකට (**penalty**) යටත් විය යුතු වේ. රේගු ආඥා පනතේ 130 වගන්තිය ප්‍රකාරව ශ්‍රී ලංකාවෙන් අපනයනය කිරීමේ දී ද ඉහත පරිදි තීරු බදුවලින් හෝ එහි යම් කොටසක් වංචනිකව මඟහැරීමේ හෝ මඟහැරීමට තැත් කිරීමේ හෝ දැන දැනම සම්බන්ධ වන සෑම තැනැත්තකු රේගු අධ්‍යක්ෂ

ජනරාල්වරයාගේ කැමැත්ත පරිදි, එකී භාණ්ඩවල වටිනාකම මෙන් තෙගුණයක අභිමිච්චකට හෝ නැතහොත් රුපියල් එක් ලක්ෂයක දණ්ඩනයකට යටත් විය යුතු වේ.

5.2.1.2 රේගු ආඥා පනතේ 166 (ආ) (ඇමුණුම 02 ) වගන්තිය ප්‍රකාරව ආඥා පනතේ 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67. 68, 74, 76, 77. 110, 119, 129, 130, 131, 132, 133, 135,136 සහ 137 යන වගන්ති යටතේ දණ්ඩන මුදලක් පැනවීමේදී හෝ රාජ්‍ය සන්තක මුදලක් නියම කිරීමේදී, රේගු අධ්‍යක්ෂ ජනරාල්වරයා පහත සඳහන් කරුණු පිළිබඳ සැලකිල්ලක් දැක්විය යුතුය.

- දණ්ඩනය හෝ රාජ්‍ය සන්තක කිරීම සඳහා මුල් වූ කඩ කිරීමෙහි බරපතලකම.
- ඒ කඩකිරීමේ ප්‍රතිඵලයක් වශයෙන් අහිමි වූ ආදායම් මුදලේ ප්‍රමාණය.
- ඒ කඩ කිරීම සිදු කරනු ලැබ ඇත්තේ යම් භාණ්ඩ සම්බන්ධයෙන් ද අවස්ථාවෝචිත පරිදි ඒ භාණ්ඩවල සුලභ බව හෝ හිඟ කම.

**5.2.2 අභිමිකිරීම් හෝ දණ්ඩනයකට යටත් වන සුලභ රේගු වැරදි**

අභිමිකිරීම් හෝ දණ්ඩනයකට යටත් වන සුලභ රේගු වැරදි සිද්ධි ලිපි ගොනු පහත පරිදි වේ.

- i. සංයෝජිත වර්ගීකරණ කේතය ( Harmonized Commodity Description and Coding System-HS Code) වැරදි ලෙස වර්ගීකරණය
- ii. වටිනාකම අඩුවෙන් තක්සේරුව
- iii. ප්‍රකාශ නොකළ භාණ්ඩ ආනයනය
- iv. අපනයනය සඳහා තාවකාලික ආනයන යෝජනා ක්‍රමය (Scheme for Temporary Importation for Export –TIEP) යටතේ නියමයන් උල්ලංඝනය කිරීම
- v. ප්‍රමාණය පිළිබඳ ව්‍යාජ ප්‍රකාශයන් සිදු කිරීම
- vi. අතිරික්ත ප්‍රමාණයන් ආනයනය
- vii. ව්‍යාජ ලේඛන ඉදිරිපත් කිරීම
- viii. නිවැරදි ගනුදෙනු අගයන් ප්‍රකාශ නොකිරීම
- ix. තහනම් කරනු ලැබ ඇති භාණ්ඩ ආනයන හෝ අපනයන සිදු කිරීම
- x. සීමාවන්ට පටහැනි ලෙස ආනයන සිදු කිරීම

**5.2.3 දණ්ඩනය ලිහිල් කිරීම**

පනතේ 163 වගන්තිය ප්‍රකාරව (ඇමුණුම 03) රාජසන්තක කිරීම හෝ දඬුවම නුසුදුසු පරිදි බරපතල බවට හැඟුනොත් රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් එය ලිහිල් කිරීම නීත්‍යානුකූල වන අතර ඒ සෑම අවස්ථාවකම අමාත්‍යවරයාට ප්‍රතිශෝධනය කළ හැකිය.

**5.3 රේගුව විසින් පවත්වාගෙන යනු ලබන අරමුදල්**

5.3.1 ඉහත කරුණු අනුව රේගුව විසින් ප්‍රධාන වශයෙන් අරමුදල් තුනක් පවත්වාගෙන යනු ලබයි.

- i. ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල (ත්‍යාග අරමුදල)
- ii. ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදල (කළමනාකරණ හා වන්දි අරමුදල)
- iii. ශ්‍රී ලංකා රේගු නිලධාරීන්ගේ අතිකාල, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදල (අතිකාල, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ තොරතුරු සන්නිවේදන අරමුදල)

5.3.2 ශ්‍රී ලංකා රේගුව විසින් විවිධ අරමුදල් සඳහා මුදල් රැස්කිරීමේ නෛතිකත්වය

5.3.2.1 පනතේ 153 (1) ට අනුව (ඇමුණුම 04) රේගු ආඥා පනත යටතේ හෝ වෙනත් ලිඛිත නීතියක විධි විධාන සමඟ කියැවිය යුතු මේ ආඥා පනත යටතේ අයකර ගනු ලැබූ සියළුම රාජසන්තක මුදල් සහ දණ්ඩන මුදල් ද,

5.3.2.2 පනතේ 153 (2) ට අනුව (ඇමුණුම 04) රේගු ආඥා පනතේ 162\* වගන්තිය යටතේ හෝ වෙනත් යම් ලිඛිත නීතියක විධි විධාන සමඟ කියැවිය යුතු මේ ආඥා පනත යටතේ රේගු අධ්‍යක්ෂ ජනරාල් වරයා විසින් බැහැර කරනු ලැබිය හැකි පරිදි වූ සියළු බඩු විකිණීමෙන් ලැබෙන මුදල්ද, ඒ රේගු අධ්‍යක්ෂ ජනරාල්වරයා වෙත ගෙවනු ලැබිය යුතු අතර, එකී මුදල් (දැරීමට සිදු වූ විශදම් අඩු කිරීමෙන් පසු\*\*) පහත පරිදි ගෙවනු ලැබීම සහ යොදා ගැනීම කළ යුතු බව දක්වා තිබුණි.

- (අ) භාණ්ඩාගාරයේ නියෝජ්‍ය ලේකම්වරයාට දෙකෙන් පංගුවක් ද, එම මුදලින් සියයට හැටක් ඒකාබද්ධ අරමුදලටද, ඉතිරි සියයට හතලිහ රේගු නිලධාරීන්ගේ කළමනාකරණ සහ වන්දි අරමුදලට සහ,
- (ආ) අමාත්‍යවරයා විසින් අනුමත කළ යුතු යෝජනා ක්‍රමයකට අනුව අදාල නිලධරයන් සහ තොරතුරු සපයන්නන් අතර බෙදා දීම සඳහා රේගු අධ්‍යක්ෂ ජනරාල්වරයා යටතේ ඇති ත්‍යාග අරමුදලකට අනෙක් පංගුව

\* මේ ආඥා පනතේ නියමයන් කඩ කිරීම සම්බන්ධයෙන් අල්වාගනු ලැබූ සියලුම නැව්, බෝට්ටු සහ අනිකුත් බඩු සම්බන්ධයෙන් ඒවා නීති විරෝධී බැව් ප්‍රකාශ කිරීමෙන් පසු රේගු අධ්‍යක්ෂ ජනරාල්වරයා හෝ රේගුවේ වෙන යම් යෝග්‍ය නිලධාරියෙකු හෝ නියම

කරන ආකාරයකට හැකි පමණ ඉක්මණින් සුදුසු පරිදි ක්‍රියා කළ යුතුය. එතෙකුදු වුවත්, අශ්ව, ගව හෝ වෙනත් නරක් වෙන සුලු බඩු වහා විකුණා දැමිය හැකිය.

**\*\* දැරීමට සිදුවන වියදම් අඩු කිරීමෙන් පසු - ඉහත 5.3.2.1 හා 5.3.2.2 ඡේදයෙහි දැක්වෙන පරිදි පිළිවෙලින් පනතෙහි 153 (1) හා 153 (2) වගන්ති අනුව රේගු වරදක් සම්බන්ධයෙන් ඇතිවන යම් සිද්ධියක් (විමර්ශනයක්) නිරවුල් වීම සඳහා යම් කිසි කාලයක් ගතවන අතර එම කාලය තුළ අදාළ සිද්ධිය සම්බන්ධයෙන් රජයේ රස පරීක්ෂක ගාස්තු, වාහන ගාල් කිරීමේ ගාස්තු, ප්‍රමාද ගාස්තු (Demurrages), වෙළඳ දැන්වීම් ගාස්තු, ප්‍රවාහන වියදම් වැනි වියදම් දැරීමට සිදු වේ. එම වියදම් රේගුවෙහි අත්අඩංගුවට ගන්නා ලද සහ රාජසන්නක කරන ලද බඩු ද්‍රව්‍ය පිළිබඳ වියදම් අත්තිකාරම් ගිණුමෙන් (අ.රා.බ ගිණුම - 7000/0/0/247/0/002) දරනු ලබයි. කිසියම් දිනකදී අදාළ සිද්ධිය නිරවුල් වීමෙන් පසු අයකරගන්නා හෝ විකිණීමෙන් ලද මුදලින් එලෙසින් එදින දක්වා දරන ලද වියදම් අ.රා.බ ගිණුමට පියවනු ලැබේ.**

5.3.2.3 ඒ අනුව ඉහත 5.3.2.2 ප්‍රකාරව වියදම් අඩුකිරීමෙන් පසු ඉතිරිවන මුදල් ව්‍යවස්ථාපිත ගෙවීම් සඳහා වූ තාවකාලික රඳවා ගැනීමේ තැන්පතු ගිණුමට (6000/0000/00/0018/0128/000) බැර කරනු ලබන අතර, ඉන් පසු එම මුදල් පහත පරිදි බෙදා හරිනු ලබයි.

- i. ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදලට (ත්‍යාග අරමුදල) සියයට 50ක්
- ii. ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදලට (කළමනාකරණ හා වන්දි අරමුදල) සියයට 20 ක් (ඉහත i හි සඳහන් සියයට 50 අඩුකිරීමෙන් පසු ඉතිරි සියයට 50 න් සියයට 40)
- iii. ඒකාබද්ධ අරමුදලට සියයට 30 (ඉහත i හි සඳහන් සියයට 50 අඩුකිරීමෙන් පසු ඉතිරි සියයට 50 න් සියයට 60)

5.3.2.4 මීට අමතරව රේගු ආඥා පනතේ 103(1) වගන්තිය ප්‍රකාරව (ඇමුණුම 05) නැව් පිළිබඳ කටයුතු පහසු කිරීම සඳහා නැව් වරායට ඇතුල්වීම, ඉන් පිටත්ව යාම, ඒවායෙන් බඩු බැරීම, පැටවීම, නැවෙන් නැවට බඩු පැටවීම යන කරුණුවලට අදාළව මුදල් අමාත්‍යවරයාට විශේෂ රෙගුලාසි පැනවිය හැකිය. ඒ අනුව නිකුත් කරන ලද 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනය ප්‍රකාරව (ඇමුණුම 06) රේගුවේ නිලධාරීන් සඳහා නියම කර ඇති සාමාන්‍ය රාජකාරී වේලාවලින් පිටස්තර වේලාවන්හිදී හෝ රාජකාරී සඳහා රේගුව වසා ඇති දිනවල එම නිලධාරීන් විසින් ඉටුකරනු ලබන සේවා සඳහා ගාස්තු හෝ අය කිරීම වශයෙන් අයකරනු ලබන සියළුම මුදල් සහ ඕනෑම රේගු නිලධාරියෙකු ස්වකීය නියම කාර්යාලයෙහි හෝ සේවා නියුක්ත ස්ථානයෙහි හෝ හැර වෙනත් කිසියම් කාර්යාලයක හෝ ස්ථානයක රාජකාරියෙහි නිරත වීම වෙනුවෙන් ගාස්තු හෝ අය කිරීම් වශයෙන් අයකරනු ලබන සියළු මුදල් “රේගු අතිකාල සහ නැව් බඩු පරීක්ෂණ ගාස්තු” නම් වූ

අරමුදලට බැරකළ යුතුය. එකී විධිවිධානවලට අමතරව 2013 සැප්තැම්බර් 27 දිනැති අංක 1829/39 දරන ගැසට් නිවේදනය මඟින් (ඇමුණුම 07) තාක්ෂණික විශේෂිත සේවා සැපයීම වෙනුවෙන් අයකරන සියළුම මුදල් බැර කරමින් “රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලක්” ඇතිකර “අතිකාල නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල” යනුවෙන් නම්කර තිබුණි.

**5.3.3 ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල (ත්‍යාග අරමුදල)**

**5.3.3.1 අරමුදල මූල්‍යනය වන ආකාරය**

ඉහත 5.3.2.2 හි දැක්වෙන ආකාරයට වියදම් අඩුකිරීමෙන් පසු ඉතිරිවන මුදල් ව්‍යවස්ථාපිත ගෙවීම් සඳහා වූ තාවකාලික රඳවා ගැනීමේ තැන්පතු ගිණුමට (6000/0000/00/0018/0128/000) බැරවන අතර ඉන් පසුව එක් එක් සිද්ධියට අදාල රේගු විමර්ශන අවසන් වන විට ත්‍යාග ගෙවිය යුතු පාර්ශවයන් පිළිබඳ ලැයිස්තු සකස් කිරීමෙන් පසු ගෙවීමට අවශ්‍ය මුදල් ප්‍රතිපාදන මහා භාණ්ඩාගාරයෙන් ඉල්ලුම් කර එම මුදලින් සියයට 50 ක් රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදලට බැර වේ.

**5.3.3.2 ත්‍යාග අරමුදලෙහි අරමුණ**

රේගු බදු වංචාවන් අනාවරණය කර ගැනීම, පාලනය කිරීම හා වැළැක්වීම වැනි අරමුණු පෙරදැරි කර ගෙන නිලධාරීන්ට හා ඔත්තුකරුවන්ට ත්‍යාග ලබාදීම සඳහා මෙම අරමුදල පිහිටුවා තිබේ. අදාල නිලධාරීන් සහ තොරතුරු සපයන්නන් අතර අමාත්‍යවරයා විසින් අනුමත කළ යුතු යෝජනා ක්‍රමයට අනුව ත්‍යාග මුදල් බෙදා දිය යුතු බව රේගු ආඥා පනතෙහි 153 (2) (ආ) හි දැක්වේ.

**5.3.3.3 ත්‍යාග අරමුදලෙහි උප අරමුදල්**

ත්‍යාග අරමුදල යටතේ පහත පරිදි තවත් උප අරමුදල් 04 ක් පවත්වාගෙන යනු ලබන අතර ත්‍යාග ලෙස බෙදා හැරීමට ප්‍රථම මෙම උප අරමුදල් සඳහා මුදල් වෙන් කරනු ලබයි.

**i. මත්ද්‍රව්‍ය නිවාරණ අරමුදල**

ත්‍යාග අරමුදලට එක් එක් සිද්ධියෙන් (Investigations/cases) වෙන් කරනු ලබන ප්‍රමාණයෙන් සියයට එකක් (1%) මෙම අරමුදල සඳහා වෙන් කරනු ලබන අතර මත්ද්‍රව්‍ය සම්බන්ධ සිද්ධීන් සඳහා ත්‍යාග ගෙවීම මෙම අරමුදලෙහි අරමුණ වේ. අරමුදල සඳහා 2016 සිට 2023 අගෝස්තු දක්වා මුදල් වෙන්කළ ආකාරය සහ අරමුදලෙන් මුදල් වැයකරන ලද ආකාරය පහත පරිදි වේ.

**වගුව අංක 01- 2016 වර්ෂයේ සිට 2023 අගෝස්තු දක්වා මත්ද්‍රව්‍ය නිවාරණ අරමුදලෙහි  
ආදායම් වියදම් පිළිබඳ විස්තර**

වර්ෂය	ආදායම රු.	වියදම රු.
2016	79,739,956	-
2017	102,795,209	23,614,014
2018	101,281,345	7,186,714
2019	111,719,244	5,428,546
2020	119,458,378	3,414,100
2021	138,891,645	7,910,000
2022	169,894,606	-
2023 අගෝස්තු	205,140,392	-

**ii. ඉන්දන අරමුදල**

ත්‍යාග අරමුදලට එක් එක් සිද්ධියෙන් වෙන් කරනු ලබන ප්‍රමාණයෙන් සියයට තුනක් (3%) මෙම අරමුදල සඳහා වෙන් කරනු ලබන අතර රේගු විමර්ශන සහ හඳුනාගැනීම්වලට අදාළව ඉන්ධන වියදම් දැරීම මෙම අරමුදලෙහි අරමුණ වේ. අරමුදල සඳහා 2016 සිට 2023 අගෝස්තු දක්වා මුදල් ලැබුණු ආකාරය සහ අරමුදලෙන් මුදල් වැයකරන ලද ආකාරය පහත පරිදි වේ.

**වගුව අංක 02 - 2016 වර්ෂයේ සිට 2023 අගෝස්තු දක්වා ඉන්ධන අරමුදලෙහි ආදායම්  
වියදම් පිළිබඳ විස්තර**

වර්ෂය	ආදායම රු.	වියදම රු.
2016	374,787,867	-
2017	440,341,560	-
2018	503,457,082	82,180
2019	555,279,601	-
2020	588,807,729	-
2021	651,419,513	-

2022	759,755,574	-
2023 අගෝස්තු	862,568,964	-

iii. සියයට 2.5 ක (2.5%) අරමුදල

මෙම අරමුදල සඳහා ත්‍යාග අරමුදලට එක් එක් සිද්ධියෙන් වෙන් කරනු ලබන ප්‍රමාණයෙන් සියයට දෙකයි දශම පහක් ( 2.5 % ) වෙන් කරනු ලබන අතර ත්‍යාග යෝජනා ක්‍රමය යටතේ ආවරණය නොවන නිලධාරීන්ට ත්‍යාග ගෙවීම අරමුදලෙහි අරමුණ විය. මෙම අරමුදල සඳහා 2016 සිට 2023 අගෝස්තු දක්වා මුදල් ලැබුණු ආකාරය සහ අරමුදලෙන් මුදල් වැයකරන ලද ආකාරය පහත පරිදි වේ.

**වගුව අංක 03 - 2016 වර්ෂයේ සිට 2023 අගෝස්තු දක්වා සියයට 2.5 අරමුදලෙහි ආදායම් වියදම් පිළිබඳ විස්තර**

වර්ෂය	ආදායම රු.	වියදම රු.
2016	110,838,866	-
2017	143,600,996	36,544,956
2018	138,633,807	-
2019	164,586,174	-
2020	182,494,597	-
2021	214,828,955	-
2022	271,086,409	-
2023 අගෝස්තු	334,741,446	-

iv. වෙනත් අංශ සඳහා අරමුදල

මෙම අරමුදල සඳහා ත්‍යාග අරමුදලට එක් එක් සිද්ධියෙන් වෙන් කරනු ලබන ප්‍රමාණයෙන් සියයට දෙකක් (2%) වෙන් කරනු ලබන අතර රේගු විමර්ශන ක්‍රියාවලියට සෘජුව සම්බන්ධ නොවූ නිලධාරීන් සඳහා ත්‍යාග ගෙවීම මෙම අරමුදලෙහි අරමුණ විය. අරමුදල සඳහා 2016 සිට 2023 අගෝස්තු දක්වා මුදල් ලැබුණු ආකාරය සහ අරමුදලෙන් මුදල් වැයකරන ලද ආකාරය පහත පරිදි වේ.

වගුව අංක 04 - 2016 වර්ෂයේ සිට 2023 අගෝස්තු දක්වා වෙනත් අංශ සඳහා වූ අරමුදලෙහි ආදායම් වියදම් පිළිබඳ විස්තර

වර්ෂය	ආදායම රු.	වියදම රු.
2016	300,972,555	126,926,055
2017	336,020,870	183,908,556
2018	299,279,764	133,793,997
2019	295,998,214	115,519,704
2020	258,591,204	113,847,037
2021	335,206,925	167,004,581
2022	467,872,309	285,738,834
2023 අගෝස්තු	311,209,988	44,651,115

5.3.3.4 ත්‍යාග අරමුදලෙන් ප්‍රතිලාභ ලැබීමට හිමිකම් ලබන පාර්ශව

- i. රේගු නිලධාරීන්
- ii. ඔත්තුකරුවන්
- iii. රේගුවට අනුයුක්ත කරනු ලබන ශ්‍රී ලංකා පරිපාලන සේවයේ/ කළමනාකරන සේවයේ/ රියදුරු සේවයේ ආදී නිලධාරීන්
- iv. පොලිස් නිලධාරීන්
- v. සිවිල් ගුවන් සේවා නිලධාරීන්
- vi. නාවික හමුදා නිලධාරීන්

5.3.3.5 අරමුදල් පාලනය සඳහා නිකුත් කර ඇති අභ්‍යන්තර චක්‍රලේඛ

1988 ජනවාරි 28 දින ත්‍යාග අරමුදලට අදාළව නිකුත් කරන ලද අංක 118 දරන දෙපාර්තමේන්තු අභ්‍යන්තර නියෝගයට (ඇමුණුම 08) විවිධ කාලයන්හි සිදුකරන ලද සංශෝධන ඇතුළත් නියෝග සහ අවලංගු කරන ලද නියෝග පිළිබඳ තොරතුරු පහත වගුව අංක 05 හි දැක්වේ.



වගුව අංක 05 - දෙපාර්තමේන්තුව මගින් නිකුත් කරන ලද අභ්‍යන්තර වක්‍රලේඛ (DOPL)

	නියෝග අංකය	නිකුත් කරන ලද දිනය	නියෝගය සංක්ෂිප්ත වශයෙන්	2023 සැප්තැම්බර් 30 දින වන විට වලංගු ද / අවලංගු ද යන බව
1	118	1988.01.28	<p>1988 පෙබරවාරි 01 දිනට හෝ ඊට පසු සොයා ගනු ලබන සියලුම සිද්ධි (Cases) සඳහා ක්‍රියාත්මක කළ යුතු සකස් කරන ලද නියෝගයකි. මෙම නියෝගය අනුව තොරතුරු යන්ත්‍ර පහත පරිදි වර්ගීකරණය කර තිබුණි.</p> <p>1. පළමු ගණයේ තොරතුරු (First Degree Information)  වරදක් සිදුකිරීමට පෙර ලබා දෙන තොරතුරු වේ. එයට පහත කරුණු සම්පූර්ණ විය යුතුය.</p> <ul style="list-style-type: none"> <li>• පාර්ශවය හඳුනා ගැනීම</li> <li>• තහනම් වූ බඩු වල ස්වභාවය</li> <li>• ආනයනය හෝ අපනයනය සිදුකරන ආකාරය / සභවා තැබීමේ ක්‍රමය</li> <li>• අපරාදය/ වරද සිදුකල වේලාව, දිනය සහ ස්ථානය</li> </ul> <p>වරදක් සිදුවූ අවස්ථා සඳහා ඉහත සඳහන් කරන ලද තොරතුරු සාර්ථකව අනාවරණය කර ගෙන කටයුතු සිදුකර ඇත්නම්, එවැනි තොරතුරු දැනුම් දෙන්නා 60% ට හිමිකම් කියයි.</p> <p>2. දෙවන ගණයේ තොරතුරු (Second Degree Information)  වරදක් සිදුකිරීමෙන් පසු ලබා දෙන තොරතුරු වේ. එයට පහත කරුණු සම්පූර්ණ විය යුතුය.</p> <ul style="list-style-type: none"> <li>• පාර්ශවය හඳුනා ගැනීම</li> <li>• තහනම් වූ බඩු වල ස්වභාවය</li> <li>• හොරබඩු/ තහනම් වූ බඩු තොගයන්හි ගබඩා ස්ථානය</li> </ul> <p>වරදක් සිදුවූ අවස්ථා සඳහා ඉහත සඳහන් කරන ලද තොරතුරු සාර්ථකව අනාවරණය කර ගෙන කටයුතු සිදුකර ඇත්නම්, එවැනි තොරතුරු දැනුම් දෙන්නා හට 40% කට හිමිකම් කියයි.</p> <p>3. තෙවන ගණයේ තොරතුරු (Third Degree Information)  ඉහත 01 හා 02 හි ඇතුළත් නොවන තොරතුරු වේ. එවැනි තොරතුරු වලින් සිදුකරන ලද අනාවරණයන් වලදී වරද සිදුවූ අවස්ථාවේදී සිදු කරන ලද අල්ලාගැනීම් සම්බන්ධයෙන් තොරතුරු ලබා දෙන්නන් හට 40% ක් ද, වරද සිදුවූ පසු සිදුකරන ලද අල්ලාගැනීම් සම්බන්ධයෙන් තොරතුරු ලබා දෙන්නන් 20% ට ද හිමිකම් කියයි.</p> <p>මීට අමතරව නියෝගයේ 05 (උ) සහ 05(ඌ) ඡේද ප්‍රකාරව</p> <p>05(උ). තොරතුරු රහිතව තමාගේම නිරීක්ෂණයක් මත ක්‍රියාවක් ආරම්භ කරන ආරම්භක නිලධාරියෙකු, අල්ලා ගැනීමක් හෝ අනාවරණය කරගැනීමක් සඳහා සහභාගී නොවූ ව ද ඉහත 01, 02, 03 හි සඳහන් තොරතුරු ලබාදෙන්නන් හට ලබාදෙන කොටස් වලට සමාන කොටස් සඳහා හිමිකම් ලබයි.</p> <p>05(ඌ). තොරතුරු රහිතව තමාගේම නිරීක්ෂණයක් මත ක්‍රියාවක් ආරම්භ කරන ආරම්භක නිලධාරියෙකු අල්ලා ගැනීමක්/ අනාවරණය කරගැනීමක් සඳහා ද සහභාගී වන විට (වරද සිදුකරන ලද අවස්ථාවේ අනාවරණය කරගැනීම් සම්බන්ධව) 60% ක් සඳහා හිමිකම් ලබයි. අපරාදය/ වරද සිදුකිරීමෙන් පසු අනාවරණය කරගැනීම් සම්බන්ධයෙන් 50% ක් සඳහා හිමිකම් ලබයි. මීට අමතරව ඉහත අවස්ථා දෙක සඳහා අල්ලා ගැනීමේ නිලධාරියා හට පිළිවෙලින් 20% ක් සහ 30% ක් හිමිවේ (සාමාන්‍ය කොටස් වලට අමතරව).</p> <ul style="list-style-type: none"> <li>• පැමිණිලි අවසන් කිරීමෙන් පසු ආනයනකරුවන්ගෙන්/ අපනයනකරුවන්ගෙන්</li> </ul>	වලංගුයි

			<p>අමතර නැවත අයකර ගැනීමක් සිදුකරන විට, අතිරේක රේගු බදු ලෙස අයකර ගන්නා ලද මුදලින් 6% ට සමාන මුදලක් එවැනි අයකරගැනීමක් සිදු කරන ලද නිලධාරීන්ට ත්‍යාග අරමුදලින් ගෙවිය යුතුය.</p> <ul style="list-style-type: none"> <li>• නියෝගයෙන් විවිධ ශ්‍රේණිවල රේගු නිලධාරීන්ට පොලිස්, යුද හමුදා, නාවික හමුදා සහ සුරාබදු නිලධාරීන්ට ත්‍යාග කොටස් ලැබෙන ප්‍රමාණයන් දක්වා ඇත. රේගු විමර්ශන වලට සෘජුව සම්බන්ධ වන රේගු අධිකාරී සහ ඉන් පහළ ශ්‍රේණිවල නිලධාරීන්ට පමණක් ත්‍යාග කොටස් ලැබීමට හිමිකම් ලැබී තිබුණි.</li> </ul>	
2	118 A	1994.01.03	නියෝග අංක 118 හි 6 (iii) හි දැක්වූ පරිදි අත්අඩංගුවට ගත් භාණ්ඩ භාරකාරත්වය සහ විකිණීමේ රාජකාරියේ නියැලෙන මධ්‍යම විකුණුම් ඒකකයේ නිලධාරීන්ට ත්‍යාග ගෙවීම් කිරීමේදී සාමාන්‍ය කොටස් සඳහා හිමිකම් ලබා දිය යුතු බව දැක්වූවද එසේ නොකිරීම නිසා එපරිදි ත්‍යාග ලබා දීම ක්‍රියාත්මක විය යුතු බව.	වලංගුයි
3	118 B	1989.05.15	තක්සේරු අංශයේ නිලධාරීන් විසින් විමර්ශන ආරම්භ කිරීමේදී සහ අත්අඩංගුවට ගැනීමේදී එම අංශයේ සියලු දෙනා සඳහා කොටස් 100 ක් වෙන් කරනු ලබන බව.	වලංගුයි
4	118 C	1991.09.11	ත්‍යාග ලැයිස්තු පිළියෙල කර ත්‍යාග ලැයිස්තුව ගණකාධිකාරීට ඉදිරිපත් කිරීමට පෙර ආරම්භක/ අනාවරන නිලධාරීන් දැනුවත් කිරීම ත්‍යාග ලැයිස්තු පිළියෙල කරන නිලධාරීන්ගේ වගකීම බව.	වලංගුයි
5	118 D	1993.12.07	ත්‍යාග බෙදා හැරීමේදී කොටස් 50 ක් අතිරේක සංවිනයකට බැර කර ප්‍රතිපත්ති සැලසුම් පර්යේෂණ හා පුහුණු අංශයේ නිලධාරීන් හට බෙදා හරිනු ලබයි.	අවලංගුයි
6	118 E	1993.09.08	නියෝග අංක 118 හි අංක 06 ඡේදයට අතිරේකයක් සහ අංක 06 ඡේදයේ සටහන යටතේ තුන්වන ඡේදයේ සංශෝධනයක් සිදුකරමින්, බුද්ධි හා විමර්ශන අංශයේ සහ විශේෂ විමර්ශන හා බුද්ධි අංශයේ නිලධාරීන් විසින් ආරම්භවන, අනාවරණයවන සහ අත්අඩංගුවට ගැනීම් සිදුවන අවස්ථා වලදී සහ මුළු ආදායම රුපියල් 25,000/- ඉක්මවන අවස්ථා වලදී ශාඛාවේ හෝ ඒකකයේ සියලුම නිලධාරීන් සහ සේවකයන් අතර බෙදා හැරීම සඳහා කොටස් 100ක් සංවිනයට වෙන් කරනු ලැබිය යුතු බව.	වලංගුයි
7	221	1994.01.25	මන්ද්‍රව්‍ය සහ එයට ආශ්‍රිත ද්‍රව්‍ය අල්ලාගනු ලබන නිලධාරීන් සහ ඔත්තුකරුවන්ට ගෙවීම් සඳහා ත්‍යාග අරමුදලින් සියයට 1 ක ප්‍රමාණයක් වෙන්කිරීම	වලංගුයි
8	118 F	1995.03.06	එක් සිද්ධි විමර්ශනයකින් ලද ත්‍යාග මුදල රුපියල් 25,000/- ට නොඅඩු සෑම අවස්ථාවකදීම කොටස් හැටක් (60) අතිරේක සංවිනයකට බැර කර එයින්, <ul style="list-style-type: none"> <li>I. ප්‍රතිපත්ති සැලසුම් සහ පර්යේෂණ අංශය</li> <li>II. පුහුණු අංශය</li> <li>III. රසායනික ශාඛාව (රසායනාගාරය)</li> <li>IV. නීති කටයුතු ඒකකය</li> <li>V. ආයෝජන මණ්ඩලයේ කාර්යාලයන්හි නිලධාරීන්ට ගෙවීම් කල යුතු බව හා ආකාරය.</li> </ul>	අවලංගුයි
9	118 G	1995.03.07	නියෝග අංක 118 හි 8 වන ඡේදය සංශෝධනය කරමින්, අතිරේක රේගු බදු ලෙස අයකර ගන්නා ලද මුදලින් <ul style="list-style-type: none"> <li>• 6% ට සමාන මුදලක් ත්‍යාග අරමුදලෙන් එයට සම්බන්ධ නිලධාරීන්ට ගෙවිය යුතු බව හා</li> <li>• 4% ට සමාන මුදලක් ශාඛාව භාර මාණ්ඩලික නිලධාරී විසින් සහතික කරන ලද ශාඛාවේ සියලුම කාර්ය මණ්ඩලය අතර බෙදා හැරීම සඳහා ත්‍යාග අරමුදලින් ශාඛා සංවිනයට බැර කරනු ලබන බව.</li> </ul>	වලංගුයි

10	118 H	1995.05.16	<p>නියෝග අංක 118 හි 5 වන ඡේදයට සංශෝධන එකතු කරමින්</p> <ul style="list-style-type: none"> <li>• රේගු විමර්ශන කටයුතු සඳහා භාණ්ඩ තක්සේරු කරමින් විශේෂඥ දැනුම සපයන තක්සේරු නිලධාරීන්ට ත්‍යාග ලබාගත හැකි බව හා එය විමර්ශන නිලධාරියෙකුට ලබාදෙන කොටස නොඉක්මවිය යුතු බව.</li> <li>• මැණික් වැනි දෑ වල තක්සේරුකරුවන්ට ලබා දෙන මුදල මැණික් තක්සේරුකරුවන්ගේ ත්‍යාග සංචිතයකට බැර කළ යුතු බව.</li> </ul> <p>නියෝග අංක 118 හි 6 වන ඡේදය ඉවත් කර පහත ඡේදය ඒ සඳහා ආදේශ කර ඇත,</p> <ol style="list-style-type: none"> <li>I. අනාවරනයකට පෙර හෝ පසුව සක්‍රීයව දායක වන නිලධාරීන්ට - සාමාන්‍ය කොටස්</li> <li>II. අත් අඩංගුවට ගත් භාන්ඩ භාර ගැනීම සහ මුදා ගැනීම සහ විකිනීමට හෝ බැහැර කිරීමට භාන්ඩ තක්සේරු කිරීම - විකුණුම් ආදායමෙන් සාමාන්‍ය කොටස්</li> <li>III. CDU Pool - විකුණුම් ආදායමෙන් කොටස් 30 ක්.</li> </ol>	වලංගුයි
11	118 I	1995.07.31	<p>අධ්‍යක්ෂ ජනරාල් කාර්යය මන්ඩලයේ පහත සඳහන් තනතුරු ත්‍යාග කොටස් 08 ක් සඳහා ත්‍යාග ලැයිස්තුවට ඇතුළත් කළ යුතු බව හා සිද්ධි ගොනුව නඩත්තු කරන අංශයට එම නිලධාරීන්ගේ නම් ලැයිස්තුව යැවිය යුතු බව.</p> <ol style="list-style-type: none"> <li>I. අධ්‍යක්ෂ ජනරාල්ගේ ලේකම්</li> <li>II. රේගු පරීක්ෂක I ශ්‍රේණිය - නිලධාරීන් 02</li> <li>III. කා.කා.ස.</li> <li>IV. අධ්‍යක්ෂ ජනරාල්ගේ රියදුරු</li> </ol>	අවලංගුයි
12	118 J	1995.10.09	<p>නියෝග අංක 118 I අවලංගු කර සෑම සිද්ධියකින්ම කොටස් 08 ක් ප්‍රතිපත්ති සැලසුම් හා පර්යේෂණ අංශයට (PP&amp;R) වෙන් කර අධ්‍යක්ෂ ජනරාල්ගේ කාර්ය මණ්ඩලයද PP&amp;R අංශයට එකතු කර ත්‍යාග ගෙවිය යුතු බව.</p>	අවලංගුයි
13	118 K	2003.04.01	<p>2003 අප්‍රේල් 01 හෝ ඊට පසුව සිදු කරන ලද ත්‍යාග දීමනා යනාදිය 10% බද්දකට යටත් බව.</p>	වලංගුයි
14	118 L	2003.10.13	<p>ත්‍යාග බෙදා හැරීම රාජසන්තක වූ දින සිට මාස පහකට පසුව සිදු කළ යුතුය. ත්‍යාග ලැයිස්තු අනුමත කරන සියලුම මාණ්ඩලික නිලධාරීන් එවැනි ත්‍යාග ගෙවීම සඳහා ඔවුන්ගේ අනුමැතිය ලබා දීමට පෙර මෙම අවශ්‍යතාවය නිසි ලෙස පිළිපැදීම සහතික කිරීම අවශ්‍ය බව</p>	අවලංගුයි
15	118 M	2005.12.30	<p>DOPL අංක 118 (L) අවලංගු කර ඇති බව</p>	වලංගුයි
16	118 N	2008.06.25	<p>නියෝග අංක 118 හි වගන්ති vii හා viii සංශෝධනය කර සියලු යතුරු ලියන නිලධාරීන් හා ඒ හා සමාන සේවාවන්හි නිලධාරීන් නව රාජ්‍ය කළමනාකරණ සේවාව යටතේ වූ නිලධාරීන්ගේ සලකා ත්‍යාග කොටස් 04 ක් ලබා දිය යුතු බව.</p>	වලංගුයි
17	118 O	2014.03.27	<p>නියෝග අංක 118 හි 6 වන ඡේදය සංශෝධනය කරමින් අමතර සංචිතයක් වශයෙන් ICT ත්‍යාග සංචිතයක් ස්ථාපිත කර බෙදා හරිනු ලබන වටිනාකම රු.25,000 ට වැඩි වන සෑම සිද්ධියකින්ම කොටස් 30 ක් එම ICT සංචිතයට ලබා දිය යුතු බව.</p>	අවලංගුයි
18	118 P	2014.09.26	<p>නියෝග අංක 118 හි 6 වන ඡේදය සංශෝධනය කර අතිරේක අධ්‍යක්ෂ ජනරාල් වරුන්ගේ පහත සඳහන් කාර්ය මන්ඩලය ත්‍යාග බෙදාදීමේ ලැයිස්තුවට ඇතුළත් කර ත්‍යාග කොටස් 08 ක් PP&amp;R සංචිතයට එකතු කිරීම.</p> <ol style="list-style-type: none"> <li>I. රේගු ආදායම් සහ සේවා අතිරේක අධ්‍යක්ෂ ජනරාල්ගේ කා.කා.ස එක් අයෙක් සහ රියදුරු එක් අයෙක්</li> <li>II. රේගු මානව සම්පත් අතිරේක අධ්‍යක්ෂ ජනරාල්ගේ කා.කා.ස එක් අයෙක්</li> <li>III. රේගු බලාත්මක කිරීමේ අතිරේක අධ්‍යක්ෂ ජනරාල්ගේ කා.කා.ස එක් අයෙක් සහ රියදුරු එක් අයෙක්</li> <li>IV. රේගු පළාත් අතිරේක අධ්‍යක්ෂ ජනරාල්ගේ කා.කා.ස එක් අයෙක් සහ රියදුරු එක් අයෙක්</li> <li>V. රේගු ආයතනික අතිරේක අධ්‍යක්ෂ ජනරාල්ගේ කා.කා.ස එක් අයෙක්</li> </ol>	අවලංගුයි
19	118 Q	2015.07.09	<p>නියෝග අංක 118 හි 9 වන ඡේදය සංශෝධනය කර නියෝජ්‍ය රේගු අධිකාරී වරුන් ත්‍යාග ලැයිස්තුවට ඇතුළත් කර ඔවුන්ට ත්‍යාග කොටස් 10 ක් වෙන් කළ යුතු බව</p>	වලංගුයි
20	118 R	2015.09.28	<p>PP&amp;R අංශයේ ත්‍යාග සංචිතය සඳහා වන කොටස් ප්‍රමාණය 100 ක් දක්වා වැඩි කිරීම සහ පහත අංශ PP&amp;R ත්‍යාග සංචිතය සඳහා ඇතුළත් කළ යුතු බව.</p> <ol style="list-style-type: none"> <li>I. මන්ද්‍රව්‍ය නිවාරණ අංශය</li> <li>II. CIU අංශය</li> <li>III. අතිරේක අධ්‍යක්ෂ ජනරාල්වරුන්ගේ කාර්යාලවල සියලුම කාර්ය මන්ඩලය.</li> </ol>	අවලංගුයි
21	118 S	2015.11.27	<p>118 F නියෝගයෙහි රුපියල් 25,000/- ට නොඅඩු යන්ත්‍ර රුපියල් 25,000/- ඉක්මවන විට ලෙස සංශෝධනය කිරීම.</p>	අවලංගුයි

22	118 T	2017.11.02	නියෝග අංක 118 සංශෝධනය කරමින් භාණ්ඩ වර්ගීකරණ ශාඛාවේ කාර්යමන්ඩලය PP&R ත්‍යාග සංචිතය සඳහා ඇතුළත් කළ යුතු බව.	අවලංගුයි
23	118 U	2017.11.08	නියෝග අංක 118 හි 9 වන ඡේදය සංශෝධනය කර PP&R ත්‍යාග සංචිතය සඳහා වන කොටස් ප්‍රමාණය 125 ක් දක්වා වැඩි කළ යුතු බව.	අවලංගුයි
24	118 V	2019.04.04	නියෝග අංක 118 U සංශෝධනය කර පහත උප ඡේදය නියෝග අංක 118 හි 6 වන ඡේදයට ඇතුළත් කරමින්, අවදානම් කළමනාකරන ත්‍යාග සංචිතයක් ස්ථාපිත කිරීම (RMRP) සහ බෙදාහරින ත්‍යාග වටිනාකම රු.25,000 ට වැඩි වන විට කොටස් 50 ක් එම අංශයට වෙන් කිරීම සහ එය එම අංශයේ සියලුම නිලධාරීන්ට ගෙවීම.	අවලංගුයි
25	118 W	2019.11.18	නියෝග අංක 118 I, 118 J, 118 O, 118 P, 118 R, 118 S, 118 T, 118 U, 118 V අවලංගු කර පහත සංශෝධන සිදුකර තිබුණි. බෙදාහරින ත්‍යාග වටිනාකම රු.25,000 ඉක්මවන විට ඉන් කොටස් 205 ක් PP&R සංචිතය නමින් අමතර සංචිතයකට මාරු කිරීම සහ එය පහත අංශ/ ශාඛා/ ඒකක වල සියලුම නිලධාරීන්ට බෙදාදීම. I. අතිරේක අධ්‍යක්ෂ ජනරාල්වරුන්ගේ කාර්ය මණ්ඩලය II. අභියාචනා අංශය III. ජෛව විවිධත්ව, සංස්කෘතික හා ජාතික උරුම ආරක්ෂණ අංශය IV. මධ්‍යම බුද්ධි අංශය V. තාවකාලික හඳුනා ගැනීමේ අංක / එකතු කළ අගය මත බදු (TIN /VAT) සහ රේගු මූලස්ථාන අනු නියෝජිතයින් ලියාපදිංචි කිරීමේ ඒකකය VI. භාණ්ඩ වර්ගීකරණ ඒකකය VII. රේගු පරීක්ෂණාගාර අංශය VIII. රේගු අධ්‍යක්ෂ ජනරාල්ගේ කාර්ය මණ්ඩලය IX. අපනයන සැකසුම් කළාපය (EPZ) - බියගම X. මැණික් ඒකකය XI. මානව සම්පත් සංවර්ධන අංශය XII. තොරතුරු හා සන්නිවේදන තාක්ෂණ අංශය XIII. නීති කටයුතු අංශය XIV. මන්ද්‍රව්‍ය පාලන අංශය XV. ප්‍රතිපත්ති සැලසුම් හා පර්යේෂණ අංශය XVI. අවදානම් කළමනාකරණ අංශය	වලංගුයි

සටහන: අංක 118 A, 118 B, 118 D සහ 118 E දරන දෙපාර්තමේන්තු නියෝගයන් නිකුත්කළ දිනවල සංගනනාවයක් නොවුණි.

**5.3.3.6** ත්‍යාග අරමුදලට අදාළව නිකුත් කරන ලද අංක 118 සහ 1988 ජනවාරි 28 දිනැති දෙපාර්තමේන්තු අභ්‍යන්තර නියෝගයෙන් ත්‍යාග ගෙවීම් සිදුකළ යුතු ආකාරයට අදාළ වැදගත් වගන්ති කිහිපයක් පහත පරිදි විය.

**වගුව අංක 06 – DOPL 118 පරිදි ක්‍රියා ගෙවීම් සිදුකළ යුතු ආකාරයට අදාළ වැදගත් වගන්ති**

පේදයට යොමුව සහ විස්තරය	ඔත්තුකරු	අල්වාගනු ලබන/ අනාවරණය කරගනු ලබන නිලධාරියා	අල්වාගැනීමට පෙර සහ පසු අල්වාගත් නිලධාරීන් සමඟ අනෙකුත් නිලධාරීන්ට	සියයට 2.5 (2.5%) අරමුදල	ඉන්ධන අරමුදල
01 පළමු ගණයේ තොරතුරු	60%	20%	20%		
02 දෙවන ගණයේ තොරතුරු	40%	30%	30%		
03 තුන්වන ගණයේ තොරතුරු	40%	30%	30%	අංක 01, 02, 03, 05(උ) සහ 05(ඌ) පරිදි ඔත්තුකරුගෙන් සහ අල්වාගනු ලබන/ අනාවරණය කරගනු ලබන නිලධාරියාගේ ක්‍රියා කොටසේ එකතුවෙන් 2.5% ක් වෙන්කිරීම.	අංක 01, 02, 03, 05(උ) සහ 05(ඌ) පරිදි ඔත්තුකරුගෙන් සහ අල්වාගනු ලබන/ අනාවරණය කරගනු ලබන නිලධාරියාගේ ක්‍රියා කොටසේ එකතුවෙන් 5% ක් වෙන්කිරීම.
05 (උ) ආරම්භක නිලධාරියාගේ තොරතුරු	ප්‍රතිශතයන් ඉහත පේද අංක 01, 02 හා 03 හි ප්‍රතිශතයන්ට සමාන වේ.				
05 (ඌ) ආරම්භක නිලධාරියාගේ තොරතුරු	60%	20%	20%		
	වරද සිදුකරන ලද අවස්ථාවේදී වරද සිදුවූ පසු	50%	30%	20%	

**5.3.3.7 ක්‍රියා අරමුදලෙන් ප්‍රතිලාභ ලැබීමට සුදුසුකම් ලබන ආකාරය**

ඉහත 5.3.3.5 හි වගුව අංක 05 ප්‍රකාරව සහ 5.3.3.6 හි වගුව අංක 06 ප්‍රකාරව අරමුදලෙන් ප්‍රතිලාභ ලැබීමට සුදුසුකම් ලබන ආකාරය දැක්වේ.

**5.3.3.8 ක්‍රියා අරමුදලින් මුදල් නිදහස් කිරීම**

මෙම අරමුදල පරීක්ෂා කිරීමේ දී 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දින දක්වා වූ වසර 12 කට ආසන්න කාලය තුළ අරමුදලින් නිලධාරීන්, ඔත්තුකරුවන් හා විවිධ සේවා සපයන අංශ සඳහා රු. 23,529,998,681 ක් ගෙවා තිබුණි (මෙම අරමුදලින් 1998 වර්ෂයේ සිට මුදල් ගෙවා තිබුණද එම තොරතුරු විගණනයට ලබා ගැනීමට නොහැකි විය)

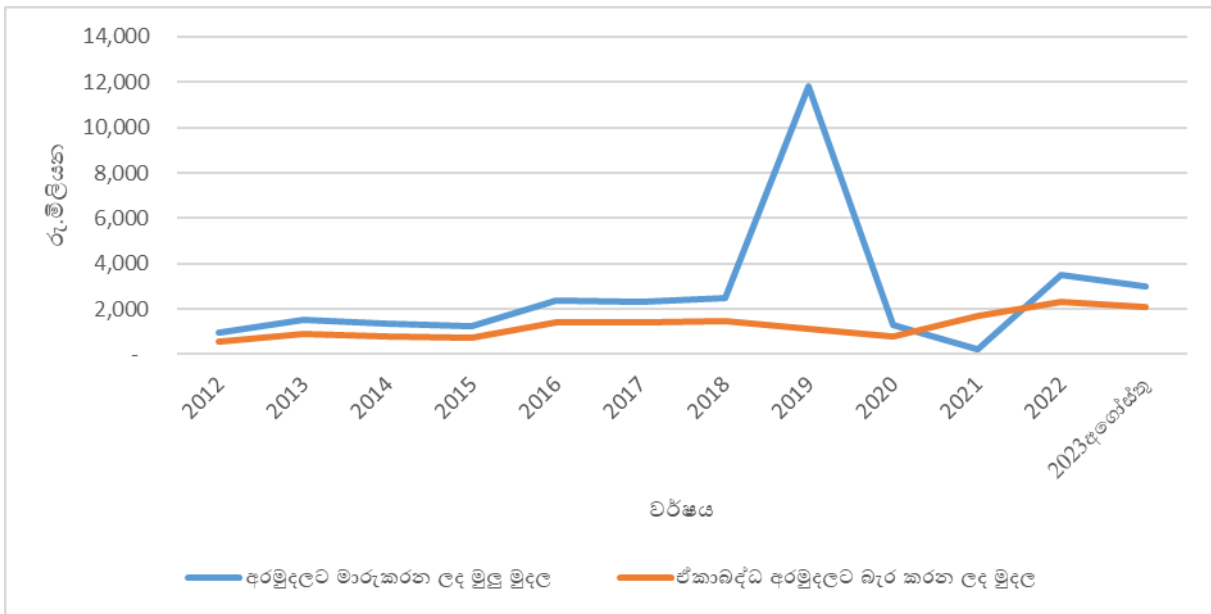
**වගුව අංක 07- 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දින දක්වා ත්‍යාග අරමුදලින් නිලධාරීන්,  
ඔත්තුකරුවන් හා විවිධ සේවා සපයන අංශ සඳහා කරනු ලැබූ ගෙවීම් පිළිබඳ  
විස්තර**

වර්ෂය	ගෙවන ලද ත්‍යාග ලිපිගොනු සංඛ්‍යාව	අරමුදලට මාරුකරන ලද මුදල	රේගු සේවයේ සහ රේගුවේ සිටින අනෙකුත් සේවාවන්හි කාර්ය මණ්ඩලයන් සඳහා ගෙවන ලද මුදල	ඔත්තුකරුවන් සඳහා ගෙවන ලද මුදල	අනෙකුත් උප පොලීසි, ගුවන්, නාවික ආදී සේවා සඳහා ගෙවන ලද මුදල	ඒකාබද්ධ අරමුදලට බැර කරන ලද මුදල
		රු.	රු.	රු.	රු.	රු.
2012	183	952,882,430	658,519,186	128,208,276	166,154,968	571,729,458
2013	286	1,509,280,909	1,089,268,962	121,281,124	298,730,823	905,568,545
2014	343	1,353,531,889	953,858,131	117,310,035	282,363,723	812,119,133
2015	274	1,252,772,591	1,090,976,365	123,347,553	38,448,673	751,663,555
2016	279	2,371,231,289	1,629,006,445	185,138,406	557,086,438	1,422,738,773
2017	246	2,316,128,767	1,658,990,867	109,462,461	547,675,439	1,389,677,260
2018	266	2,462,038,890	1,635,981,137	237,337,440	588,720,313	1,477,223,334
2019	231	1,843,013,865	1,104,988,629	295,409,615	442,615,621	1,105,808,319
2020	146	1,297,069,866	985,187,046	124,421,392	187,461,428	778,241,920
2021	177	2,832,805,136	2,104,040,195	425,266,803	281,687,527	1,699,683,082
2022	257	3,517,772,169	2,193,497,401	623,413,400	483,423,759	2,326,607,962
2023 අගෝස්තු 31	194	2,983,231,208	1,755,726,867	256,259,529	722,523,788	2,114,746,934
එකතුව	2882	24,225,600,376	16,860,041,231	2,744,783,624	3,925,173,826	14,535,360,226

*සටහන: රේගු සේවයේ සහ රේගුවේ සිටින අනෙකුත් සේවාවන්හි කාර්ය මණ්ඩලයන් සඳහා ගෙවන ලද ත්‍යාග මුදල් වටිනාකම බදු අඩුකිරීමෙන් පසු මුදල දක්වා ඇත.*

5.3.3.8.1 වසර 12 කට ආසන්න කාලයක සිට ( 2012 ජනවාරි 01 දින සිට 2023 අගෝස්තු 31 දක්වා) අරමුදලට රු. 24,225,600,376ක වටිනාකමක් ත්‍යාග ගෙවීම සඳහා බැරවී තිබුණු අතර එයට අදාළ සිද්ධි ගොනු සංඛ්‍යාව 2,882 ක් විය. ඉන් රු.16,860,041,231ක් රේගු සේවයේ සහ රේගුවේ සිටින අනෙකුත් සේවාවන්හි කාර්ය මණ්ඩලයන් වෙත ගෙවා තිබුණු අතර, ඔත්තුකරුවන්ට ගෙවා තිබුණු මුදල රු.2,744,783,624ක් ද, අනෙකුත් උප අරමුදල් හා පොලීසි, ගුවන්, නාවික ආදී සේවා සඳහා ගෙවන ලද මුදල රු.3,925,173,826 ක් ද විය.

**රූප සටහන 01 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දින දක්වා ක්‍රමයෙන් අරමුදලින් නිලධාරීන් හා ඒකාබද්ධ අරමුදලට කරන ලද බැර කිරීම**



5.3.3.9 කවද, 2016 / 2017 කාලපරිච්ඡේදයේ සිට 2022/2023 කාලපරිච්ඡේදය දක්වා සහ 2023 අප්‍රේල් 01 සිට අගෝස්තු 31 දක්වා වූ වසර 07 සහ මාස 05 ක් තුළදී අරමුදලින් ඉහළම ක්‍රමයෙන් ලැබූ රේගු නිලධාරීන් 100 දෙනා පිළිබඳ තොරතුරු පහත වගුවෙන් දක්වා ඇත.

**වගුව අංක 08 - 2016 වර්ෂයේ සිට 2023 අගෝස්තු 31 දින දක්වා ක්‍රමයෙන් ඉහළම ක්‍රමයෙන් ලැබූ රේගු නිලධාරීන් 100 දෙනා පිළිබඳ විස්තර**

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023.04.01 සිට 2023.08.31 දක්වා (මාස 05)
උපරිම ක්‍රමයෙන් ලැබූ නිලධාරීන් 100 දෙනාගේ ක්‍රමයෙන් මුදලේ එකතුව (රු.)	943,604,646	1,041,021,302	829,395,843	635,092,704	474,939,316	1,042,271,726	1,039,219,123	805,413,898
ඒ අනුව නිලධාරීන්ගේ ක්‍රමයෙන් මුදලේ සාමාන්‍ය (රු.)	9,436,046	10,410,213	8,293,958	6,350,927	4,749,393	10,422,717	10,392,191	8,054,139
ඉහළම ක්‍රමයෙන් ලැබූ නිලධාරීන්ගේ ලද ක්‍රමයෙන් මුදල (රු.)	27,084,335	95,466,938	47,403,277	28,893,885	24,985,229	125,780,424	111,020,149	28,552,940
ඉහළම ක්‍රමයෙන් ලැබූ 100 දෙනාගේ සාමාන්‍ය ක්‍රමයෙන් මුදලට වඩා ක්‍රමයෙන් ලැබූ නිලධාරීන් සංඛ්‍යාව	39	24	37	31	32	17	29	34
නිලධාරීන් 100 දෙනාගේ රු.මිලියන 10 ට වඩා ක්‍රමයෙන් ලැබූ නිලධාරීන් සංඛ්‍යාව	35	30	21	16	3	17	32	20

- 5.3.3.9.1 ඉහත වගුව අංක 08 හි දැක්වෙන පරිදි 2016 වර්ෂයේ සිට 2023 අගෝස්තු දක්වා කාලපරිච්ඡේදය තුළ ඉහළම ත්‍යාග ලැබූ රේගු නිලධාරීන් 100 දෙනා අතර බෙදා තිබුණු ත්‍යාග මුදල් ප්‍රමාණය රු.මි. 475 සිට රු.මි. 1,042 ක් දක්වා වූ පරාසයක පැවතුණි.
- 5.3.3.9.2 ඒ අනුව ඉහළම ත්‍යාග ලැබූ නිලධාරීන් 100 දෙනාගේ ත්‍යාග මුදලේ සාමාන්‍යය රු.මිලියන 4.7 සිට රු. මිලියන 10 දක්වා වූ පරාසයක පැවතුණි. වර්ෂ 07 යි මාස 05 ක් තුළදී ත්‍යාග මුදලේ සාමාන්‍යයට වඩා ලබා ගත් නිලධාරීන් සංඛ්‍යාවේ එකතුව 243 ක් වූ අතර රු. මිලියන 10 ට වඩා ත්‍යාග ලැබූ නිලධාරීන් සංඛ්‍යාව 174ක් විය.
- 5.3.3.9.3 2017/2018, 2021/2022 සහ 2022/2023 යන බදු වර්ෂයන් හි දී ඉහළම ත්‍යාග ලැබූ නිලධාරියා ලබාගත් ත්‍යාග මුදල් වටිනාකම පිළිවෙලින් රු. මිලියන 95, රු. මිලියන 126 සහ රු. මිලියන 111 ක් විය. තවද, 2016/2017 කාලපරිච්ඡේදයේ සිට 2022/2023 කාලපරිච්ඡේදය දක්වා වසර 07 ක් නොකඩවා ත්‍යාග ලැබූ නිලධාරීන් එක් අයෙක්ද, වසර 06 ක් නොකඩවා ත්‍යාග ලැබූ නිලධාරීන් 04 දෙනෙක්ද, වසර 05 ක් නොකඩවා ත්‍යාග ලැබූ නිලධාරීන් 09 ක්ද, වසර 04 ක් නොකඩවා ත්‍යාග ලැබූ නිලධාරීන් 24 ක්ද විය. ඉන් වසර 07ක් නොකඩවා ත්‍යාග ලැබූ නිලධාරීන් එක් අයෙක් වූ අතර ඔහු ලැබූ ත්‍යාග වටිනාකම රු. මිලියන 382.6 ක් විය.
- 5.3.3.9.4 2021 වර්ෂයේ සිට 2023 අගෝස්තු 31 දින දක්වා වූ වර්ෂ 2 මාස 6 ක කාලපරිච්ඡේදය තුළ ත්‍යාග මුදලින් රු. මිලියන 10 ට වඩා ත්‍යාග ලැබූ නිලධාරීන් විසින් එකී ත්‍යාග මුදල් සහ වැටුප්වලට අමතරව ලබාගත් දිරිදීමනා, අතිකාල දීමනා, සංචිත දීමනා සහ පැනල් ගාස්තු පිළිබඳ විස්තර පහත වගුවේ දැක්වේ.

**වගුව අංක 09 - 2021 වර්ෂයේ සිට 2023 අගෝස්තු 31 දින දක්වා රු. මිලියන 10 ට වඩා ත්‍යාග ලැබූ රේගු නිලධාරීන් විසින් ත්‍යාග මුදල් සහ වැටුපට අමතරව ලබාගත් අනෙකුත් ප්‍රතිලාභ පිළිබඳ විස්තර**

කාලපරිච්ඡේදය	2021/2022	2022/2023	2023.04.01 සිට 2023.08.31 දක්වා (මාස 05)
රු. මිලියන 10ට වඩා ත්‍යාග ලැබූ නිලධාරීන් සංඛ්‍යාව	17	32	20
ලබාගත් ත්‍යාග මුදල් එකතුව (රු.)	498,566,755	566,973,533	296,771,939
වැටුප්වල එකතුව (රු.)	12,190,799	24,195,104	8,207,403
ත්‍යාග සහ වැටුප්වලට අමතරව ලබාගත් දිරි දීමනා, අතිකාල, සංචිත දීමනා සහ පැනල් ගාස්තු එකතුව (රු.)	17,666,313	42,386,578	5,900,808
රු. මිලියන 10ට වඩා ත්‍යාග ලැබූ නිලධාරීන් , ත්‍යාග සහ වැටුපට අමතරව ලබාගත් ප්‍රතිලාභවල සාමාන්‍ය (රු.)	1,039,195	1,324,580	295,040



රු. මිලියන 10ට වඩා ක්‍රියාත්මක වූ නිලධාරීන්ගෙන් එම ක්‍රියාත්මක වූ සහ වැටුපට අමතරව රු. මිලියන 2ට වඩා ප්‍රතිලාභ ලබාගත් නිලධාරීන් සංඛ්‍යාව

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5.3.3.10 දැක්වූ වටිනාකම් ලිහිල් කළ අවස්ථා

5.3.3.10.1 ඉහත 5.2.3 ඡේදයේ සඳහන් පරිදි පනතෙහි 163 වගන්තිය ප්‍රකාරව පනවනු ලබන දැක්වූ වටිනාකම් ලිහිල් කළ හැකි වේ. ඒ අනුව පහත සඳහන් පරිදි 2017 වර්ෂයේ සිට 2023 වර්ෂය දක්වා ක්‍රියාත්මක වූ ලිහිල් කළ නියැදි විගණන පරීක්ෂාවක දී අනාවරණය වූ පරිදි පනවන ලද රු.7,611,652,834 ක දැක්වූ වටිනාකම් ලිහිල් කළ අවස්ථා 17 ක් විය.

වගුව අංක 10 - පනවන ලද දැක්වූ වටිනාකම් ලිහිල් කළ අවස්ථා

A	B	C	D	E	F	G	H
සිද්ධි ලිපි ගොනු අංකය	සිද්ධියට හේතුව	සිදුකරන ලද රේගු වරදට අදාළව නොගෙවීමට උත්සාහ කරන ලද බදු මුදල	මුළු අහිමිකිරීම් සහ දන්ඩන වටිනාකම	ලිහිල් කළ පසු අහිමිකිරීම් සහ දන්ඩන වටිනාකම	රජයට ලද වටිනාකම (E * 30%)	පැහැර හැරී බදු මුදල සහ රජයට ලද වටිනාකම අතර වෙනස (C - F)	දන්ඩන ලිහිල් නොකළේ නම් රජයට ලැබෙන 30% වටිනාකම (D * 30%)
PREV/2021/00330/ CCR/02588	TIEP යෝජනා ක්‍රමය යටතේ ආනයනය කරන ලද භාණ්ඩ දේශීයව බැහැර කිරීම, අපනයන ප්‍රකාශනයේ භාණ්ඩ පිළිබඳ ව්‍යාජ ප්‍රකාශය	12,789,706	76,281,947	15,000,000	4,500,000	8,289,706	22,884,584
PREV/2022/00119/ CCR/01125	HS කේතය වැරදි වර්ගීකරණය	4,485,353	40,688,565	7,100,000	2,130,000	2,355,353	12,206,570
PREV/2022/00147/ CCR/01424	වටිනාකම අඩුවෙන් තක්සේරුව සහ ප්‍රකාශ නොකළ භාණ්ඩ	3,253,688	16,198,669	6,900,000	2,070,000	1,183,688	4,859,601
PREV/2019/00161/ CCR/01554	ප්‍රකාශ නොකිරීම-බිඬි කොළ	2,466,773	8,746,839	600,000	180,000	2,286,773	2,624,052
CIB/2022/00032/ CCR/00586	අඩු තක්සේරුව - SHRIMP Feed	3,591,869	2,081,104,485	5,100,000	1,530,000	2,061,869	624,331,346
BIU/2017/00027/ CCR/01590	TIEP යෝජනා ක්‍රමය යටතේ වූ නියමයන් උල්ලංඝනය කර පොල්තෙල් දේශීයව අලෙවි කිරීම.	63,567,715	477,377,805	90,100,000	27,030,000	36,537,715	143,213,342

ICT/2017/0009/ CCR/00716	ප්‍රකාශ නොකළ භාණ්ඩ - නිම් ඇඳුම් සහ විසිතුරු භාණ්ඩ	1,233,696	12,010,140	2,666,000	799,800	433,896	3,603,042
PREV/2020/00239/ CCR/03239	HS කේතය වැරදි වර්ගීකරණය- refractory air blast nozzles	1,086,391	6,830,177	2,372,782	711,835	374,556	2,049,053
PREV/2021/00332/ CCR/02618	වටිනාකම අඩුවෙන් තක්සේරුව - කෘතිම සම් රෙදි	2,490,503	92,516,770	5,100,000	1,530,000	960,503	27,755,031
PREV/2019/0216/ CCR/2100	ප්‍රකාශ නොවන / වෙනත් සඳහන් - බීඩි කොළ	5,533,315	16,599,945	4,065,296	1,219,589	4,313,726	4,979,984
PREV/2021/00275/ CCR/02212	ප්‍රමාණය පිළිබඳ වාෂ් ප්‍රකාශය - PVC ආලේපිත ලී කොසු කුරු	1,242,921	10,439,427	2,490,000	747,000	495,921	3,131,828
PREV/2022/00125/ CCR/01172	අතිරික්ත ප්‍රමාණය - SS Handle	3,361,912	16,198,669	6,900,000	2,070,000	1,291,912	4,859,601
PCAD/2023/00001/ CCR/00006	සුදු සීනි ලෙස ප්‍රකාශයට පත් කළ දුඹුරු සීනි ආනයනය කිරීම	56,561,921	290,191,409	160,500,000	48,150,000	8,411,921	87,057,423
PCAD/2022/00070/ CCR/01195	වටිනාකම අඩුවෙන් තක්සේරුව - සත්ව ආහාර සඳහා සෝයා බෝංචි	15,198,755	647,857,011	19,500,000	5,850,000	9,348,755	194,357,103
PCAD/2019/00044/ CCR/01069	වාෂ් ලේඛන ඉදිරිපත් කිරීම - වාහන	1,288,911	9,690,678	2,800,000	840,000	448,911	2,907,203
PCAD/2021/00094/ CCR/02188	වටිනාකම අඩුවෙන් තක්සේරුව - යන්ත්‍රෝපකරණ	58,530,597	1,468,614,306	60,500,000	18,150,000	40,380,597	440,584,292
PCAD/2020/00073/ CCR/02113	නිවැරදි ගනුදෙනු අගයන් ප්‍රකාශ නොකිරීම - Cornflakes	89,336,686	2,340,305,992	90,000,000	27,000,000	62,336,686	702,091,798
	<b>එකතුව</b>	<b>326,020,712</b>	<b>7,611,652,834</b>	<b>481,694,078</b>	<b>144,508,224</b>	<b>181,512,488</b>	<b>2,283,495,853</b>

5.3.3.10.2 විවිධ රේඛ වැරදි සිදු කිරීම හේතුවෙන් අවස්ථා 17ක දී රු. 326,020,712 ක බදු මුදලක් ආනයනකරුවන් විසින් ගෙවීම් නොකර පැහැර හැරීමට උත්සාහ දරා තිබුණු අතර ඒ සඳහා රු. 7,611,652,834 ක අහිමිකිරීම් සහ දණ්ඩනයන් පනවා තිබුණි. ඒ සෑම අහිමිකිරීමක්ම පසුව ලිහිල් කර තිබුණු අතර ලිහිල් කළ පසු වටිනාකම රු. 481,694,078 ක් දක්වා අඩු වී තිබුණි. එය මුල් දණ්ඩනයෙන් සියයට 6.33 ක් පමණක් විය.

5.3.3.10.3 දණ්ඩන ලිහිල් කිරීම හේතුවෙන් එකී අවස්ථාවලදී රජයට ලද සියයට 30 ක (30%) වටිනාකම රු.144,508,224 ක් වූ අතර එය ආනයනකරු විසින් සිදුකරන ලද රේඛ වරදට අදාළ බදු වටිනාකම වූ රු. 326,020,712 ට සාපේක්ෂව සියයට 44 ක් (44%) පමණක් විය. නැතහොත් ආනයනකරු නියමිත බද්ද ගෙවූයේ නම් රජයට ලැබෙන ආදායමට සාපේක්ෂව සියයට 44 ක් (44%) විය.

5.3.3.10.4 තවද, දක්ෂිණ ලිහිල් නොකළේ නම් රජයට ලැබිය යුතුව පැවැති සියයට 30 ක (30%) වටිනාකම රු. 2,283,495,853 වූ අතර ඒ අනුව දක්ෂිණ ලිහිල් කිරීම තුළින් රජයට අහිමි වූ ආදායම රු. 2,138,987,629 ක් විය.

5.3.3.11 ත්‍යාග අරමුදලට අදාළ විශේෂ සිද්ධි

ඉහත 5.1.6 ඡේදයෙහි රේගු නිලධාරීන්ගේ මූලික කාර්යයන් හා වගකීම් දක්වා තිබුණ ද එම වගකීම හා මූලික කාර්යයන් ඉටු නොකර ත්‍යාග ලබා ගත් / ත්‍යාග ලබා ගැනීමේ අරමුණින් කටයුතු කර ඇති අවස්ථා පිළිබඳ උදාහරණ කිහිපයක් පහත දැක්වේ.

5.3.3.11.1 අත්අඩංගුවට ගන්නා ලද දුම්වැටි තොගයකට අදාළ විමර්ශනයෙන් පසුව ඒවා ප්‍රතිනැව්ගත කරන ලෙස දැනුම් දී තිබියදී වෙන්දේසි කර රු. මිලියන 5.9 ක මුදලකට විකුණා තිබුණු අතර දුම්වැටි තොගය නැව්ගත කරන ලද විදේශීය පුද්ගලික ආයතනය ශ්‍රී ලංකා රේගුවට එරෙහිව නඩු පවරා තිබුණි. ඒ අනුව කොළඹ දිසා අධිකරණයෙන්, සිවිල් අභියාචනාධිකරණයෙන් හා ශ්‍රේෂ්ඨාධිකරණයෙන් ලද තීන්දු සියල්ලගෙන්ම රේගුව වැරදිකරු වී එම වැරදි තීරණය මත විදේශීය පුද්ගලික ආයතනය වෙත මහා භාණ්ඩාගාරයෙන් ගෙවූ මුදල රු.මිලියන 69.4 ක් විය. රේගු නිලධාරීන්ගේ වැරදි තීරණයක් මත රු.මිලියන 5.9 ක මුදලකට දුම්වැටි තොගය වෙන්දේසි කිරීම හේතුවෙන් නීතිය ඉදිරියේ දී වැරදිකරුවන් වී රජයේ මුදලින් රු.මිලියන 69.4 ක් ගෙවීමට මෙහිදී කටයුතු කර තිබුණි.

5.3.3.11.2 Temporary Importation for Export Processing Scheme (TIEP) යෝජනා ක්‍රමය යටතේ පොල්තෙල් ආනයනය කර අගය එකතු කර ප්‍රතිඅපනයනය කිරීම සඳහා රේගුවේ ලියාපදිංචි වූ සමාගමක් විසින් 2014 සිට 2017 දක්වා කාලපරිච්ඡේදයේදී පොල්තෙල් 463,065kg ක් නීති විරෝධී ලෙස දේශීය වෙළඳපොලට විකුණා තිබුණි. ඒ සඳහා අදාළ සමාගමට රේගුව නියම කළ දක්ෂිණ වටිනාකම රු. මිලියන 477.3 ක් වුවද, රේගු ආඥා පනතේ 163 වගන්තිය ප්‍රකාරව එය රු. මිලියන 90 ක් දක්වා ලිහිල් කිරීමට (Mitigate) කටයුතු කර තිබුණි. කෙසේවුවද, TIEP යෝජනා ක්‍රමය යටතේ ලියාපදිංචි වූ සමාගම් පිළිබඳ කලින් කලට විමර්ශනය කිරීම රේගුවේ කාර්යයක් වුවද එපරිදි කටයුතු කර නොතිබුණු අතර දක්ෂිණ මුදල ලෙස ලබාගත් රු. මිලියන 90 න් විමර්ශනය සඳහා සෘජුවම දායක වූ නිලධාරීන් 66 දෙනෙකුට රු.මිලියන 37 ක් ද, උප අරමුදල් සහ අනෙකුත් සංචිතවල නිලධාරීන්ට රු.මිලියන 8 ක් ද වශයෙන් රු. මිලියන 45 ක ත්‍යාග මුදල් ගෙවා තිබුණි.

5.3.3.11.3 නොරවිචෝලේ විදුලි බලාගාරයක් සඳහා අවශ්‍ය වන ගල් අඟුරු සැපයීමට රාජ්‍ය සමාගමක් විසින් 2016 වර්ෂයේදී ගල් අඟුරු ආනයනය කිරීමට ඉන්වොයිස් අගය වැරදි ලෙස සඳහන් කිරීම නිසා රු.මිලියන 187 කට ආසන්න වැට් (VAT) බදු අඩුවෙන් ගණනය වී තිබුණි. ශ්‍රී ලංකා රේගුව විසින් මෙම තත්ත්වය පසුව අනාවරණය කරගෙන අදාළ රාජ්‍ය සමාගමට රු.මිලියන 205 ක දක්ෂිණයක් පනවා තිබුණි. කෙසේවුවද, අඩුවෙන් ගණනය කළ වැට් බදු

ආදායම සම්පූර්ණයෙන්ම රාජ්‍ය ආදායමට බැර නොකර පැනවූ දණ්ඩනයෙන් සියයට 30 ක් පමණක් රජයට බැර කර, විමර්ශනය සඳහා සෘජුවම දායක වූ නිලධාරීන් 112 දෙනෙකුට රු.මිලියන 87.6 ක් ද, උප අරමුදල් සහ අනෙකුත් සංචිතවල නිලධාරීන්ට රු.මිලියන 14.9 ක් ද වශයෙන් රු. මිලියන 102.5 ක ක්‍රියා මුදල් ගෙවා තිබුණි.

5.3.3.11.4 ඉන්දියාවේ මුම්බායි සිට සුදු සීනි ලෙස ආනයනය කර ආනයනය කරන ලද දුඹුරු සීනි තොගයක් පිළිබඳ විමර්ශනයක් සිදු කර රු.මිලියන 189 ක දණ්ඩනයක් ආනයනකරුවාට පනවා තිබූ අතර මුදල් ඇමතිවරයාගේ බලතල ප්‍රකාරව එම අගය රු.මිලියන 169 ක් දක්වා අඩුකර තිබුණි. මෙම බහාලුම් රේගුවේ පරිලෝකන පද්ධතියෙන් සහ RCT අංගනයේ පරීක්ෂාවෙන් පසුව දෝෂයක් හඳුනා නොගෙන නිදහස් වී ආනයනකරුගේ ගබඩාවටද නිකුත් වීමෙන් පසුව රේගුවේම අනුකූලතා හා පහසුකම් සැපයීමේ අංශය වෙත ලද ඔත්තුවක් මත ක්‍රියාත්මක වීමක් සිදු වී තිබුණි. මෙම සිදුවීමට පෙර ආනයනකරු අධ්‍යක්ෂකධුරය දරන විවිධ සමාගම් විසින් 23 වතාවක් රේගු වැරදි සිදුකර රේගුව විසින් හඳුනාගෙන තිබුණ ද, රේගුව ඇතුළත භාණ්ඩ පරීක්ෂාවේදී ඒ බව සැලකිල්ලට ගෙන නොතිබුණි. එසේ තිබියදී, රු.මිලියන 169 න් රු.මිලියන 80.25 ක් ක්‍රියා මුදලට බැර කර තිබුණු අතර, ඉන් විමර්ශනය සඳහා සෘජුවම දායක වූ නිලධාරීන් 218 දෙනෙකුට රු.මිලියන 27.5 ක් ද, උප අරමුදල් සහ අනෙකුත් සංචිතවල නිලධාරීන්ට රු.මිලියන 8.7 ක් ද වශයෙන් රු. මිලියන 36.2 ක ක්‍රියා මුදල් ගෙවා තිබුණි.

5.3.3.12 ක්‍රියා මුදල ගැනීමට පාදක වන විමර්ශන රේගුවේ විවිධ ඒකකයන් විසින් සිදු කරනු ලබන අතර ඒ අනුව එවැනි අංශ 42 ක් යටතේ 2015 වර්ෂයේ සිට 2022 වර්ෂය දක්වා විමර්ශනය වෙමින් තිබුණු ගොනු 7,824 ක් විය (ඇමුණුම් 09).

5.3.3.13 රේගුවේ දැනට ක්‍රියාත්මකව පවතින ස්ථාන මාරු ක්‍රමවේදය පරීක්ෂාවේදී රේගු අධ්‍යක්ෂ,නියෝජ්‍ය රේගු අධිකාරි, සහකාරි රේගු අධිකාරි,රේගු පරීක්ෂක සහ රේගු නියාමක ආදී වූ තනතුරු වල බහුතරයක් නිලධාරීන් මාස 06 කට වරක් එහි විවිධ අංශ / ඒකක අතර ස්ථාන මාරු කිරීම් සිදුකර තිබුණි.

**5.3.4 ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදල**

**5.3.4.1 අරමුදල පිහිටුවීම හා කාර්යයන්**

5.3.4.1.1 රේගු ආඥා පනතේ (235 වන අධිකාරිය) 153 (2) (අ) වගන්තිය ප්‍රකාරව රේගු නිලධාරීන්ගේ කළමනාකරණ සහ වන්දි අරමුදල පිහිටුවා ඇති අතර පනතේ 153 (අ) 1 වගන්තිය අනුව අරමුදලේ කාර්යයන් පහත සඳහන් පරිදි වේ.

- i. රේගු කළමනාකරණයෙහි සඵලතාවය වර්ධනය කිරීම සඳහා රේගු අධ්‍යක්ෂ ජනරාල්වරයාට පෙනී යන පහසුකම් සැලසීම සඳහා වියදම් දැරීම.

- ii. ස්ථීර වශයෙන් හෝ පූර්ණ වශයෙන් හෝ අර්ධ වශයෙන් අබල වූ හෝ තාවකාලික අශක්ෂතාවයකට පත් වූ යම් රේගු නිලධාරීන්ට වන්දි ගෙවීම
- iii. යම් රේගු නිලධාරියෙකු මිය ගිය විට ඔහුගේ නිත්‍යානුකූල උරුමකරයන්ට වන්දි ගෙවීම.

5.3.4.1.2 තවද, 1993 නොවැම්බර් 05 දිනැති අංක 792 ගැසට් නිවේදනය (ඇමුණුම 10) මගින් එම අරමුදලේ ක්‍රියාකාරීත්වය පිළිබඳව පහත පරිදි සඳහන් කර ඇත .

- i. රේගු ආඥා පනත සමඟ කියවිය යුතු වෙනත් යම් ලිඛිත නීතියක විධිවිධාන යටතේ අයකරනු ලැබූ සියළුම රාජසන්තක මුදල් සහ දණ්ඩන මුදල්වලින් දැරීමට සිදුවන යම් වියදමක් වෙනොත්, ඒ අඩුකර ගැනීමෙන් අනතුරුව එක් අඩකින් සියයට හතලිහක් (40%) මෙම අරමුදලට බැර කළ යුතුය. (වියදම් අඩුකල පසු මුදලින් සියයට 20 ක්)
- ii. රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් අරමුදල පරිපාලනය කරනු ලබයි.
- iii. අරමුදලෙහි මුදල් ලංකා බැංකුවේ පවත්වාගෙන එනු ලබන දෙපාර්තමේන්තුවේ නිල බැංකු ගිණුමෙහි තැන්පත් කරනු ලැබේ

**5.3.4.2 අරමුදල සඳහා නියෝග සෑදීම.**

පනතේ 153 (අ) (2) වගන්තිය ප්‍රකාරව වන්දි මුදල් ලබාදෙන ප්‍රතිපත්ති කොන්දේසි, අරමුදල පිහිටුවීම සහ ක්‍රියාත්මක කිරීම සඳහා අවශ්‍ය වන හෝ යෝග්‍ය වන සියළු කරුණු සඳහා අමාත්‍යවරයාගේ අනුමැතිය ඇතිව රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් නියෝග මගින් විධි විධාන සලස්වනු ලැබිය යුතු ය.

**5.3.4.3 අරමුදල මූල්‍යනය කිරීම හා මුදලින් ගෙවීම් කිරීම**

5.3.4.3.1 ඉහත 5.3.4.1.2 ප්‍රකාරව අරමුදලට අරමුදල් රැස්කරනු ලබන අතර 2012 සිට 2023 අගෝස්තු 31 දක්වා වූ කාලය තුළ අරමුදලට රු. 9,885,273,454 ක මුදලක් පහත පරිදි බැරකර තිබුණි.

වගුව අංක 11 - 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දක්වා කළමනාකරණ හා වන්දි

අරමුදලට වාර්ෂිකව බැර කරන ලද මුදල් ප්‍රමාණය පිළිබඳ විස්තර

වර්ෂය	වැඩ අවසන් කර තිබූ විමර්ශන සංඛ්‍යාව	රේගු වැරදිවල මූලාමය වටිනාකමින් අරමුදලට වෙන් කළ මුදල් ප්‍රමාණය
		රු.
2012	183	362,419,680
2013	286	592,887,505
2014	343	516,223,741
2015	274	588,065,427
2016	279	936,815,186
2017	246	918,634,419
2018	266	884,904,677
2019	231	729,362,588
2020	146	495,980,678
2021	177	896,537,279
2022	257	1,553,610,984
2023 ජනවාරි 01 දින සිට 2023 අගෝස්තු 31 දින දක්වා එකතුව	194	1,409,831,290
	2,882	9,885,273,454

5.3.4.3.2 ඉහත 5.3.4.1.1 ඡේදයෙහි දැක්වෙන කාර්යයන් සඳහා පහත දැක්වෙන පරිදි වියදම් දැරීමට අරමුදල කටයුතු කර තිබුණි.

වගුව අංක 12 - 2017 සිට 2023 අගෝස්තු 31 දක්වා රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදලින් දරන ලද වියදම් පිළිබඳ විස්තර

වර්ෂය	2017	2018	2019	2020	2021	2022	2023.01.01 -2023.08.31
විදේශ පුහුණු වියදම් (රු.)	98,838,757	140,654,449	114,973,533	10,155,000	4,789,612	6,167,190	9,733,912
දේශීය පුහුණු වියදම් (රු.)	14,756,549	30,473,012	5,250,977	5,721,810	2,639,665	8,075,615	4,627,278
පශ්චාත් උපාධි පුහුණු වියදම් (රු.)	20,651,625	10,591,625	46,331,639	1,345,000	23,548,897	24,997,500	4,112,500
වැඩමුළු වියදම් (රු.)	-	3,334,001	424,807	1,343,762	368,088	622,615	2,405,156

ක්‍රීඩා සහ ශාරීරික යෝග්‍යතාවය සඳහා වියදම් (රු.)	2,640,000	3,360,000	2,640,000	240,000	960,000	2,640,000	-
ලෝක රේගු දින වියදම් (රු.)	-	1,150,000	1,702,240	566,694	600,000	889,226	975,941
වෙනත් වියදම් (රු.)	6,880,752	3,892,661	1,943,150	25,375,695	2,953,266	3,816,489	12,000,000
ක්ෂය වීම් (රු.)	31,545,264	31,627,555	26,673,636	6,003,725	5,305,911	6,726,635	-
මුද්‍රණ සහ ලිපිද්‍රව්‍ය වියදම් (රු.)	1,603,625	790,400	1,223,684	-	-	-	-
බලපත්‍ර ගාස්තු (රු.)	-	15,900	28,000	-	-	-	-
යන්ත්‍රෝපකරණ නඩත්තු කිරීමේ වියදම් (රු.)	3,141,471	193,400	2,898,278	-	-	-	-
ගොඩනැගිලි නඩත්තු කිරීමේ වියදම් (රු.)	-	-	7,025,684	-	-	-	-
නිල ඇඳුම් (රු.)	7,527,280	5,399,228	-	-	-	-	-
නිවාස කුලී (රු.)	918,000	255,000	-	-	-	-	-
වාහන කුලී (රු.)	1,322,792	-	-	-	-	-	-
මුළු වියදම (රු.)	189,826,115	231,737,231	211,115,628	50,751,686	41,165,439	53,935,270	33,854,787

5.3.4.3.3 දරන ලද වියදම ආදායමේ ප්‍රතිශතයක් ලෙස පහත වගුවෙන් දැක්වේ.

**වගුව අංක 13 – 2017 වර්ෂයේ සිට 2022 වර්ෂය දක්වා කළමනාකරණ හා වන්දි අරමුදලේ වියදම ආදායමේ ප්‍රතිශතයක් ලෙස**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
මුළු ආදායම (රු.)	918,634,419	884,904,677	729,362,588	495,980,678	896,537,279	1,553,610,984
මුළු වියදම (රු.)	(189,826,115)	(231,972,982)	(212,179,330)	(50,751,686)	(41,165,440)	(53,935,270)
ඉතිරි මුදල (රු.)	728,808,304	652,931,695	517,183,258	445,228,992	855,371,839	1,499,675,714
වියදම් කළ මුදල ආදායමේ ප්‍රතිශතයක් ලෙස	21%	26%	29%	10%	5%	3%

5.3.4.3.4 කළමනාකරණ හා වන්දි අරමුදලේ ප්‍රතිපාදන මඟින් පශ්චාත් උපාධි පාඨමාලා සඳහා සහභාගි වූ රේගු නිලධාරීන් සංඛ්‍යාව, පුහුණුව අවසන් කරන ලද සංඛ්‍යාව සහ දරන ලද වියදම් පහතින් දැක්වේ.

වගුව අංක 14 - 2017 වර්ෂයේ සිට 2022 වර්ෂය දක්වා කළමනාකරණ හා වන්දි අරමුදලෙන් පශ්චාත් උපාධි පාඨමාලා සඳහා දැරූ වියදම් පිළිබඳ විස්තර

වර්ෂය	2017	2018	2019	2020	2021	2022
පශ්චාත් උපාධි පාඨමාලා සඳහා දැරූ වියදම (රු.)	20,651,625	10,591,625	46,331,639	1,345,000	23,548,897	24,997,500
පුහුණුව සඳහා ඉදිරිපත් වූ නිලධාරීන් සංඛ්‍යාව	69	54	25	49	71	55
2022.12.31 දින වන විට පුහුණුව අවසන් කර සහතිකපත් ඉදිරිපත් කර ඇති නිලධාරීන් සංඛ්‍යාව	63	26	10	11	10	29
ඉතිරි නිලධාරීන් සංඛ්‍යාව	6	28	15	38	61	26

5.3.5 ශ්‍රී ලංකා රේගු නිලධාරීන්ගේ අතිකාල, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදල

5.3.5.1 ඉහත 5.3.2.4 ඡේදයෙහි දැක්වෙන පරිදි රේගු ආඥා පනතේ 103 වගන්තිය ප්‍රකාරව මුදල් අමාත්‍යවරයා වෙත පැවරී ඇති බලතල අනුව නිකුත් කරන ලද 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනය ප්‍රකාරව "ශ්‍රී ලංකා රේගු නිලධාරීන්ගේ අතිකාල සහ නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු අරමුදල" ස්ථාපිත කර ඇත. එකී විධිවිධානවලට අමතරව 2013 සැප්තැම්බර් 27 දිනැති අංක 1829/39 දරන ගැසට් නිවේදනය මඟින් "තාක්ෂණික විශේෂිත සේවා සැපයීම" වෙනුවෙන් අයකරන සියළුම මුදල්ද බැරකරමින් අරමුදල " අතිකාල නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල" යනුවෙන් නම්කර තිබුණි.



**5.3.5.2** ඒ අනුව ඉහත 5.3.5.1 හි සඳහන් ශ්‍රී ලංකා රේගු අතිකාල නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල මඟින් පහත පරිදි ඒකාබද්ධ අරමුදලට අරමුදල් බැර කරනු ලබයි.

රේගු අතිකාල අරමුදල - වාර්ෂික ආදායමෙන් 10% ක්

නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු අරමුදල - වාර්ෂික ආදායමෙන් 50%

රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලෙන් 20% ක්

**5.3.5.3** රේගු අතිකාල අරමුදල

**5.3.5.3.1** ඉහත 5.3.2.4 ඡේදයෙහි දැක්වෙන 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනයෙහි දැක්වෙන ආකාරයට පහත දැක්වෙන මාර්ගයන්ගෙන් අරමුදලට මුදල් රැස්කර ගනු ලබයි.

- i. රේගුවේ නිලධාරීන් සඳහා නියම කර ඇති සාමාන්‍ය රාජකාරී වේලාවලින් පිටස්තර වේලාවන්හි දී හෝ රාජකාරී සඳහා රේගුව වසා ඇති දිනවල එම නිලධාරීන් විසින් ඉටුකරනු ලබන සේවා සඳහා ගාස්තු හෝ අය කිරීම් වශයෙන් අයකරනු ලබන සියළුම මුදල්
- ii. ඕනෑම රේගු නිලධාරියෙකු ස්වකීය නියම කාර්යාලයෙහි හෝ සේවා නියුක්ත ස්ථානයෙහි හෝ හැර වෙනත් කිසියම් කාර්යාලයක හෝ ස්ථානයක රාජකාරියෙහි නිරත විම වෙනුවෙන් ගාස්තු හෝ අය කිරීම් වශයෙන් අයකරනු ලබන සියළු මුදල්

**5.3.5.3.2** තවද ඉහත 5.3.5.3.1 ඡේදයෙහි දැක්වෙන 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනයට අනුව අතිකාල ගෙවීම් රාජ්‍ය පරිපාලන අමාත්‍යාංශයේ ලේකම්ගෙන් ද විමසා මුදල් අමාත්‍යාංශ ලේකම් විසින් වරින් වර තීරණය කරනු ලබන ගෙවීම් ප්‍රමාණයන්ට අනුව සිදුකල යුතු විය. ඒ අනුව අංක මු1/රේගු/47/3 සහ 2004 පෙබරවාරි 09 දිනැති මුදල් අමාත්‍යාංශයේ ජ්‍යෙෂ්ඨ සහකාර ලේකම්ගේ ලිපිය ප්‍රකාරව (ඇමුණුම 11) ආයතන අධ්‍යක්ෂ ජනරාල්ගේ නිර්දේශය පරිදි අනුමත කරන ලද රේටයන්ට අතිකාල ගෙවීම් 2013 වසර තෙක් ශ්‍රී ලංකා රේගුව සිදුකර තිබුණි. කෙසේවුවද, 2013 මාර්තු 01 දින දෙපාර්තමේන්තු නියෝග අංක 855 මඟින් (ඇමුණුම 12 ) 2004 දී අනුමත කරන ලද පැයක අතිකාල රේටය (වර්තමාන මාසික ඒකාබද්ධ වැටුප / 240 ) සියයට 45 න් වැඩිකිරීමටත්, 2018 ඔක්තෝම්බර් 01 දින දෙපාර්තමේන්තු නියෝග අංක 1,274 මඟින් (ඇමුණුම 13 ) එවකට ගෙවූ පැයක අතිකාල රේටය සියයට 50 න් වැඩිකිරීමටත් අතිකාල කමිටුවේ අවසාන නිර්දේශයට යටත්ව අධ්‍යක්ෂ ජනරාල් විසින් අනුමත කර තිබුණි

**5.3.5.3.3** තවද 2017 අප්‍රේල් 19 දිනැති අංක 3/2017 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය ප්‍රකාරව (ඇමුණුම 14 ) සියළුම රාජ්‍ය සේවකයන් සිය පැමිණීම හා පිටවීම සටහන් කිරීම සඳහා ඇඟිලි සලකුණු යන්ත්‍රය භාවිත කළ යුතු බව දැක්වේ. නමුත් ශ්‍රී ලංකා රේගුව විසින් පැමිණීම

පිටවීම සලකුණු කිරීම, ඇඟිලි සලකුණු යන්ත්‍ර භාවිතා නොකර ඒ සඳහා 18 වැනි පොදු ආකෘති පත්‍රයට අනුව පැමිණීමේ ලේඛනයක් භාවිතා කර තිබුණි.

5.3.5.3.4 තවද රේගුවෙහි වර්තමානයේ අතිකාල ගෙවීම් කිරීමේදී පැය 24 ක නිවාඩු දිනයක් සඳහා පැය 27 ක අතිකාල ගෙවීමක් ද, සාමාන්‍ය වැඩ කරන දිනයක් සඳහා පැය 18 ¼ ක් දක්වා වූ අතිකාල ගෙවීමක් ද, සිදුකරනු ලබයි. ඒ අනුව නිලධාරීන්ට අතිකාල ගෙවීම් සිදුකිරීමේදී විවිධ අංශ වල එක් නිලධාරියෙකුට මාසිකව පැය 600 හෝ ඊට වැඩි, පැය 400, පැය 300 ආදී වශයෙන් අතිකාල පැය ගණන් තීරණය කර ගෙවීම් සිදු කර තිබුණි.

5.3.5.3.5 ඉහත 5.3.5.3 1 ඡේදයෙහි දැක්වෙන රේගු අතිකාල ගිණුමට රැස්කර ගන්නා මුදල් පහත පරිදි පරිහරණය කළ හැකි බව 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනයෙහි දැක්වේ.

- i. රේගුවේ නිලධාරීන් සඳහා වන සාමාන්‍ය රාජකාරී වේලාවලින් පිටස්තර වේලාවන්හිදී හෝ රාජකාරී සඳහා රේගුව වසා ඇති දිනවල හෝ එම නිලධාරීන් ඉටු කරන සේවා සඳහා රාජ්‍ය පරිපාලන අමාත්‍යාංශයේ ලේකම්ගෙන් ද විමසා මුදල් අමාත්‍යාංශ ලේකම් විසින් වරින් වර තීරණය කරනු ලබන ගෙවීම් ප්‍රමාණවලට අනුව රේගු නිලධාරීන්ට ගෙවීම.
- ii. පාර්ලිමේන්තුව විසින් වාර්ෂික විසර්ජන පනත මගින් මුදල් ප්‍රතිපාදනය කර නැත්තාවූ ද රේගු නිලධාරීන් රාජකාරියේ යෙදී සිටින අතරතුර ඔවුන්ගේ සුභසාධනය හා සම්බන්ධ වන්නා වූ ද ඕනෑම කරුණක් වෙනුවෙන් මුදල් අමාත්‍යාංශයේ ලේකම්ගේ අනුමැතිය ඇතිව වරින් වර වියදම් කිරීම. කෙසේවුවද, මුදල් අමාත්‍යාංශ ලේකම්ගේ පූර්ව අනුමැතිය නොමැතිව ඕනෑම එක් අවස්ථාවක දී රුපියල් විසිපන්දහසකට (රු. 25,000) වැඩි මුදලක් අධ්‍යක්ෂ ජනරාල් විසින් වියදම් කළ නොහැකිය.
- iii. අමාත්‍යවරයා නියම කරනු ලබන ආකාරයේ නිශ්චිත මුදලක් ඒකාබද්ධ අරමුදලට බැර කිරීම.

5.3.5.3.6 රේගු අතිකාල අරමුදල පරිපාලනය සඳහා රේගු අධ්‍යක්ෂ ජනරාල් විසින් කලින් කල විවිධ අභ්‍යන්තර දෙපාර්තමේන්තු නියෝග නිකුත් කර තිබුණු අතර ඒ පිළිබඳ විස්තර පහත වගුව අංක 15 හි දැක්වේ.

වගුව අංක 15 - රේගු අතිකාල අරමුදල පරිපාලනය සඳහා නිකුත් කර ඇති අභ්‍යන්තර නියෝග

දිනය	දෙපාර්තමේන්තු නියෝග අංකය	නිකුත් කරන ලද නියෝගය
1988.11.19	DOPL 129  (ඇමුණුම 15)	<p>සතියේ දින වල පහත පරිදි අතිකාල පැය ගණන් අනුමත කර තිබුණි.</p> <p>ප.ව. 04.15 සිට ප.ව. 06.00 - පැය 01 විනාඩි 45</p> <p>ප.ව. 06.00 සිට පෙ.ව. 06.00 - පැය 15 (පැය 12 + අමතර පැය 03)</p> <p>පෙ.ව. 06.00 සිට පෙ.ව. 08.00 - පැය 02</p>
2004.07.01	DOPL 478  (ඇමුණුම 16)	<p>සාමාන්‍ය රාජකාරි දින වල පහත පරිදි අතිකාල පැය ගණන් අනුමත කර තිබුණි.</p> <p>ප.ව. 04.45 සිට ප.ව. 10.00 දක්වා - පැය 06</p> <p>ප.ව. 04.45 සිට මධ්‍යම රාත්‍රී 12.00 දක්වා - පැය 08</p> <p>ප.ව. 04.45 සිට පෙ.ව. 08.00 දක්වා - පැය 18 විනාඩි 45</p> <p>සෙනසුරාදා ඉරිදා සහ නිවාඩු දින වල පහත පරිදි අතිකාල පැය ගණන් අනුමත කර තිබුණි.</p> <p>පෙ.ව. 08.00 සිට ප.ව. 06.00 දක්වා - පැය 10</p> <p>පෙ.ව. 08.00 සිට ප.ව. 10.00 දක්වා - පැය 14</p> <p>පෙ.ව. 08.00 සිට පසුවදා පෙ.ව. 08.00 දක්වා - පැය 27</p> <p>අංශ 04 ක සේවකයින්ට (Grayline I, Grayline II, ADP unit, DOC centre) පමණක් අතිකාල පැය 300 කට වඩා ගෙවිය හැකි බව.</p> <p>රේගු 221 ආකෘති පත්‍රයේ අතිකාල ඉල්ලීම් ඉදිරිපත් කළ යුතු බව.</p> <p>පිට පළාත් රේගු අධ්‍යක්ෂකවරුන්ට ගෙවිය හැකි උපරිම පැය ගණන පැය 250 බව.</p>

2004.08.20	DOPL 478 – A  (ඇමුණුම 17)	රේගු අධ්‍යක්ෂවරුන්ගේ රියදුරන්ට උපරිම අතිකාල පැය 400 ක් අනුමත කරන බව සහ ආකෘති පත්‍ර 221 හි අතිකාල අධීක්ෂණ නිලධාරීන් සහතික කළ යුතු බව.
2013.03.01	DOPL 855	අතිකාල සමාලෝචන කමිටු අවසාන නිර්දේශයට යටත්ව අන්තර්කාලීන යෝජනාවක් ලෙස දෙපාර්තමේන්තුවේ සියළුම නිලධාරීන්ට 2013.03.01 දින සිට ක්‍රියාත්මක වන පරිදි දැනට පැයකට ගෙවනු ලබන අතිකාල මුදල සියයට 45 කින් (45%) වැඩිකර ගෙවීම.
2018.10.01	DOPL 1274	අතිකාල සමාලෝචන කමිටු අවසාන නිර්දේශයට යටත්ව අන්තර්කාලීන යෝජනාවක් ලෙස දෙපාර්තමේන්තුවේ සියළුම නිලධාරීන්ට 2018.10.01 දින සිට ක්‍රියාත්මක වන පරිදි දැනට පැයකට ගෙවනු ලබන අතිකාල මුදල සියයට 50 කින් (50%) වැඩිකර ගෙවීම.

5.3.5.3.7 දෙපාර්තමේන්තුවේ සේවකයින් ස්ථානමාරු කිරීමේ දී එක් එක් අංශ සඳහා වෙන් කර ඇති අතිකාල පැය ගණන් අනුව එම අංශ “වැඩි ජනප්‍රිය”, “ජනප්‍රිය” සහ “අඩු ජනප්‍රිය” ලෙස වෙන් කර කළමනාකරණ සහකාර සේවයේ නිලධාරීන්, රියදුරන් සහ කාර්යාල කාර්ය සහායකයින් සෑම මාස 6 කට වරක් ස්ථාන මාරු කර තිබුණි.

5.3.5.4 නැව්බඩු පරීක්ෂා කිරීමේ භාස්තු අරමුදල  
මුදල් අමාත්‍යවරයා විසින් නිකුත් කරන ලද 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනයෙහි දැක්වෙන ආකාරයට බහාලුම් සංඛ්‍යාව, තොග නැව්බඩු (වියළි/දුව) ප්‍රමාණය, වාහන සංඛ්‍යාව, යාත්‍රා සංඛ්‍යාව යන දෑ පදනම් කරගෙන කොළඹ වරාය, කොළඹ වරාය හැර වෙනත් වරායවල්, රේගු ගුවන් තොටුපල, බහාලුම් නැව්බඩු මධ්‍යස්ථාන, කැටුව නොගෙනෙන මගී ගමන් බඩු (Unaccompanied passenger Baggages ), තීරු බද්දෙන් නිදහස් භාණ්ඩ අලෙවිසැල් ආදියෙන් රේගු අධ්‍යක්ෂ ජනරාල් විසින් අය කරනු ලබන භාස්තු/ මුදල් යන මාර්ගයන් ගෙන් අරමුදලට මුදල් රැස්කර ගනු ලබයි .

5.3.5.5 රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල  
5.3.5.5.1 2013 සැප්තැම්බර් 27 දිනැති අංක 1829/39 දරන ගැසට් නිවේදනයෙහි දැක්වෙන ආකාරයට ශ්‍රී ලංකා ආයෝජන මණ්ඩලයේ තොරතුරු හා සන්නිවේදන තාක්ෂණ අංශයට “ASYCUDA” වර්ල්ඩ් භාවිතා කරමින් තාක්ෂණික සහාය සැපයීම වෙනුවෙන්

රේගු අධ්‍යක්ෂ ජනරාල් විසින් අය කරනු ලබන ගාස්තු මුදල්වලින් අරමුදලට මුදල් රැස්කර ගනු ලබයි.

5.3.5.5.2 රේගු නැව් බඩු පරීක්ෂණ ගාස්තු ගිණුමේ මුදල් පහත සඳහන් ආකාරයට පරිහරණය කළ හැකි බව 2007 ඔක්තෝබර් 26 දිනැති අංක 1520/17 දරන ගැසට් නිවේදනයෙහි දැක්වේ. රේගු නිලධාරීන් ස්වකීය කාර්යාලයෙහි හෝ සේවා නියුක්ත ස්ථානයෙහි හෝ හැර වෙනත් කිසියම් කාර්යාලයක හෝ ස්ථානයක රාජකාරියෙහි නිරත වීම වෙනුවෙන් ගාස්තු මුදල් අමාත්‍යාංශයේ ලේකම් විසින් අනුමත කරනු ලැබ ඇති පරිපාටියකට අනුව එම රේගු නිලධාරීන්ට ගෙවීමට හැකියාව ඇත. ඒ අනුව 2017 පෙබරවාරි 27 දිනැති අංක DOPL 1140 දරන දෙපාර්තමේන්තු නියෝගයෙහි (ඇමුණුම 18) දැක්වෙන පරිදි රේගු නැව් බඩු පරීක්ෂණ ගාස්තු ගිණුමේ මුදල්, නිලධාරීන් අතර බෙදා හරිනු ලබයි.

5.3.5.5.3 රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලේ මුදල්, මුදල් අමාත්‍යාංශයේ ලේකම්වරයා විසින් අනුමත කරන ලද ක්‍රියාපටිපාටියකට යටත්ව ශ්‍රී ලංකා ආයෝජන මණ්ඩලයේ හෝ වෙනත් රාජ්‍ය හෝ රාජ්‍ය නොවන ආයතනයකට සපයනු ලබන තොරතුරු හා සන්නිවේදන තාක්ෂණයට අදාළ විශේෂිත සේවාවන් වෙනුවෙන් රේගුවේ තොරතුරු හා සන්නිවේදන තාක්ෂණ අංශයේ නිලධාරීන්ට ගෙවීම් කිරීම සඳහා එම මුදල් පරිහරණය කිරීමට හැකියාව ඇත.

5.3.5.6 ඒ අනුව මෙම අරමුදල වෙනුවෙන් 2012 වර්ෂයේ සිට 2023 වර්ෂය දක්වා පිළිවෙලින් රේගු අතිකාල අරමුදලට රු.9,076,355,278 ක් නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු අරමුදලට රු.3,242,180,100 ක් හා රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලට 146,016,000 ක් වශයෙන් රු.12,464,551,378 ක් ආදායම ලෙස රැස් කර තිබුණි (ඇමුණුම 19). තවද 2012 වර්ෂයේ සිට 2022 වර්ෂය දක්වා හා 2023 වර්ෂයේ මාස 5 ක් තුළ රේගු අතිකාල අරමුදලින් රු.7,537,110,123 ක් නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු අරමුදලින් රු.1,887,564,217 ක් හා රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලට රු. 116,064,000 ක් දරා තිබුණි. මීට අමතරව රේගු අතිකාල අරමුදලින් රජයට හිමි සියයට 10 වූ රු. 957,139,081 ක මුදලද, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු අරමුදලින් රජයට හිමි සියයට 50 ක මුදල වූ රු. 1,694,665,283 ක හා රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලින් සියයට 20 වූ රු.26,457,600 ක මුදලක්ද ගෙවා තිබුණි (ඇමුණුම 20)

5.4 රේගු විමර්ශණ සඳහා පරිලෝකන (Scan) යන්ත්‍ර භාවිතා කිරීම

5.4.1 ආනයනය හා අපනයනය කරන බහාලුම්වලට අදාළව රේගු වැරදි හඳුනාගැනීම වෙනුවෙන් ඇ.ඩො.21,590,000 ක් වටිනා(රු.6,477,000,000 ) පරිලෝකන යන්ත්‍ර 4ක් (Scanners) ශ්‍රී ලංකා රජය පූර්ණ වැය බර දරමින් 2021 වර්ෂයේ දී ස්ථාපිත කර රේගුවට පවරා දී තිබුණි.

5.4.2 මෙම යන්ත්‍ර හඳුන්වා දීමට පෙර 2020 වර්ෂයේ දී රේගු සිද්ධි 2,991 ක් ලියාපදිංචි කර තිබුණු අතර යන්ත්‍ර හඳුන්වා දීමෙන් පසුව ද, 2022 වර්ෂයේ පැවති කොරෝනා වසංගත තත්ත්වය සහ ආනයන සීමා මධ්‍යයේ, 2022 වර්ෂයේදී සිද්ධි 2,101 ක් ලියාපදිංචි කර තිබුණි.

5.4.3 පරිලෝකනය සඳහා අවදානම් සහිත බහාලුම් පමණක් යොමුකරන අතර පරිලෝකන යන්ත්‍රයන් හි පහත අඩුපාඩු පැවතුණු බව හඳුනාගැනීමට හැකි වූ අතර වරායෙන් මුදාහරින බහාලුම් වලින් 1/5 ක ප්‍රමාණයක් පමණක් පරිලෝකන පරීක්ෂාව සඳහා යොමු කරන බව නිරීක්ෂණය විය.

- i. සන්නිවේදන වැඩි තොග වශයෙන් ආනයනය කරන ද්‍රව්‍යයන්හි (අල, ඒණු) පරිලෝකන රූප තද අඳුරු පැහැයකින් යුක්ත වීම නිසා සුක්ෂ්මව අසුරන ලද වෙනත් භාණ්ඩ හඳුනාගැනීම අපහසු වීම.
- ii. දියර වර්ග ඇතුළත් බහාලුම් පරිලෝකනයෙන් ඵලදායී විශ්ලේෂණයක් සිදුකිරීම අපහසු වීම.
- iii. ඉතා ඉහල සන්නිවේදන යුක්ත ටයිල්, ග්‍රැනයිට්, යකඩ යනාදී භාණ්ඩ අතර සහවා ගෙනෙන දෑ හඳුනාගැනීම අපහසු වීම.

**06. නිරීක්ෂණ**

**6.1 රේගු නිලධාරීන් ගේ ත්‍යාග අරමුදල**

6.1.1 ඉහත 5.3.2.2 සහ 5.3.3.2 ඡේදයේ දැක්වෙන පරිදි 1869 අංක 17 දරන රේගු ආඥා පනතේ 153 (2) (ආ) වගන්තිය ප්‍රකාරව මුදල් අමාත්‍යවරයා විසින් අනුමත කළ යෝජනා ක්‍රමයකට අනුව ත්‍යාග මුදල් අදාල නිලධරයන් සහ තොරතුරු සපයන්නන් අතර බෙදා දීම සිදුවිය යුතු වුවද, අමාත්‍යවරයාගේ එවැනි අනුමැතියකින් තොරව දෙපාර්තමේන්තුව තම අභිමතය පරිදි සකස් කරන ලද අභ්‍යන්තර නියෝග මත පමණක් 1988 වසරේ සිට ත්‍යාග මුදල් ගෙවා තිබුණු අතර විගණනයට ලබා ගත හැකි වූ තොරතුරු මත 2012 සිට 2023 අගෝස්තු 31 දක්වා පමණක් ඉහත වගුව අංක 07 හි පරිදි රු.24,225,600,376 ක් ගෙවා තිබුණි. මුදල් අමාත්‍යවරයාගේ අනුමැතිය ලබා ගෙන ඇති බවට ලියකියවිලි ආයතනය තුලින් මේ වන විට සොයාගැනීමට නොහැකි බව ශ්‍රී ලංකා රේගුව විසින් මෙම වාර්තාවේ කෙටුම්පතට පිළිතුරු ලෙස දන්වා තිබුණි.

6.1.2 තවද, රේගු ආඥා පනතේ 153(2) ආ වගන්තිය ප්‍රකාරව ත්‍යාග මුදල් අදාල නිලධරයන් හා තොරතුරු සපයන්නන් අතර බෙදා දීම සිදු විය යුතු වුවද, දෙපාර්තමේන්තුව විසින් පනතට අනුකූලව විමර්ශන සඳහා දායකත්වයක් නොදක්වන නිලධාරීන් සඳහා ද ත්‍යාග ලැබෙන ආකාරයෙන් ඉහත වගුව අංක 05 හි දැක්වෙන පරිදි වරින් වර සකස් කරන ලද අභ්‍යන්තර නියෝග මඟින් ප්‍රතිපාදන සලසා ගෙන තිබූ බව නිරීක්ෂණය විය.

6.1.3 ඉහත 5.1.2 ඡේදයෙහි දැක්වෙන කාර්යයන් ඉටුකිරීම සඳහා ශ්‍රී ලංකා රේගුවට කාර්ය මණ්ඩලයක් අනුයුක්තව ඇති අතර එම කාර්යය මණ්ඩලය විසින් ඉහත 5.1.6 හා 5.2.2 ඡේදයෙහි දැක්වෙන පරිදි භාණ්ඩවල වටිනාකම අඩුවෙන් දැක්වීම, නියමිත සංයෝජිත භාණ්ඩ වර්ගීකරණ අංක (HS code) වැරදි ලෙස දැක්වීම, ප්‍රකාශ නොකළ භාණ්ඩ ගෙන්වීම, ප්‍රකාශ කළ භාණ්ඩ වෙනුවට වෙනත් භාණ්ඩ ගෙන්වීම යනාදී වැරදි හඳුනා ගැනීම රේගු නිලධාරීන්ගේ සාමාන්‍ය රාජකාරියේ කාර්යයන් සහ වගකීම් වේ. ඒ අනුව එවැනි සාමාන්‍ය රාජකාරිය අනාවරණය කර ගැනීම රේගු වැරදි අනාවරණය කර ගැනීම ලෙස සලකා ඒ සඳහා කාර්ය මණ්ඩලයට ත්‍යාග හිමිකම් ලබා දී තිබුණි. එබැවින් නිලධාරීන් රාජකාරියට වාර්තා කිරීම පමණක් සිදුකල ද ඔවුන්ට වැටුප්, දිරිදීමනා හා අතිකාල ලැබෙන බවත් රේගු නිලධාරීන්ගේ රාජකාරියේ කාර්යයන් සහ වගකීම් ඉටු කිරීම වෙනුවෙන් අමතර ප්‍රතිලාභ ලැබෙන බවත් නිරීක්ෂණය විය. ඉහත වගුව අංක 09 හි දැක්වෙන පරිදි 2021/2022, 2022/2023 සහ 2023 අප්‍රේල් 01 සිට 2023 අගෝස්තු 31 දින දක්වා රු. මිලියන 10 ට වඩා ත්‍යාග ලැබූ නිලධාරීන් විසින් එම ත්‍යාග මුදල් සහ වැටුපට අමතරව දිරිදීමනා, අතිකාල දීමනා, සංචිත දීමනා සහ පැනල් ගාස්තු වශයෙන් වෙනත් ප්‍රතිලාභද ලබාගෙන තිබුණි. තවද 2021/2022 සහ 2022/2023 වර්ෂයන්හිදී පිළිවෙලින් නිලධාරීන් 02ක් සහ 07ක් රු.මිලියන 2ට වඩා වැඩියෙන් ත්‍යාග හැර එවැනි අනෙකුත් ප්‍රතිලාභ ලබාගෙන තිබුණි.

6.1.4 රේගු වැරදිවලට පාදක වන ආනයනයන් එසේ නොමැතිව නිවැරදිව සිදු වූයේ නම් ඒ මත පනවන බදු මුදල් සම්පූර්ණයෙන්ම රජයේ ආදායමට බැර වන නමුත් දණ්ඩන පනවා මුදල් අයකර ගැනීමේදී ඉන් සියයට 50ක් ත්‍යාග අරමුදලට ද, සියයට 20 ක් කළමනාකරණ හා වන්දි අරමුදලට ද බැර කර සියයට 30 පමණක් ඒකාබද්ධ අරමුදලට බැර කෙරේ. ඒ අනුව 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දක්වා වූ කාලපරිච්ඡේදයේදී පමණක් ත්‍යාග අරමුදලට රු. 24,225,00,37 ක් මාරු කරන විට ඒකාබද්ධ අරමුදලට රු. 14,535,360,226 ක් පමණක් බැර කර තිබුණි.

6.1.5 නියැදි විගණනයකට අනුව ඉහත වගුව අංක 10 හි දැක්වෙන පරිදි ආනයනකරුවන් විසින් අවස්ථා 17ක දී විවිධ රේගු වැරදි සිදුකර රු.326,020,712 ක බදු මුදලක් ගෙවීම පැහැර හැරීමට උත්සාහ දරා තිබුණු අතර, ඒ සඳහා රේගුව පැනවූ මුලු දණ්ඩන වටිනාකම 2017 වර්ෂයේ සිට 2023 වර්ෂය දක්වා රු.7,611,652,834 ක් විය. එම දණ්ඩන වටිනාකම රේගු අධ්‍යක්ෂ ජනරාල්වරයාගේ බලතල ප්‍රකාරව විමර්ශන නිලධාරියා විසින් පසුව ලිහිල්කිරීම හේතුවෙන් එය රු.481,694,078 ක් දක්වා අඩු වී තිබුණු අතර ලිහිල් කළ දණ්ඩන වටිනාකමින් රජයට බැර කළ සියයට 30 ක (30%) වටිනාකම රු.144,508,224 ක් වූ අතර පැහැර හැරීමට උත්සාහ කළ බදු මුදල වූ රු.326,020,712 ට සාපේක්ෂව එය රු.181,512,488 කින් රාජ්‍ය ආදායම අහිමි වීමක් බව නිරීක්ෂණය විය. ඒ අනුව ආනයනික භාණ්ඩ රේගුව හරහා රට තුළට පැමිණීමේදී එම භාණ්ඩ ඉහත 5.2.2 ඡේදයෙහි දැක්වෙන රේගු වැරදි මත ඉහත 5.2.1.1 ඡේදයෙහි දැක්වෙන පරිදි දණ්ඩනයන්ට යටත් කිරීමට රේගු ආඥා පනතෙන් රේගු අධ්‍යක්ෂ ජනරාල්වරයාට බලය ලැබී තිබුණි. කෙසේවුවද, මෙම අවස්ථාවේදී දණ්ඩන පනවා උපයන ලද මුදලින් රජයට උපයාගත හැකිව තිබෙන ආදායම, සාමාන්‍ය ක්‍රමවේදය තුළින් රජයට ලැබෙන බදු ආදායමටද වඩා පහල අගයක් ගැනීම තුළ රේගුව රජය වෙනුවෙන් ආදායම් ඉපයීමේ ප්‍රධානතම වගකීම දරනු ලබන ආයතනයක් වශයෙන් විවක්ෂණශීලීව කටයුතු කර නොමැති බව නිරීක්ෂණය කෙරේ.

6.1.6 මෙම වාර්තාවේ 5.2.1.2 ඡේදයේ දක්වා ඇති පරිදි දණ්ඩන පැනවීමේදී එකී කඩකිරීමේ බරපතලකම, කඩකිරීමේ ප්‍රතිඵලයක් වශයෙන් අහිමි වූ ආදායම් ප්‍රමාණය සහ කඩකිරීම සිදුකරන ලද භාණ්ඩවල අවස්ථාවෝචිත පරිදි සුලභ බව හෝ හිඟකම ආදිය රේගු අධ්‍යක්ෂ ජනරාල්වරයා සැලකිල්ලට ගත යුතු වුවද, රේගු ආඥා පනතේ 166 වගන්තියේ නොදැක්වුණු ආනයනකරුවන්ගේ මූල්‍ය දුෂ්කරතාවය දණ්ඩනය ලිහිල් කිරීමේ හේතුව ලෙස දක්වමින් දණ්ඩනය අඩු කළ අවස්ථා බහුල විය. ඒ අනුව රේගු ආඥා පනත ද නොසලකා හරිමින් පරීක්ෂා කරන ලද නියැදි වටිනාකම තුළ ඉහත 5.3.3.10.2 ඡේදයෙහි දැක්වෙන පරිදි මුල් දණ්ඩන වටිනාකමින් සියයට 6.33 ක් දක්වා දණ්ඩන ලිහිල් කර ඇති බව නිරීක්ෂණය විය.

6.1.7 ඉහත 5.3.3.11.1 ඡේදයෙහි දැක්වෙන දුම්වැටි තොගයට අදාළ අධිකරණ තීරණ හේතුවෙන් මෙම විමර්ශනය මත නිලධාරීන්ට ත්‍යාග හිමි වී නොතිබුණද මෙම විමර්ශනයට අදාළ ඉදිරි කටයුතු ත්‍යාග ලබා ගැනීමේ අරමුණින්ම දිගින් දිගටම ක්‍රියාත්මක කර නොමැත්තේ යැයි නොපැවසීමට විගණනයට නොහැකි අතර සමස්ථයක් වශයෙන් 5.3.3.11 ඡේදයන්හි දැක්වෙන



පරිදි බහාලුම් පරීක්ෂාවේ දී නොසැලකිලිමත්වීම, TIEP යෝජනා ක්‍රමය යටතේ ලියාපදිංචි වූ සමාගම් පිළිබඳ කලින් කලට විමර්ශනය නොකිරීම, ඉන්වොයිසි පත්‍ර නිසි පරිදි පරීක්ෂා නොකිරීම ආදී වශයෙන් රේගුවේම එක් නිලධාරීන් කොටසකගෙන් සිදු වූ අතපසුවීම් හෝ වෙනත්වික පැහැර හැරීම් මත වෙනත් රේගු නිලධාරීන් පිරිසකට ත්‍යාග ලබා ගැනීමට හැකියාව පැවතුණි. මෙම තත්ත්වය පිළිබඳව කළමනාකරණයේ අවධානය යොමු වී තිබූ බව අනාවරණය නොවූ අතර අපරීක්ෂාකාරීව හෝ වෙනත්වික රාජකාරිය පැහැර හැරී නිලධාරීන්ට එරෙහිව පියවර ගැනීමක් ද සිදු වී නොතිබුණි. තවද, මෙම තත්ත්වය දුස්සන්ධානයක් මත සිදු වුවාද යන්න පිළිබඳ වැඩිදුර විමර්ෂණයක් ආයතනය විසින් සිදු කර නොතිබුණි.

6.1.8 ඉහත 5.3.3.12 ඡේදයෙහි දැක්වෙන පරිදි භාණ්ඩ නිශ්කාෂණ ක්‍රියාවලියට සම්බන්ධ වන දෙපාර්තමේන්තුවේ අංශ රාශියක් සිද්ධි හේතුවෙන් ආරම්භවන රේගු විමර්ශන කටයුතු වල නිරතව තිබුණ ද, එකී විමර්ශනයන්හි ප්‍රගතිය දැනගැනීමේ ක්‍රමවේදයක් නොවූණ අතර එක් එක් අංශ තනි තනිව විමර්ශන කටයුතු සිදුකර විමර්ශන අවසාන වූ පසු ත්‍යාග ගෙවීම් සඳහා මුදල් අංශයට යොමුකර තිබුණි. විමර්ශන ගොනු පිළිබඳ තොරතුරු එක් එක් අංශවල විමධ්‍යගතව පැවතුණු අතර ඒ අනුව විමර්ශන ප්‍රගතිය පිළිබඳව කළමනාකරණ තීරණ ගැනීමට සහ කාර්යසාධන පරීක්ෂාවට ද අවශ්‍ය මධ්‍යගත තොරතුරු පද්ධතියක් දෙපාර්තමේන්තුව සතුව නොපැවතුණි. තවද විවිධ අංශවලින් රේගු විමර්ශන සිදුකළ ද, අංශ 42ක් යටතේ සිදුකරමින් පැවතුණු විමර්ශන අතුරින් 2,661 ක් වසර 05 කට වඩා ද, 4,147ක් වසර 02 සිට වසර 04 ක් දක්වා ද ප්‍රමාද වී තිබුණු අතර, විගණනයේදී එකී ප්‍රමාදයට සාධාරණ හේතු අනාවරණය නොවුණි.

6.1.9 ඉහත 5.3.3.3 ඡේදයෙහි දැක්වෙන පරිදි අභ්‍යන්තර වක්‍රලේඛ මත ත්‍යාග අරමුදලේ උප අරමුදල් වශයෙන් ආරම්භ කර තිබුණු මන්ද්‍රව්‍ය නිවාරණ අරමුදල (නාකොට්ක් අරමුදල), ඉන්ධන අරමුදල සහ විමර්ශන කටයුතු සඳහා සෘජුව දායක නොවන නමුත් සහායක සේවා සපයන අංශවල නිලධාරීන් සඳහා ගෙවීම් වෙනුවෙන් වූ සියයට 2.5 ක අරමුදල සඳහා ත්‍යාග අරමුදලෙන් මුදල් වාර්ෂිකව වෙන් කළද, වසර ගණනාවක සිට මුදල් වැය කිරීමට අවශ්‍යතාවයන් පැන නැගී නොතිබුණි. ඒ අනුව මෙම උප අරමුදල් අවශ්‍යතා හඳුනාගැනීමකින් තොරව පිහිටුවා ඇති බව විගණනයේදී නිරීක්ෂණය විය. කෙසේවුවද මෙම අරමුදල් අතරින් ඉන්ධන අරමුදල 2024 වසරේ සිට රේගු නිවාරණ කටයුතු සඳහා යොදා ගන්නා බව අධ්‍යක්ෂ ජනරාල්වරයා විසින් මා වෙත දන්වා ඇත.

6.2 කළමනාකරණ හා වන්දි අරමුදල

6.2.1 පසුගිය ආසන්න වර්ෂ 06 ට අදාළව කළමනාකරණ හා වන්දි අරමුදලින් වාර්ෂිකව වියදම් කළ මුදල අරමුදලට ලද ආදායමේ ප්‍රතිශතයක් වශයෙන් දැක්වූ විට එය සියයට 3 සිට සියයට 29 ක පරාසයක් ගෙන තිබුණි. ඒ අනුව රේගු නිලධාරීන්ගේ කළමනාකරණ සඵලතාව වර්ධනය කිරීම සඳහා නිශ්චිත නිර්ණායක හඳුනා නොගැනීම හා නිලධාරීන්ට වන්දි ගෙවීමේ දී අනාගත

අපේක්ෂිත වියදම් නිවැරදිව සැලසුම් කිරීමකින් තොරව මුදල් වෙන් කිරීම නිසා අරමුදල වාර්ෂිකව අඛණ්ඩව වර්ධනය වීමේ ප්‍රවණතාවයක් ඇති බව ඉහත වගුව අංක 11 ට අනුව නිරීක්ෂණය විය.

6.2.2 2017 වර්ෂයේ සිට 2022 වර්ෂය දක්වා වර්ෂ 6 ක කාලපරිච්ඡේදයක දී පශ්චාත් උපාධි පාඨමාලා සඳහා කළමනාකරණ හා වන්දි අරමුදලෙන් වැය කළ මුදල වගුව අංක 14 හි පරිදි රු. 127,466,286 ක් වූ අතර 2022 දෙසැම්බර් 31 දින වන විට පාඨමාලා හැදෑරූ නිලධාරීන් 323 ක් වුවද, ඉන් නිලධාරීන් 149 ක් පමණක් පාඨමාලා අවසන් කර සහතික පත්‍ර ඉදිරිපත් කර තිබුණි. ඉතිරි නිලධාරීන් එම පාඨමාලාව සාර්ථකව අවසන් කළාද, අත්හැරියේද යන්න පිළිබඳ තොරතුරු දෙපාර්තමේන්තුව සතුව නොපැවතුණු අතර පසු විපරම් කිරීමේ ක්‍රමවේදයක් ද නොතිබුණි.

6.3 අතිකාල, නැව්බඩු සහ තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදල

6.3.1 ඉහත 5.3.5.3.3 ඡේදයෙහි දැක්වෙන චක්‍රලේඛය පරිදි සියළුම රාජ්‍ය සේවකයන් සිය පැමිණීම හා පිටවීම සටහන් කිරීම වෙනුවෙන් ඇඟිලි සලකුණු යන්ත්‍රය භාවිත කළ යුතු වුව ද එම චක්‍ර ලේඛයේ විධිවිධාන කඩකරමින් ශ්‍රී ලංකා රේගුව විසින් 18 වැනි පොදු ආකෘති පත්‍රයට අනුව පැමිණීමේ ලේඛනයක් භාවිතා කර තිබුණි. කෙසේවුවද, පැමිණීමේ ලේඛනයේ පැමිණීම/පිටවීම වෙන් වෙන් තීරු දෙකක සටහන් කර තබා නොපැමිණි නිලධාරීන්ට පසුව අත්සන් කිරීමට නොහැකි සේ පාලනයන් නොයෙදීම, පැමිණීමේ ලේඛනයේ පේලි අතර ඉඩ තබා අත්සන් කිරීම සහ නියැදි විගණනයේදී රේගුවේ විවිධ අංශ වසා දමා යතුරු බාර දී තිබියදී අතිකාල ලේඛනයේ පැමිණීම පිටවීම සටහන් කර තිබීම ආදී හේතු මත අතිකාල ගෙවීම “රේගුවේ නිලධාරීන් සඳහා වන සාමාන්‍ය රාජකාරී වේලාවලින් පිටස්තර වේලාවන්හි දී හෝ රාජකාරී සඳහා රේගුව වසා ඇති දිනවල හෝ එම නිලධාරීන් ඉටුකරන සේවා සඳහා” සිදුවූයේ ද යන්න විගණනයේදී තහවුරු නොවුණි. ඒ අනුව ඉහත 5.3.5.3.4 ඡේදයෙහි දැක්වෙන පරිදි අසාමාන්‍ය ලෙස අතිකාල දීමනා ලබා ගැනීමට කටයුතු කර තිබුණු බව නිරීක්ෂණය විය.

6.3.2 ඉහත 5.3.5.3.2 ඡේදයෙහි දැක්වෙන පරිදි දෙපාර්තමේන්තු නියෝග අංක 855 මගින් 2004 වර්ෂයේ දී අනුමත කරන ලද පැයක අතිකාල රේචය සියයට 45 න් වැඩිකිරීමටත්, 2018 වර්ෂයේ දී දෙපාර්තමේන්තු නියෝග අංක 1274 මගින් එවකට ගෙවූ පැයක අතිකාල රේචය සියයට 50න් වැඩිකිරීමටත් අතිකාල කමිටුවේ අවසාන නිර්දේශයට යටත්ව අධ්‍යක්ෂ ජනරාල් විසින් අනුමත කර තිබුණ ද, මෙම නියෝගයන් දෙක සඳහා අතිකාල කමිටුවේ අවසාන නිර්දේශයන් ලද බවට හෝ මුදල් අමාත්‍යාංශයේ අනුමැතිය ලද බවට විගණනයට තහවුරු නොවුණි.

6.3.3 රාජකාරීමය අවශ්‍යතාවයන් හෝ කාර්යක්ෂමතාවයන් ඉක්මවා යාමට අමතර ප්‍රතිලාභ ලැබීම තහවුරු වන පරිදි ස්ථාන මාරු කිරීම් සිදුනොකර ඉහත 5.3.5.3.7 ඡේදයෙහි දැක්වෙන පරිදි

ලැබෙන අතිකාල පැය ගණන පාදක කරගෙන සෑම මාස 6 ට වරක් රියදුරන්, කළමනාකරණ සහකාර සේවයේ නිලධාරීන් සහ කාර්යාල කාර්ය සහායකයින් ස්ථාන මාරු කිරීම තුළින් (විශේෂයෙන් කළමනාකරණ සහකාර සේවයේ නිලධාරීන්) අදාළ විෂයයේ විශේෂ ප්‍රාගුණ්‍යයක් (Job Specialization) ලබාගැනීමට අවස්ථාව ලබානොදී කාර්යසාධනය වැඩිකර ගැනීමේ අවස්ථාව අහිමි කර තිබුණි. තවද, එකී සේවයේ නිලධාරීන්ම අභ්‍යන්තර විගණන අංශයට අනුයුක්ත කර තිබුණු අතර, ඔවුන්ද සෑම මාස 6 කට වරක් ස්ථාන මාරු වීම නිසා ඵලදායී හා ස්වාධීන විගණන කටයුතුවලට එය බාධාවක් වී තිබුණි.

6.3.4 රේගු නිලධාරීන් අනුයුක්ත කර ඇති අතිකාල ආදායම් රැස් කරන මධ්‍යස්ථාන සඳහා අතිකාල ආදායම් ඇස්තමේන්තු සකස් කිරීමේ දී, ඇස්තමේන්තුගත අතිකාල පැය හා අනුයුක්ත කරනු ලබන නිලධාරීන් සංඛ්‍යාව සම්බන්ධයෙන් ශ්‍රී ලංකා රේගුව විසින් අදාළ ආයතනයන් සමඟ විධිමත් පරිදි ගිවිසුම් වලට එළඹ කටයුතු කළයුතු වුවත්, එලෙස කටයුතු කර නොමැති බව ලිඛිතව තහවුරු විය. දෙපාර්තමේන්තුව අතිකාල ආදායම් හඳුනා ගැනීමේ දී ආදායම් රැස් කරන මධ්‍යස්ථාන සඳහා ආදායම් වෙන් වෙන්ව හඳුනා ගැනීම සිදු කර තිබුණ ද, අතිකාල වියදම වෙන් වෙන්ව හඳුනා ගැනීමට කටයුතු කර නොතිබුණි. ඒ අනුව, අතිකාල සේවා සපයන මධ්‍යස්ථාන සඳහා අතිකාල ගෙවීම් හඳුනා ගැනීමට ක්‍රමවේදයක් දෙපාර්තමේන්තුව සතුව නොපැවතීම, රැස් කරන අතිකාල ආදායම ඉක්මවා අතිකාල ගෙවීම් වැඩිවීමට හේතු වී තිබුණි.

6.3.5 සාමාන්‍ය රාජකාරී වෙලාවෙන් පරිබාහිරව සේවයේ යෙදුනාද, නැද්ද යන්න නොසලකා ඉහත 5.3.5.6 ඡේදයෙහි පරිදි රේගු අතිකාල අරමුදලින් සියයට 90 ක් නිලධාරීන් ට ගෙවා තිබුණු අතර සියයට 10ක් වැනි ඉතා සුළු ප්‍රමාණයක් පමණක් රාජ්‍ය ආදායමට බැර කර තිබුණි. 2021 සහ 2022 වර්ෂවල අතිකාල අරමුදලින් නිලධාරීන්ට ගෙවූ වටිනාකම පිළිවෙලින් රු.948,323,405 ක් සහ රු.938,872,620 ක් වූ අතර රජයට බැර කළ ආදායම පිළිවෙලින් රු. 85,739,457 ක් සහ රු. 83,667,789 ක් පමණක් විය.

6.3.6 2019 වර්ෂයේ සිට අතිකාල අරමුදලේ ආදායම ඉක්ම වූ වියදමක් දක්නට ලැබුණු අතර එම උණුකාවය වාර්ෂිකව ක්‍රමයෙන් වර්ධනය වී තිබුණි. රැස්කරන ලද අතිකාල ආදායමට වඩා ගෙවීම් සිදුකිරීම මෙයට හේතු වී තිබුණු නමුත් එයට ප්‍රමාණවත් හේතු සොයා බැලීමක් කළමනාකරණය විසින් සිදුකර නොතිබුණි. අතිකාල ලබාගැනීම සඳහා රාජකාරී වෙලාවෙන් පරිබාහිරව සිදුකරන කාර්යයන් වශයෙන් ජල කරාම සහ වායු සමීකරණ යන්ත්‍ර නිසි පරිදි වසා දමා ඇත්දැයි බැලීම, ශාඛාවන් ක්‍රමවත්ව පිරිසිදු කර ඇත්දැයි බැලීම ආදී වශයෙන් විගණනයේදී පිළිගත නොහැකි කරුණු ද ලිඛිතව ඉදිරිපත් කර තිබුණි.

6.3.7 ඉහත 5.3.2.4 ඡේදයෙහි දැක්වෙන අංක 1520/17 හා 2007 ඔක්තෝබර් 26 දිනැති ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අතිවිශේෂ ගැසට් පත්‍රය අනුව රේගු නැව් බඩු පරීක්ෂණ ගාස්තු ගිණුමෙන් ගෙවීම් කිරීම සඳහා මුදල් අමාත්‍යාංශයේ ලේකම් විසින් අනුමත කරනු ලැබ ඇති

පරිපාටියකට අනුව රේගු නිලධාරීන් සඳහා ගෙවීම් සිදු කළ යුතු වුව ද, එවැනි කාර්ය පරිපාටියක් අනුමත කරගෙන නොතිබුණි.

6.3.8 ඉහත 5.3.5.5.2 ඡේදයෙහි දැක්වෙන දෙපාර්තමේන්තු නියෝග 1140 අනුව නැව් බඩු පරීක්ෂණ ගාස්තු ලැබීමට හිමිකම් පෑම සඳහා සතියේ දින වල පෙ.ව. 06.00 ට පෙර සහ සති අන්තයන්හිදී සහ රජයේ නිවාඩු දින වලදී පෙ.ව. 09.00 ට පෙර සේවයට වාර්තා කළ යුතු බවත්, එසේ නොමැති අවස්ථා වල පැනල් ගාස්තු සඳහා හිමිකමක් නොමැති බවත් සඳහන් වුවද, ශ්‍රී ලංකා රේගුවෙහි කාර්යය මණ්ඩලය පැමිණීම/ පිටවීම පවත්නා චක්‍රලේඛ වලට අනුව තහවුරු කර ගැනීමකින් තොරව ඉහත 5.3.5.6 ඡේදය ප්‍රකාරව 2012 වර්ෂයේ සිට 2023 අගෝස්තු දක්වා රු. 3,242,180,100 පැනල් ගාස්තු ලෙස ගෙවා ඇති බව විගණනයට නිරීක්ෂණය විය.

6.4 ඉහත 5.4.1 ඡේදයෙහි සඳහන් පරිදි 2021 වර්ෂයේ දී රජය විසින් සූර්ණ වැය බර දරමින් ඇ.ඩො.21,590,000 ක් ( රු. 6,477,000,000) වටිනා පරිලෝකන පද්ධතියක් බහාලුම් පරීක්ෂාව සඳහා රේගුවේ සවිකර තිබුණද, එකී පද්ධතියෙන් හැකියාව ලැබී තිබුණේ දිනකට වරායෙන් මුදා හරින බහාලුම්වලින් 1/5 ක් පමණ වූ අඩු ප්‍රමාණයක් පරීක්ෂා කිරීමට පමණි. සනත්වයෙන් වැඩි තොග වශයෙන් ආනයනය කරන භාණ්ඩයන්හි පරිලෝකන රූප තද අඳුරු පැහැයකින් යුක්ත වීම, දියර වර්ග ඇතුළත් බහාලුම් පරිලෝකනයෙන් එලදායී විශ්ලේෂණයක් සිදුකිරීම අපහසු වීම සහ ඉතා ඉහල සනත්වයෙන් යුක්ත ටයිල්, ග්‍රැනයිට්, යකඩ යනාදී භාණ්ඩ අතර සභවා ගෙනෙන දෑ හඳුනාගැනීම අපහසු වීම ආදී දුර්වලතා මෙම පරිලෝකන පද්ධතියේ විය. කෙසේවුවද, 2021 සහ 2022 වර්ෂවලදී ත්‍යාග අරමුදලට මාරු කරන ලද මුලු ත්‍යාග මුදලට සමාන රුපියල් වටිනාකමක් එනම් රු. 6,477,000,000 ක මුදලක් මෙම පද්ධතිය සඳහා වැය කර තිබුණ ද ප්‍රමාණවත් බහාලුම් සංඛ්‍යාවක් පරිලෝකනයට යොමු කිරීම රේගු වැරදි නොකිරීම සඳහා ආනයනකරුවන් අතර පෙළඹවීමක් ඇති කිරීමට හේතු විය හැකි නමුත් පද්ධතියේ අඩු කාර්යක්ෂමතාවය එකී හැකියාව අඩු කර තිබුණි. මෙම පරිලෝකන පද්ධතිය හා කෘතීම බුද්ධිය සම්බන්ධ පද්ධතීන් සම්බන්ධ කිරීමේ (Artificial Intelligence Systems) හැකියාව පිළිබඳව ඉදිරියේදී කටයුතු කිරීමට නියමිත බවට මා වෙත අධ්‍යක්ෂ ජනරාල්වරයා විසින් වාර්තා කර තිබුණි.

**07. නිර්දේශය**

**7.1 අරමුදල් සම්බන්ධයෙන් පවත්නා තෛතික විධිවිධාන**

i. වර්ෂ 150ක් පමණ පැරණි 1869 අංක 17 දරන රේගු අඥා පනතෙහි මෙම අරමුදල් සම්බන්ධයෙන් පවත්නා ඇතැම් විධිවිධාන /දණ්ඩන වර්තමානය හා නොගැලපෙන බැවින් එය ප්‍රමාණවත් විශ්ලේෂනයකින් අනතුරුව වර්තමානයට ගැලපෙන පරිදි හා රජයට වඩාත් ආර්ථික වාසි ලැබෙන පරිදි සංශෝධනය කිරීමට කඩිනම් පියවර ගැනීම.

**(යොමුව 6.1.5 )**

ii. මුදල් අමාත්‍යවරයා විසින් අනුමත කළ යෝජනා ක්‍රමයකට අනුව ත්‍යාග මුදල් අදාළ නිලධරයන් සහ තොරතුරු සපයන්නන් අතර බෙදා දීම සිදුවිය යුතු වුවද, අමාත්‍යවරයාගේ එවැනි අනුමැතියකින් තොරව දෙපාර්තමේන්තුව තම අභිමතය පරිදි සකස් කරන ලද අභ්‍යන්තර නියෝග මත පමණක් 1988 වසරේ සිට ත්‍යාග මුදල් ගෙවා තිබීම හේතුවෙන් පනතෙහි පවත්නා විධිවිධාන ද උල්ලංඝනය වී ඇති බැවින් එම දෙපාර්තමේන්තු නියෝග නැවත සමාලෝචනය කර පනතෙහි විධිවිධාන වලට අනුකූල වන පරිදි අමාත්‍යවරයාගේ එකඟතාවකින් යුතුව පමණක් දෙපාර්තමේන්තු නියෝග සංශෝධනය කිරීම.

**(යොමුව 6.1.1, 6.1.2 )**

**7.2 රේගු නිලධාරීන්ගේ කාර්යභාරය සහ වගකීම.**

රේගු නිලධාරියකු තම නිත්‍ය රාජකාරිය ලෙස ඉටුකළ යුතු කාර්යයන් සඳහා නියමිත පාරිශ්‍රමිකයන්ට අමතරව දිරි දීමනා, අතිකාල දීමනා ආදිය ද නිශ්චිතවම ලැබෙන තත්ත්වයක් තුළ රේගු නිලධාරීන් විසින් සාමාන්‍යයෙන් ඉටුකළ යුතු වැඩ කාර්යයන් හා වගකීම් සඳහාම ත්‍යාග මුදල් ලබා දීමේ දී ඒ සඳහා සුදුසුකම් ලැබිය යුතු රාජකාරීන් හා අවස්ථාවන් මොනවාද යන්න සේවක ප්‍රතිලාභ වර්ධනය කිරීමේ චේතනාවෙන් බැහැරව නිසි අධ්‍යනයකින් පසුව හඳුනා ගැනීමට කටයුතු කිරීම.

**(යොමුව 6.1.3 )**

**7.3 රජයට ලැබෙන ආදායම ඉහළ නැංවීම**

රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදල, අතිකාල අරමුදල, නැව් බඩු පරීක්ෂා කිරීමේ ගාස්තු ගිණුම හා රේගු තොරතුරු තාක්ෂණ හා සන්නිවේදන අරමුදලින් පිළිවෙලින් සියයට 30 ක්, සියයට 10ක්, සියයට 50 ක් හා සියයට 20 ක් පමණක් ඒකාබද්ධ අරමුදලට බැරවන හෙයින් එම ප්‍රතිශතයන් වැඩිකර රාජ්‍ය ආදායම වැඩි කිරීම සඳහා අරමුදල් පරිපාලනය හා මෙහෙයවීමට අදාළ නිර්ණායක /කොන්දේසි සංශෝධනය කිරීම

**(යොමුව 6.1.4 , 6.1.5 )**

7.4 අභ්‍යන්තර පාලන පද්ධතිය ශක්තිමත් කිරීම

i. පනවන ලද දණ්ඩන ලිහිල් කිරීමේදී පනත මගින් ලබා දී ඇති ප්‍රතිපාදන අභිබවා වරද සිදුකළ පාර්ශවයේ අවශ්‍යතාව පරිදි වෙනත් පරිභාහිර පෞද්ගලික හේතු දක්වමින් විශාල ප්‍රතිශතයකින් දණ්ඩන ලිහිල් කිරීම පාලනය කර පනත මගින් ලබා දී ඇති නිශ්චිත ප්‍රතිපාදන මත පමණක් දණ්ඩන ලිහිල් කිරීම හේතුවෙන් රජයට ලැබිය යුතුව තිබූ අවම බදු මුදලද අය නොවන අවස්ථා පවතින අතර එවැනි තත්ත්වයන් මගහරවා කටයුතු කිරීම තුළින් රජයට ඉහල ආදායමක් උපයා ගැනීමට කටයුතු කිරීම.

(යොමුව 6.1.5, 6.1.6 )

ii. TIEP ක්‍රමය යටතේ ලියාපදිංචි වූ සමාගම් පිළිබඳව කලින් කල විමර්ශනය කිරීම සඳහා ක්‍රමවත් වැඩ පිළිවෙලක් සකස් කිරීමත්, ත්‍යාග ලබා ගැනීමේ අභිලාෂයෙන් සිතාමතා රාජකාරිය පැහැර හැරීමට උත්සාහ දරයි ද හෝ අපරික්ෂාකාරීව හෝ වේතනාන්විතව රාජකාරිය පැහැර හැර තිබේ ද යන්න පරීක්ෂා කිරීමට විධිමත් ක්‍රමවේදයක් හඳුන්වාදීම සහ එවැනි කටයුතු සිදු වී ඇත්නම් අදාල නිලධාරීන්ට එරෙහිව විනය පියවර ගැනීම.

(යොමුව 6.1.7 )

iii. භාණ්ඩ නිශ්කාෂන ක්‍රියාවලියට සම්බන්ධ වන දෙපාර්තමේන්තුවේ විවිධ අංශ රාශියක් පැවතීම හේතුවෙන්, විමර්ශන කටයුතුවල ප්‍රගතිය පරීක්ෂා කිරීමට අපහසු බැවින් අදාල විමර්ශන කටයුතුවල ප්‍රගතිය පරීක්ෂා කළ හැකිවන පරිදි මධ්‍යගත වූ පද්ධතියකට සියලු විමර්ශන තොරතුරු ඇතුළත් කිරීමට අවශ්‍ය පියවර ගැනීමත්, අදාල විමර්ෂණ කටයුතු සාධාරණ කාලසීමාවක් තුළ කඩිනමින් අවසන් කිරීමටත් විධිවිධාන යෙදීම.

(යොමුව 6.1.8 )

iv. පරිලෝකන පද්ධතිය මගින් පරීක්ෂා කිරීමේ දී ප්‍රමාණවත් බහළුම් ප්‍රතිශතයක් ආවරණය නොවීම සහ පරීක්ෂාවට ලක්වන බහළුම් වුවද යන්ත්‍රයේ ගුණාත්මකභාවයේ පවතින තාක්ෂණික සීමාවන් මත හෝ බහළුම් තැන්පත් භාණ්ඩ වල ස්වභාවය අනුව ප්‍රමාණවත් අණාවරනයන් සිදු නොවීම හේතුවෙන් ආනයන/අපනයන කරුවන් රේගු වැරදි වලින් වැලකීමට ඇති පෙළඹීම අඩුවිය හැකි හෙයින් එම පරීක්ෂණ ක්‍රියාවලිය තවදුරටත් ගුණාත්මකව හා ප්‍රමාණානුකූලව ප්‍රබල කිරීම පිළිබඳව කඩිනම් අවධානය යොමු කිරීම

(යොමුව 6.4 )

v ශ්‍රී ලංකා රේගුවේ කාර්යය මණ්ඩලය නිශ්චිත කාලයකට වරක් සේවා ස්ථාන /කාර්යයභාර අතර අනුයුක්ත කිරීම සිදුකරනු ලැබුවද එය අභ්‍යන්තර පාලන උපක්‍රමයක් ලෙස හෝ කාර්යක්ෂමතාවය වර්ධනය අපේක්ෂාවෙන් නොව සියළු දෙනාට අමතර ප්‍රතිලාභ අවස්ථා තහවුරු කිරීමක් ලෙස සිදුකරන්නක් බව නිරීක්ෂණය වූයෙන් එම ක්‍රමවේදය පිළිබඳව නැවත සමාලෝචනය කර අභ්‍යන්තර පාලනය, අභ්‍යන්තර විගණනය සහ ආයතනික කාර්යයක්ෂමතාවය වර්ධනය කිරීමේ ක්‍රමවේදයට පිවිසීම.

(යොමුව 6.3.3)

7.5 උප අරමුදල් හා කළමනාකරණ හා වන්දි අරමුදල් පවත්වාගෙන යාම

උප අරමුදල් සඳහා අඛණ්ඩව මුදල් වෙන් කර තිබුණද මෙම අරමුදල් පවත්වාගෙන යාමේ අත්‍යාවශ්‍යතාවයක් නොමැති බව හඳුනාගත හැකි බැවින් මෙම අරමුදල් අහෝසිකර එම මුදල් ද රාජ්‍ය ආදායමට බැර කිරීමට කටයුතු කිරීම හා වන්දි ගෙවීමක් වැනි අවශ්‍යතාවයන් ඇතිවන විටද ඒ සඳහා සාමාන්‍ය ක්‍රමවේද යටතේ මහාභාණ්ඩාගාරයෙන් අරමුදල් ලබා ගැනීම .

(යොමුව 6.1.9 , 6.2.1 )

7.6 අතිකාල දීමනා සම්බන්ධයෙන් විධිවිධාන යෙදීම

රජයේ දෙපාර්තමේන්තුවක් වන ශ්‍රී ලංකා රේගුවේ කාර්යමණ්ඩලය ඉතා ඉහල මට්ටමින් අතිකාල ඉපයුවද එවැනි ගෙවීමක් කිරීමේ දී අනිවාර්යයෙන් පදනම් විය යුතු සේවා පැය ගණන,දිනය සහ දිවා රාත්‍රී කාලය ආදිය ගණනය කල හැකි වන පරිදි කාර්යය මණ්ඩලයෙහි පැමිණීම, පිටවීම විශ්වාසනීය ක්‍රමයකට සඳහන් නොවීම හේතුවෙන් එම අතිකාල ගෙවීමේ නිරවද්‍යතාවය විගණනයේ දී තහවුරු කරගත නොහැකි හෙයින් 2017 අප්‍රේල් 19 දිනැති අංක 3/2017 දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය ප්‍රකාරව කාර්යය මණ්ඩලයෙහි පැමිණීම, පිටවීම සටහන් කිරීම විධිමත් කර අතිකාල ගෙවීමේ ක්‍රමවේදයක් සකස් කිරීමට පියවර ගැනීම.

(යොමුව 6.3.1, 6.3.4, 6.3.5, 6.3.6)



ඩබ්ලිව්.පී.සී. වික්‍රමරත්න

විගණකාධිපති

2024 අප්‍රේල් 09 දින





## இலங்கை சுங்கத்தில் காணப்படுகின்ற பல்வேறு நிதியங்களை முகாமைத்துவம் செய்தல்/நிருவகித்தல் சம்பந்தமான விசேட கணக்காய்வு அறிக்கை.

### நிறைவேற்றுப் பொழிப்பு

அரசாங்க செலவுகளுக்காக போதியளவு வருமானங்கள் வழங்குவதனை உறுதிப்படுத்தியும் சமூக பொருளாதாரம், சுற்றாடல் மற்றும் கலாச்சார விடயங்கள் தொடர்பாக கவனம் செலுத்துதல் மற்றும் பொதுமக்களின் சமூக பாதுகாப்பினை உறுதிப்படுத்தும் வகையில் நடவடிக்கை எடுத்தும் இறக்குமதிகளையும் ஏற்றுமதிகளையும் விடுவிக்கும் நடைமுறைகளை வினைத்திறனாக நிறைவேற்றும் பொறுப்பு இலங்கை சுங்கத்திற்கு ஒப்படைக்கப்பட்டுள்ளதுடன் இலங்கையில் சர்வதேச வியாபாரம் தொடர்பாக விதிக்கப்படுகின்ற அனைத்து வரிவகைகளையும் சேகரித்தல் இலங்கை சுங்கத்திற்கு ஒப்படைக்கப்பட்டுள்ளது. அதற்கிணங்க ஒட்டுமொத்த வரி வருமானத்தில் வருடாந்தம் சராசரியாக 37 சதவீதம் அளவான வருமானம் சேகரிக்கப்படுகின்றது.

மேலும் இலங்கை சுங்கத்தின் செலவுகளுக்காக வருடாந்த மதிப்பீட்டின் மூலம் நிதி ஒதுக்கீடு செய்யப்படுவதுடன் இதற்கு மேலதிகமாக இலங்கை சுங்கத்தின் சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம் (வெகுமதி நிதியம்), இலங்கை சுங்கத்தின் சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம் (முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம்) மற்றும் இலங்கை சுங்க உத்தியோகத்தர்களின் மேலதிக நேர வேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் சுங்க தகவல் தொழில்நுட்ப மற்றும் தொடர்பாடல் நிதியம் (மேலதிக நேரவேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் தகவல் தொடர்பாடல் நிதியம்) என்ற பெயர்களில் பிரதானமாக மூன்று (03) நிதியங்கள் பேணப்படுகின்றன. மேலும் மேலே குறிப்பிட்ட வெகுமதி நிதியங்களின் கீழ் போதைப் பொருட்களைத் தடுத்தல் நிதியம், எரிபொருள் நிதியம், 2.5 சதவீத நிதியம் மற்றும் ஏனைய பிரிவுகளுக்கான நிதியம் என்பனவாக 04 உப நிதியங்களும் பேணப்படுகின்றன.

சட்டரீதியான இறக்குமதி நடவடிக்கைகளின் அடிப்படையில் இலங்கை சுங்கத்தினால் அறவிடப்படுகின்ற சுங்க வரி வருமானங்கள் அதேசமயத்தில் அரசாங்க வருமானத்திற்கு உள்ளடக்கப்படுகின்றன. எவ்வாறாயினும் இறக்குமதி செயற்பாடுகள் தொடர்பாக இடம்பெற்ற சுங்க குற்றம் வெளிப்படுத்தப்படுகின்ற சந்தர்ப்பத்திலேயே அதன் மீது அறவிடப்படுகின்ற தண்டப் பண வருமானத்தில் மேற்கூறிய வருமானங்களை சேகரிப்பதற்கு செலவாகின்ற கிரயத்தினை கழித்து மிகுதியான தேறிய வருமானத்தில் 50 சதவீதம் மாத்திரம் திறைசேரி பிரதிச் செயலாளரின் கணக்கிற்கு செலவு வைக்கப்படுகின்றது. மிகுதியான 50 சதவீதம் மேலேயுள்ள பந்தியில் குறிப்பிட்ட பிரதான மூன்று நிதியங்களில் ஒன்றான வெகுமதி நிதியத்திற்கு செலவு வைத்து உத்தியோகத்தர்களுக்கிடையே பகிர்ந்தளிக்கப்படுகின்றன. மீண்டும் திறைசேரி பிரதிச் செயலாளரின் கணக்கிற்கு செலவு வைத்த 50 சதவீத்தின் 60 சதவீதம் மாத்திரம் திரண்ட நிதியத்திற்குச் செலவு வைக்கப்பட்டு மிகுதியான 40 சதவீதம் சுங்க முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திற்கு செலவு வைத்து அந்த 40 சதவீதமும் சுங்க உத்தியோகத்தர்களின் நலனுக்கு ஈடுபடுத்துவதனை குறிக்கோளாக கொண்டிருந்தது. அதற்கிணங்க வெளிப்படுத்தப்படுகின்ற சுங்க குற்றங்கள் தொடர்பாக சேகரிக்கப்படுகின்ற வருமானத்தில் அதற்காக செலவு செய்யப்பட்ட கிரயத்தினைக் கழித்து மிகுதியான தேறிய வருமானத்தில் 30 சதவீதம் மாத்திரம் (50 சதவீத்தில் 60 சதவீதம்) நேரடியாக திரண்ட நிதியத்திற்குச் செலவு வைக்கப்படுவதுடன் அப்பணம்

மேற்கூறிய இறக்குமதியின் அடிப்படையில் திரண்ட நிதியத்திற்குச் செலவு வைக்கப்படுவதுடன் அப்பணம் மேற்கூறிய இறக்குமதியின் அடிப்படையில் அறவிட வேண்டி இருந்த சரியான சுங்க வருமானத்தினை விடவும் குறைவடைகின்ற சந்தர்ப்பங்களும் அவதானிக்கப்பட்டன. இந்த 30 சதவீத அளவாக 2012 இலிருந்து 2023 ஆகஸ்ட் மாதம் வரையான காலத்தில் திரண்ட நிதியத்திற்கு செலவு வைத்த அளவு ரூபா 14,535,360,226 மாத்திரமாகும்.

1869 இன் 17 ஆம் இலக்க சுங்க கட்டளைச் சட்டத்தின் 153(2)(ஆ) பிரிவின் பிரகாரம் நிதி அமைச்சரினால் அங்கீகரித்த திட்டத்திற்கு இணங்க வெகுமதி நிதியானது உரிய உத்தியோகத்தர்களுக்கும் தகவல்களை வழங்குபவர்களுக்குமிடையே பகிர்நளித்தல் இடம்பெறவேண்டியிருந்த போதிலும் நிதி அமைச்சரின் அவ்வாறான அங்கீகாரமின்றி திணைக்களம் தமது தற்றுணிபின் பேரில் தயாரித்த உள்ளக பணிப்புரையின் அடிப்படையில் மாத்திரம் 1988 ஆம் ஆண்டிலிருந்து வெகுமதிப் பணம் செலுத்தப்பட்டிருந்தது. கணக்காய்விற்குப் பெற்றுக்கொள்ளக்கூடியதாகவிருந்த தகவல்களின் அடிப்படையில் 2012 இலிருந்து 2023 ஆகஸ்ட் 31 வரையான காலத்தின் போது மாத்திரம் அவ்வாறு தமது தற்றுணிபின் பேரில் செலுத்தப்பட்ட பணம் ரூபா 24,225,600,376 ஆகும். மேலும் புலனாய்விற்கு பங்களிப்பினை வழங்குகின்ற நபராக அதிகாரச் சட்டத்தின் பிரகாரம் தொடர்புபடுத்த முடியாத உத்தியோகத்தர்களுக்காகவும் வெகுமதிகள் கிடைக்கும் வகையில் உள்ளக பணிப்புரைகளைத் தயாரித்து வெகுமதிகள் வழங்கப்பட்டிருந்ததுடன் வழக்கமான கடமைநீதியான வெளிப்படுத்தல்களையும் சுங்க குற்றங்களை வெளிப்படுத்துதல்களாகக் கருதி அதற்காக ஆளணியினருக்கு வெகுமதிகள் பெறுவதற்கான தகமைகள் வழங்கப்பட்டிருந்தது. எனவே உத்தியோகத்தர்கள் கடமைகளுக்கு சமூகமளித்தல் மாத்திரம் இடம்பெற்றிருந்தும் அவர்களுக்கு சம்பளம், ஊக்குவிப்புப் படிகள், மற்றும் லேதிகநேர வேலைப் படிகள் கிடைக்கின்றன எனவும் சுங்க உத்தியோகத்தர்களின் வழக்கமான கடமை செயற்பாடுகளையும் பொறுப்புக்களையும் நிறைவேற்றுவதற்காக மேலதிக பிரதிபலன்கள் கிடைக்கின்றன எனவும் அவதானிக்கப்பட்டது.

2017 ஆம் ஆண்டிலிருந்து 2023 ஆம் ஆண்டு வரை சுங்கம் 17 சந்தர்ப்பங்களின் போது மாத்திரம் அடிப்படையாக விதித்த முழு தண்டப் பணத்தின் பெறுமதி ரூபா 7,611,652,834 ஆக இருந்ததுடன் அந்த தண்டப் பணத்தின் பெறுமதியானது சுங்க பணிப்பாளர் நாயகத்தின் அதிகாரத்தின் பிரகாரம் புலனாய்வு உத்தியோகத்தர்களினால் பின்னர் தள்ளுபடி செய்ததனால் அதன் போது ரூபா 481,694,078 வரை குறைவடைந்திருந்ததுடன் தள்ளுபடி செய்த தண்டப் பணத்தின் பெறுமதியில் அரசாங்கத்திற்கு செலவு வைத்த 30 சதவீத (30%) பெறுமதி ரூபா 144,508,224 ஆக இருந்ததுடன் தவிர்த்துக் கொள்வதற்கு முயற்சி செய்த வரிப் பணமான ரூபா 326,020,712 உடன் ஒப்பிடுகையில் அதன் போது ரூபா 181,512,488 ஆல் அரசாங்க வருமானம் இழக்கப்பட்டிருந்தது என்பது அவதானிக்கப்பட்டது. 2017 ஏப்ரல் 19 ஆந் திகதிய 3/2017 ஆம் இலக்க அரசாங்க நிருவாக சுற்றறிக்கையின் பிரகாரம் அனைத்து அரசாங்க ஊழியர்களும் தமது வருகை மற்றும் வெளிச்செல்லலினைப் பதிவுசெய்வதற்காக விரல் அடையாளமிடும் இயந்திரங்களைப் பயன்படுத்த வேண்டிய போதிலும் அச்சுற்றறிக்கையின் ஏற்பாடுகளை மீறி இலங்கை சுங்கத்தினால் 18 ஆவது பொது படிவத்திற்கு இணங்க வருகைப் பதிவேடு மாத்திரம் பயன்படுத்தப்பட்டிருந்தது. மேலும் வழக்கமான கடமை நேரங்களுக்கு பறம்பாக சேவையில் ஈடுபட்டிருந்தார்களா இல்லையா என்பதனை கவனத்தில் கொள்ளாது சுங்க மேலதிக நேரவேலை நிதியத்தில் 90 சதவீதம் உத்தியோகத்தர்களுக்குச் செலுத்தப்பட்டிருந்ததுடன் 10 சதவீதம் ஆன மிகவும் சிறு அளவானவை மாத்திரம் அரசாங்க வருமானத்திற்கு செலவு வைக்கப்பட்டிருந்தது. அதற்கிணங்க

2021 மற்றும் 2022 ஆம் அண்டுகளில் மேலதிக நேர வேலை நிதியத்திலிருந்து உத்தியோகத்தர்களுக்குச் செலுத்திய பெறுமதி முறையே ரூபா 948,323,405 மற்றும் ரூபா 938,872,620 ஆக இருந்ததுடன் அரசாங்கத்திற்குச் செலவு வைத்த வருமானம் முறையே ரூபா 85,739,457 மற்றும் ரூபா 83,667,789 மாத்திரமாகும்.

இதற்கு மேலதிகமாக இந்த அறிக்கையில் பின்வரும் சிபாரிசுகளையும் வழங்குவதற்கு நடவடிக்கை எடுக்கப்பட்டுள்ளது.

- (i) நிதியம் சம்பந்தமாக காணப்படுகின்ற சட்டரீதியான ஏற்பாடுகளை வலுப்படுத்துதல்
- (ii) சுங்க உத்தியோகத்தர்களால் வழக்கமாக நிறைவேற்ற வேண்டிய செயற்பாடுகள் மற்றும் பொறுப்புக்களுக்காகவும் வெகுமதிப் பணம் வழங்கும் போது அதற்காக தகமை கிடைக்க வேண்டிய கடமைகள் மற்றும் சந்தர்ப்பங்கள் என்ன என்பதனை உழியர் பிரதிபலன்களை அதிகரிக்கச் செய்யும் எண்ணத்திற்குப் புறம்பாக முறையான ஆய்வின் பின்னர் இனங்காண்பதற்கு நடவடிக்கை எடுத்தல்.
- (iii) சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம், மேலதிக நேரவேலை நிதியம், கப்பல் சரக்குகளைப் பரிசீலித்தல் கட்டண கணக்கு மற்றும் சுங்க தகவல் தொழில்நுட்ப மற்றும் தொடர்பாடல் நிதியத்திலிருந்து முறையே 30 சதவீதம், 10 சதவீதம், 50 சதவீதம் மற்றும் 20 சதவீதம் மாத்திரம் திரண்ட நிதியத்திற்கு செலவு வைக்கப்படுவதனால் அச்சதவீதங்களை அதிகரித்து அரசாங்க வருமானத்தை அதிகரிப்பதற்காக நிதியங்களை நிருவகித்தல் மற்றும் செயற்படுத்துவது தொடர்பான வரையறைகள்/ நிபந்தனைகளை திருத்தம் செய்தல்.
- (iv) விதிக்கப்பட்ட தண்டப் பணத்தை தள்ளுபடி செய்யும் போது அதிகாரச் சட்டத்தின் மூலம் வழங்கப்பட்டுள்ள ஏற்பாடுகளைப் புறக்கணித்து குற்றங்களை மேற்கொண்ட தரப்பினரின் தேவைப்பாட்டிற்கு இணங்க ஏனைய புறம்பான தனிப்பட்ட காரணங்களை எற்றுக்கொண்டு அதிக அளவான சதவீதத்தினால் தண்டப் பணத்த தள்ளுபடி செய்வதனை கட்டுப்படுத்துவதும் வெகுமதிகளைப் பெற்றுக்கொள்ளும் எண்ணத்தில் வேண்டுமென்றே கடமைகளை தவிர்ப்பதற்கு முயற்சி செய்யப்பட்டுள்ளதா அல்லது கவனயீனமாக அல்லது வேண்டுமென்றே கடமைகள் தவிர்க்கப்பட்டிருந்ததா என்பதனை பரிசீலிப்பதற்கு முறையான ஒரு நடைமுறையினை அறிமுகப்படுத்துதல் மற்றும் நடவடிக்கை இடம்பெற்றிருக்குமாயிருந்தால் அதற்காக பொறுப்புக் கூற வேண்டிய உத்தியோகத்தர்களுக்கு எதிராக ஒழுக்காற்று நடவடிக்கை எடுத்தல்.
- (v) இந்த நிதியத்திற்காக தொடர்ச்சியாக பணம் ஒதுக்கீடு செய்யப்பட்டிருந்தும் இந்நிதியத்தினை பேணுகின்ற தேவைப்பாடு இல்லை என இனங்காணப்பட்டுள்ளதனால் இந்நிதியத்தினை இரத்துச் செய்து அப்பணத்தையும் அரசாங்க வருமானத்திற்கு செலவு வைப்பதற்கு நடவடிக்கை எடுத்தல் மற்றும் இழப்பீட்டினைச் செலுத்துதல் போன்ற தேவைப்பாடு உருவாகுகையில் அதற்காக வழக்கமான நடைமுறைகளின் கீழ் பொதுத் திறைசேரியிடமிருந்து நிதியை பெற்றுக்கொள்ளல்
- (vi) அரசாங்கத்தின் ஒரு திணைக்களமான இலங்கை சுங்கத்தின் ஆளணியினர் மிகவும் உயர்ந்த மட்டத்திலான மேலதிக நேர வேலைப் படியினை உழைக்கின்ற போதிலும் அவ்வாறான

கொடுப்பனவினை மேற்கொள்ளும் போது கண்டிப்பாக அடிப்படையாக இருக்க வேண்டிய சேவை மணித்தியாலங்களின் எண்ணிக்கை, நாட்கள், மற்றும் இரவு பகல் காலம் முதலியவற்றை கணிக்கக்கூடிய வகையில் ஆளணியினரின் வருகை, வெளிச் செல்லல் நம்பகமான முறைமையில் பதிவு செய்யப்படாமையின் காரணமாக அந்த மேலதிக நேர வேலைக்கொடுப்பனவின் சரியான தன்மையை கணக்காய்வின் போது உறுதிப்படுத்திக் கொள்ள முடியாததனால் 2017 ஏப்ரல் 19 ஆந் திகதிய 3/2017 ஆம் இலக்க அரசாங்க நிருவாக சுற்றறிக்கையின் பிரகாரம் ஆளணியினரின் வருகை வெளிச்செல்லலை பதிவுசெய்தலினை முறைமைப்படுத்தி மேலதிக நேர வேலையை கொடுப்பனவு செய்யும் நடைமுறையை தயாரிப்பதற்கு நடவடிக்கை எடுத்தல்.

## 01. அறிக்கையின் பின்னணியும் தன்மையும்

இலங்கை ஏற்றுமதி மற்றும் இறக்குமதி செய்கின்ற பொருட்கள் மீது இலங்கை சுங்கத்தினால் வரி விதிக்கப்பட்டு வருமானம் சேகரிக்கப்படுவதுடன் அவ்வாறு சுங்கத்தினால் வருடாந்தம் அரசாங்க வருமானத்தில் 37 சதவீதம் அளவான வருமானம் சேகரிக்கப்படுகின்றது. இறக்குமதியாளர்கள் மற்றும் ஏற்றுமதியாளர்களினால் சுங்க கட்டளைச் சட்டத்திற்கு இணங்க பொருட்களை கொண்டுவருவதன் அடிப்படையில் அவ்வாறு அரசாங்கத்தினால் வரி வருமானத்தினை சேகரிக்க முடியுமாக இருந்தது. எவ்வாறாயினும் சுங்க கட்டளைச் சட்டத்திற்கு இணக்கமற்ற வகையில் நடவடிக்கை எடுப்பதன் மூலம் இறக்குமதியாளர்களும் ஏற்றுமதியாளர்களும் குற்றவாளிகளாக ஆகுகின்றார்கள். அந்த நிலைமையில் அவ்வாறு குற்றமாக இனங்காண்பதன் காரணமாக அவர்கள் தண்டனைக்கு உட்படுவதுடன் அந்த தண்டமாக அறவிடப்படுகின்ற பணத்தில் குறைந்த சதவீதம் திரண்ட நிதியத்திற்கு உரியதாவதும் அதிக சதவீதம் வெகுமதி நிதியம் மற்றும் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்தின் பெயரில் இலங்கை சுங்கத்தினால் பேணப்படுகின்ற இரண்டு நிதியங்களுக்கு செலவு வைக்கப்பட்டு அப்பணம் சுங்க உத்தியோகத்தர்களுக்கு மத்தியில் சில நடைமுறைகளின் கீழ் பகிரந்தளித்தல் இடம்பெறுகின்றது எனவும் கணக்காய்வில் இனங்காணக்கூடியதாக உள்ளது. மேலும் வழக்கமான கடமை நேரங்களுக்குப் புறம்பான நேரங்களில் இடம்பெறுகின்ற செயற்பாடுகளுக்காக மேலதிக நேர வேலைப் படிக்களை வழங்குவதற்காகவும் ஏனைய நிதியம் பேணப்படுகின்றது. இந்த நிதியத்தை பேணுவதன் மூலம் அரசாங்கத்தின் வருமானத்தினை வலுப்படுத்துவதற்கு போதியளவு பங்களிப்பு செய்யப்படுகின்றதா என்பதனைப் பரிசீலித்தல், நிதியம் சம்பந்தமாக பேணப்படுகின்ற உள்ளகக் கட்டுப்பாட்டின் வலுவான தன்மையைப் பரிசீலித்தல், மற்றும் அரசாங்க வருமானத்தினை மேம்படுத்துதல், சுங்க குற்றங்களைக் குறைத்தல், உத்தியோகத்தர்களுக்கு தனிப்பட்ட பிரதிபலன்கள் கிடைக்கச் செய்தல் ஆகிய முப்பிரிவுகளினை முன்னிலைப்படுத்தி சிறப்பாக முகாமைத்துவம் செய்யப்படுகின்றதா என்பது தொடர்பாக மதிப்பீடு செய்தல் ஆகிய குறிக்கோள்களை அடிப்படையாகக் கொண்டு இலங்கை சுங்கம் சம்பந்தமாக அரசாங்க கணக்குகள் தொடர்பான குழு கூட்டத்தில் நடைபெற்ற கலந்துரையாடல்களின் போது “இழக்கப்பட்ட வரிப்பணம் மற்றும் அதன் மீது சுங்க உத்தியோகத்தர்கள் தண்டப்பணம் விதிப்பதன் மூலம் வெகுமதி நிதியத்திற்கு செலவுவைத்த பணம் தொடர்பாக பரிசீலிப்புக்களை நடாத்துமாறு விடுக்கப்பட்ட வேண்டுகோளுக்கு இணங்கிய வகையில் 2018 இன் 19 ஆம் இலக்க கணக்காய்வு அதிகாரச் சட்டத்தின் மூலம் எனக்கு கிடைத்துள்ள அதிகாரத்தின் பிரகாரம் இந்த விசேட கணக்காய்வு அறிக்கை வழங்கப்பட்டது.

## 02. பின்பற்றப்பட்ட நடைமுறைகள்

### 2.1 ஆவணங்களைப் பரீட்சித்தல்

- (i) 1869 இன் 17 ஆம் இலக்க சுங்க கட்டளைச் சட்டம்
- (ii) இலங்கை சனநாயக சோசலிசக் குடியரசின் வர்த்தமானி அறிவித்தல்
  - 1993 நவம்பர் 05 ஆந் திகதிய 792 ஆம் இலக்க வர்த்தமானி அறிவித்தல்
  - 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தல்
  - 2013 செப்தெம்பர் 27 ஆந் திகதிய 1829/39 ஆம் இலக்க வர்த்தமானி அறிவித்தல்
- (iii) திணைக்கள உள்ளக பணிப்புரை
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 118
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 129
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 478
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 478-A
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 855
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 1274
  - திணைக்களத்தின் உள்ளக பணிப்புரை இலக்கம் 1140
- (iv) இலங்கை சுங்க திணைக்களத்தின் ஆட்சேர்ப்பு நடைமுறை
- (v) இலங்கை சுங்க திணைக்களத்தின் வருடாந்த செயலாற்றல் அறிக்கை
- (vi) இலங்கை சுங்க திணைக்களத்தின் நிதியங்கள் தொடர்பாக 2012 ஆம் ஆண்டிலிருந்து 2022 ஆம் ஆண்டு வரை வழங்கப்பட்ட வருடாந்த கணக்குகள்
- (vii) தகவல்களை விசாரித்த கடிதங்கள் தொடர்பாக பெற்றுக்கொள்ளப்பட்ட பதில்கள்
- (viii) சம்பவ கோவைகள் மற்றும் வெகுமதி கொடுப்பனவு கோவைகள்

### 2.2 ஏனைய நடைமுறைகள்

- (i) இலங்கை சுங்க உத்தியோகத்தர்களுடன் கலந்துரையாடல்
- (ii) வெகுமதிப் பணம் மற்றும் ஏனைய கொடுப்பனவுத் தரவுகளை பகுப்பாய்வு ரீதியாக மீளாய்வு செய்தல்.

### 03 நோக்கெல்லை

இலங்கை சுங்கத்தினால் பேணப்படுகின்ற வெகுமதி நிதியம், முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம், மேலதிக நேர வேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் தகவல் தொழில்நுட்ப தொடர்பாடல் நிதியம் ஆகிய நிதியங்களை பேணுவதற்கு உள்ள சட்டரீதியான நிலைமை, அவற்றிற்காக நிதியத்தினை சேகரிக்கும் முறைமை, மற்றும் நிதியத்தினைப் பயன்படுத்துதல் என்பன தொடர்பாக பரீட்சிக்கப்பட்டது. மேலும் வெகுமதி நிதியத்தின் கொடுப்பனவுகள் தொடர்பாக 2012 ஆம் ஆண்டிலிருந்தும் ஏனைய நிதியங்கள் தொடர்பாக 2017 ஆம் ஆண்டிலிருந்தும் பரீட்சிக்கப்பட்டது. இதற்கு மேலதிகமாக நிதியங்களுக்காக சேகரிக்கப்படுகின்ற பணத்திலிருந்து அரசாங்கத்திற்கு செலவு வைக்கப்படும் வருமானங்கள், வரி செலுத்த தவறுபவர்களுக்கு தண்டப் பணம் விதித்தல் மற்றும் அந்த தண்டப் பணத்தை தள்ளுபடி செய்தல் என்பன பரீட்சிப்பிற்கு உட்படுத்தப்பட்டது.

### 04. நோக்கெல்லையின் மட்டுப்பாடுகள்

- (i) சம்பவங்களின் காரணமாக ஆரம்பிக்கப்பட்ட சுங்க புலனாய்வு நடவடிக்கைகளில் இலங்கை சுங்க திணைக்களத்தின் பல பிரிவுகள் ஈடுபட்டிருந்தும் மேற்கூறிய புலனாய்வின் செயல்முன்னேற்றத்தினை அறிந்துகொள்வதற்குத் தேவையான மத்தியப்படுத்தப்பட்ட தகவல் முறைமை திணைக்களத்திடம் காணப்படவில்லை. எனவே புலனாய்வுக் கோவைகள் பற்றிய தகவல்களை ஒவ்வொரு பிரிவுகளிடமிருந்தும் தனித்தனியாக விசாரிக்க வேண்டியிருந்ததுடன் அதன் காரணமாக கணக்காய்வு செய்யக்கூடிய சம்பவங்களின் (Cases) எண்ணிக்கை மட்டுப்படுத்தப்பட்டது.
- (ii) 1988 இலிருந்து 2011 வரை வெகுமதி நிதியத்திலிருந்து மேற்கொண்ட கொடுப்பனவுகள் தொடர்பான தகவல்களைப் பெற்றுக்கொள்வதற்கு முடியாதிருத்தல்.

### 05 நடைமுறை

#### 5.1 இலங்கை சுங்கம் தொடர்பான அறிமுகம்

##### 5.1.1 தோற்றுவித்தலும் குறிக்கோளும்.

5.1.1.1 “இலங்கையின் பாதுகாப்பினையும் செழிப்பினையும் அதிகரிப்பதற்கான சுங்க நிருவாக நடவடிக்கைகளை செயற்படுத்துகின்ற ஆசியாவின் சிறப்புமிக்க நிறுவனமாக மாற்றுதல்” என்று தூர நோக்கினை அடிப்படையாகக் கொண்டு 1806 ஆம் ஆண்டின் போது ஸ்தாபிக்கப்பட்டுள்ள இலங்கையின் பழைய திணைக்களங்களில் ஒன்று என்பதனைப் போல பழமையான சுங்க நிருவாகங்களையும்கொண்ட ஒன்றும் ஆன இலங்கை சுங்கமானது பிரதானமாக வருமானத்தை சேகரித்தல் மற்றும் சட்டத்தை அமுல்படுத்துகின்ற பொறுப்பினை வகிக்கும் முழுமையான ஒரு அரசாங்க நிறுவனமாகும். அரசாங்க செலவுகளுக்காக போதியளவு வருமானத்தினை வழங்குவதனை உறுதிப்படுத்தி சமூக பொருளாதாரம், சுற்றாடல் மற்றும் கலாச்சார விடயங்கள் தொடர்பாக கவனம் செலுத்துதல் மற்றும் பொது மக்களின் சமூக பாதுகாப்பினை உறுதிப்படுத்தும் வகையில் நடவடிக்கை எடுத்து இறக்குமதி

மற்றும் ஏற்றுமதிகளை அங்கீகரிக்கும் நடைமுறையினை ஆக்கபூர்வமாக நிறைவேற்றும் பொறுப்பு இலங்கை சுங்கத்திற்கு ஒப்படைக்கப்பட்டுள்ளது.

5.1.1.2 இதற்கு மேலதிகமாக தேசிய மற்றும் சர்வதேச சுங்க நியமங்களை மிகவும் பொருத்தமாகக் கடைப்பிடித்து சட்டரீதியான வியாபாரம், போக்குவரத்து மற்றும் கைத்தொழில்களுக்காக வசதிகளை வழங்கி வருமானம், சமூகம் மற்றும் சுற்றாடலை பாதுகாப்பது தொடர்பாக சுங்க சட்டங்களையும் ஏனைய தொடர்புபட்ட சட்டங்களையும் அமுல்படுத்துதல் மற்றும் அச்சட்டங்களுக்கு இணங்கி நடப்பதனை மேம்படுத்துவதற்கு அர்ப்பணிப்புச் செய்தல் செயற்பணியாகக் கொள்ளப்பட்டிருந்தது.

5.1.1.3 அதற்கிணங்க இலங்கையில் சர்வதேச வணிகம் சம்பந்தமாக விதிக்கப்படுகின்ற அனைத்து வகையான வரிகளையும் சேகரித்தலானது இலங்கை சுங்கத்திற்கு ஒப்படைக்கப்பட்டுள்ளது. அதாவது இறக்குமதி மற்றும் ஏற்றுமதி சுங்க வரி, செஸ்வரி என்பவை உள்ளடங்கலாக இறக்குமதியின் போது செலுத்த வேண்டிய ஏனைய அனைத்து வகையான வரிகளான துறைமுகம் மற்றும் விமான நிலைய அபிவிருத்தி வரி, உற்பத்தி (விசேட ஏற்பாடுகள்) வரி மற்றும் விசேட வியாபார பொருட்கள் வரி முதலிய அனைத்து வகையான வரிகளையும் சேரிப்பதற்கு இலங்கை சுங்கம் நடவடிக்கை எடுக்கின்றது.

5.1.1.4 மேலே 5.1.1.2 இல் குறிப்பிட்ட செயற்பாடுகளை அடிப்படையாகக் கொண்டு நிறுவனம் பின்வரும் குறிக்கோள்களை அடைந்து கொள்வதற்கு எதிர்பார்க்கப்படுகின்றது.

**(i) வருமானங்களைச் சேகரித்தல்**

இலங்கையின் வருமானங்களைச் சேகரிக்கும் செயற்பாட்டினை நிறைவேற்றுகின்ற பிரதான ஒரு அரசாங்க நிறுவனமாக இலங்கை சுங்கம் கருதப்படுகின்றது. இலங்கை சுங்கம் அரசாங்க வருமானத்தில் 37 சதவீதம் அளவானவற்றினை சேகரிப்பதற்கு பங்களிப்பினை வழங்கியுள்ளது.

**(ii) சமூக பாதுகாப்பு**

சட்டவிரோத போதைப் பொருட்கள் மற்றும் ஏனைய பாதிப்புக்களை ஏற்படுத்தும் பொருள் வகைகள் நாட்டிற்குள் வருதல் மற்றும் நாட்டின் உயிரியல் வளங்கள் மற்றும் தொல் பொருட்களை நாட்டிலிருந்து வெளியே எடுத்துச் செல்லும் கடத்தல் நடவடிக்கைகளை தவிர்க்கும் கேடயமாக நடைமுறைப்படுத்தி இலங்கை சுங்கம் மிகவும் ஒரு முக்கியமான செயற்பாட்டினை நிறைவேற்றுகின்றது. இலங்கை இனவிருத்தியை ஊக்குவிக்கும் ஒரு நாடு என்பதனால் இலங்கை சுங்கத்தின் இனவிருத்தி மற்றும் தேசிய மரபுரிமையைப் பாதுகாக்கும் பிரிவு “இலங்கை தேசத்திற்காக இந்த மரபுரிமையை பேணிக்காக்கும்” வகையில் தடையற்ற அர்ப்பணிப்புடன் நடவடிக்கை எடுத்து வருகின்றது. இலங்கையின் ஏனைய சட்டத்தை அமுல்படுத்தும் நிறுவனங்களுக்கு மத்தியில் சுங்கத்தின் போதைப் பொருளை கட்டுப்படுத்தும் பிரிவு பிரதான கடமைகளை நிறைவேற்றுகின்றது.



**(iii) வியாபாரத்திற்காக வசதிகளை வழங்குதல்**

1993 ஆம் ஆண்டின் போது இலங்கை சுங்கத்தின் செயற்பாடுகளை தன்னியக்கமாக்கியதுடன் சுங்கத்தின் செயற்பாட்டு நடைமுறைகளை இலகுவடுத்துவதற்காக சில நடவடிக்கைகளை அறிமுகப்படுத்துவதற்கு வழிவகுக்கப்பட்டுள்ளதுடன் ஆபத்து முகாமத்துவ முறைமையை ஆரம்பித்தல், தனிகவூண்டர் முறைமையை அறிமுகப்படுத்துதல் மற்றும் சுங்க செயற்பாட்டு நடைமுறையை முறைமைப்படுத்துவதன் மூலம் பொருளாதாரத்தினுள் வணிக செயற்பாடுகளுக்கு எடுக்கும் காலம் மற்றும் கிரயத்தை சேமிப்பதற்கு தெளிவாக பங்களிப்பு செய்கின்றது. உலக வியாபார அமைப்பின் வியாபார வசதிகளை வழங்கும் உடன்படிக்கையை அங்கீகரித்ததன் பின்னர் இலங்கை சுங்கம் அதன் செயற்பாட்டு நடைமுறைகளிலும் சட்டரீதியான கட்டமைப்பிலும் குறிப்பிடத்தக்க மாற்றங்களை மேற்கொண்டு மேலும் வியாபாரத்திற்காக வசதிகளை வழங்கும் நடவடிக்கைகளை மேற்கொண்டுள்ளது.

**(iv) சட்டத்தை அமல்படுத்துதல்**

இலங்கையில் சட்டத்தை அமுல்படுத்துதல், இணக்கப்பாட்டினை சான்றுபடுத்துதல், இறக்குமதி/ ஏற்றுமதி சட்டங்களை அமுல்படுத்துதல், கடத்தல் வியாபாரங்களைத் தவிர்த்தல் மற்றும் உள்நாட்டு எல்லையின் பாதுகாப்பினைப் பேணுவதற்காக மிகவும் முக்கியமான செயற்பாட்டினை நிறைவேற்றுகின்றது. 1245 இற்கு மேற்பட்ட அளவான சட்டங்களை அதிக அளவில் சட்டமாக்குதல் மற்றும் அமுல்படுத்துதல் அதிகாரம் திணைக்களத்திற்கு உள்ளது.

**5.1.2 மேலே 5.1.1.4 ஆம் பந்தியில் குறிப்பிட்ட குறிக்கோள்களை நிறைவேற்றுவதற்காக பின்வரும் கடமைகள் சுங்கத்திற்கு ஒப்படைக்கப்பட்டுள்ளன.**

- (i) சுங்கத்தீர்வை, வியாபார மற்றும் சமூக பாதுகாப்பு சட்டங்களுக்குரிய அரசாங்க கொள்கைகளை அமுல்படுத்துதல்.
- (ii) இறக்குமதி மற்றும் ஏற்றுமதி சுங்க வரிகளை மதிப்பீடு செய்தலும் சேகரித்தலும்.
- (iii) ஏனைய அதிகாரச் சட்டங்கள் மற்றும் அரசாங்க நிறுவனங்களுக்காக தீர்வைகள்/வரிகள் மற்றும் ஏனைய கட்டணங்களை மதிப்பீடு செய்தல் மற்றும் சேகரித்தல்
- (iv) தீர்வைகளை (வரி) நீக்குதல், விடுவித்தல், வரி நிவாரணம் (வழங்குதல்) அமுல்படுத்துதல்.
- (v) தீர்வைகள் மற்றும் ஏனைய கட்டணங்களை பாதுகாத்தலும் கணக்கீடும்.
- (vi) சுங்க வரிகளை மீளச் செலுத்துதல், வரி நிவாரணம் மற்றும் கழிவுகளை வழங்குதல்.
- (vii) சட்டவிரோத பொருட்களைக் கடத்துதல், வியாபார மோசடிகள் மற்றும் போதைப் பொருட்களை எடுத்துச் செல்லல் தொடர்பாக வெளிப்படுத்தலும் தடுத்துவைத்தலும்.
- (viii) தடை செய்யப்பட்ட மற்றும் மட்டுப்படுத்தப்பட்ட பொருட்கள் தொடர்பாக சட்டங்களை அமுல்படுத்துதல்.

- (ix) சுங்க சட்டங்கள் மற்றும் ஏனைய தொடர்புபட்ட சட்டங்களின் கீழ் குற்றங்கள் தொடர்பாக புலனாய்வு செய்தலும் பரீட்சிப்புக்களை நடாத்தலும்.
- (x) குற்றவாளிகளிடமிருந்து தண்டப்பணத்தை அறவீடு செய்தல்/ பொருட்களைத் தடைசெய்தல்
- (xi) அரசுமையாக்கப்பட்ட பொருட்களை கைதவிர்ப்புச் செய்தல்.
- (xii) இறக்குமதி, ஏற்றுமதிப் பொருட்களை விடுவித்தல்
- (xiii) பயணிகள் மற்றும் பயணிகளின் போக்குவரத்து பொதிகளை விடுவித்தல்.
- (xiv) பொருட்கள் மற்றும் பயணிகளை விடுவிக்கும் நடைமுறையை கணினிமயப்படுத்துதல்
- (xv) உள்நாட்டு கைத்தொழில் மற்றும் விவசாய உற்பத்திகளைப் பாதுகாப்பதற்காக அரசாங்கத்தினால் எடுக்கப்படுகின்ற நடவடிக்கைகளை அமுல்படுத்துதல்.
- (xvi) ஏற்றுமதிக்காக வசதிகளை வழங்கும் நிகழ்ச்சித்திட்டங்களை முகாமைத்துவம் செய்தல்
- (xvii) ஏற்றுமதியை நோக்கமாகக் கொண்ட கைத்தொழில் திட்டங்களை மேற்பார்வை செய்தல்
- (xix) வியாபார புள்ளிவிபரங்களைச் சேகரித்தலும் வழங்குதலும்.
- (xx) தகவல்கள்/ வகைப்படுத்தும் சட்டங்கள் முதலியவற்றை வழங்குதல்.
- (xxi) வணிகச் சபை:- விடுவிப்பு முகவர்கள்:- சுங்க தலைமையகம் உப முகவர்களுடன் கலந்துரையாடலின் மூலம் ஒருங்கிணைப்பினை உருவாக்குதல்
- (xxii) பயிற்சி/ தெரியப்படுத்துதல் நிகழ்ச்சித்திட்டங்களை நடாத்துதல்.
- (xxiii) பெயரிடல், வகைப்படுத்துதல், மதிப்பீடு செய்தல் மற்றும் அமுல்படுத்தும் நுட்ப முறைமைகளுக்குரிய விடயங்கள் தொடர்பாக உலகளாவிய சுங்க அமைப்புடன் தொடர்ச்சியாக தகவல்களை பரிமாற்றம் செய்தல்.
- (xxiv) தகவல்களைப் பரிமாற்றம் செய்வதற்காக வரிசை நிறுவனம், அரசாங்க திணைக்களங்களுடன் ஒருங்கிணைப்பு நடவடிக்கைகளை மேற்கொள்ளல் (நிதி அமைச்சு, உள்நாட்டு இறைவரித் திணைக்களம், ஏற்றுமதி அபிவிருத்திச் சபை, மதுவரித் திணைக்களம் முதலியன)

**5.1.3 சுங்கத்தின் நிருவாக நடவடிக்கைகள் மற்றும் செயற்பாட்டு நடவடிக்கைகளுக்காக நிதிகளை வழங்குதல்.**

வருடாந்த பாதீட்டின் பிரகாரம் (செலவுத் தலைப்பு 247 இன் கீழ்) சுங்க திணைக்களத்திற்குத் தேவையான செலவுகளுக்காக நிதி ஏற்பாடு ஒதுக்கீடு செய்யப்பட்டதுடன் அதற்கிணங்க 2021 மற்றும் 2022 ஆம் ஆண்டுகளின் போது பின்வருமாறு திரண்ட நிதியத்திலிருந்து நிதி ஏற்பாடு ஒதுக்கீடு செய்யப்பட்டு முறையே ரூபா 5,809,239,623 மற்றும் 4,696,896,643 தொகைகள் செலவு செய்யப்பட்டிருந்தன.

	2021	2022
திரண்ட நிதியத்திலிருந்து ஒதுக்கீடு செய்யப்பட்ட நிதி ஏற்பாட்டுப் பணம் (ரூபா)	6,620,400,000	5,180,658,000
மேற்கொள்ளப்பட்ட செலவுகள் (ரூபா)	5,809,239,623	4,696,896,643
சேகரிக்கப்பட்ட மொத்த வருமானம் (ரூபா)	522,419,305,884	523,346,484,733

சேகரிக்கப்பட்ட வருமானம் அனைத்தும் திரண்ட நிதியத்திற்கு செலவு வைக்கப்பட வேண்டியதுடன் செலவுகளை மேற்கொள்வதற்காக மீண்டும் பொதுத்திறைசேரியிடமிருந்து நிதி ஏற்பாட்டினைப் பெற்றுக்கொள்ளுதல் வேண்டும். இதற்கு மேலதிகமாக திணைக்களத்தினால் 06 வைப்புக் கணக்குகள் பேணப்படுவதுடன் அவற்றில் 03 கணக்குகள் மூன்று நிதியங்களின் (இலங்கை சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம், முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம் மற்றும் மேலதிக நேர வேலை , கப்பல் சரக்குகள் மற்றும் தகவல் தொழில்நுட்ப, தொடர்பாடல் நிதியம்) பெறுவனவுகள் மற்றும் கொடுப்பனவுகளுக்காக ஈடுபடுத்தப்படுகின்றது.

வைப்புக்கணக்கின் பெயர்	வைப்புக் கணக்கின் இலக்கம்
(i) கேள்வி வைப்புக் கணக்கு	6000/0/0/002/186/0
(ii) நியதிச்சட்ட கொடுப்பனவுகளுக்கான தற்காலிக வைப்புக் கணக்கு	6000/0/0/018/0/128/0
(iii) சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம்	6000/0/0/06/0/061/0
(iv) விமானத்தின் மூலம் எடுத்துவரும் பொருட்கள் தொடர்பான கணக்கு	6000/0/0/001/0/035/0
(v) சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம்	6000/0/0/006/0/062/0
(vi) சுங்க உத்தியோகத்தர்களின் மேலதிக நேர வேலைக் கட்டணம், கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் சுங்க தகவல்கள், தொடர்பாடல் தொழில்நுட்ப நிதியம்.	6000/0/0/006/0/032/0

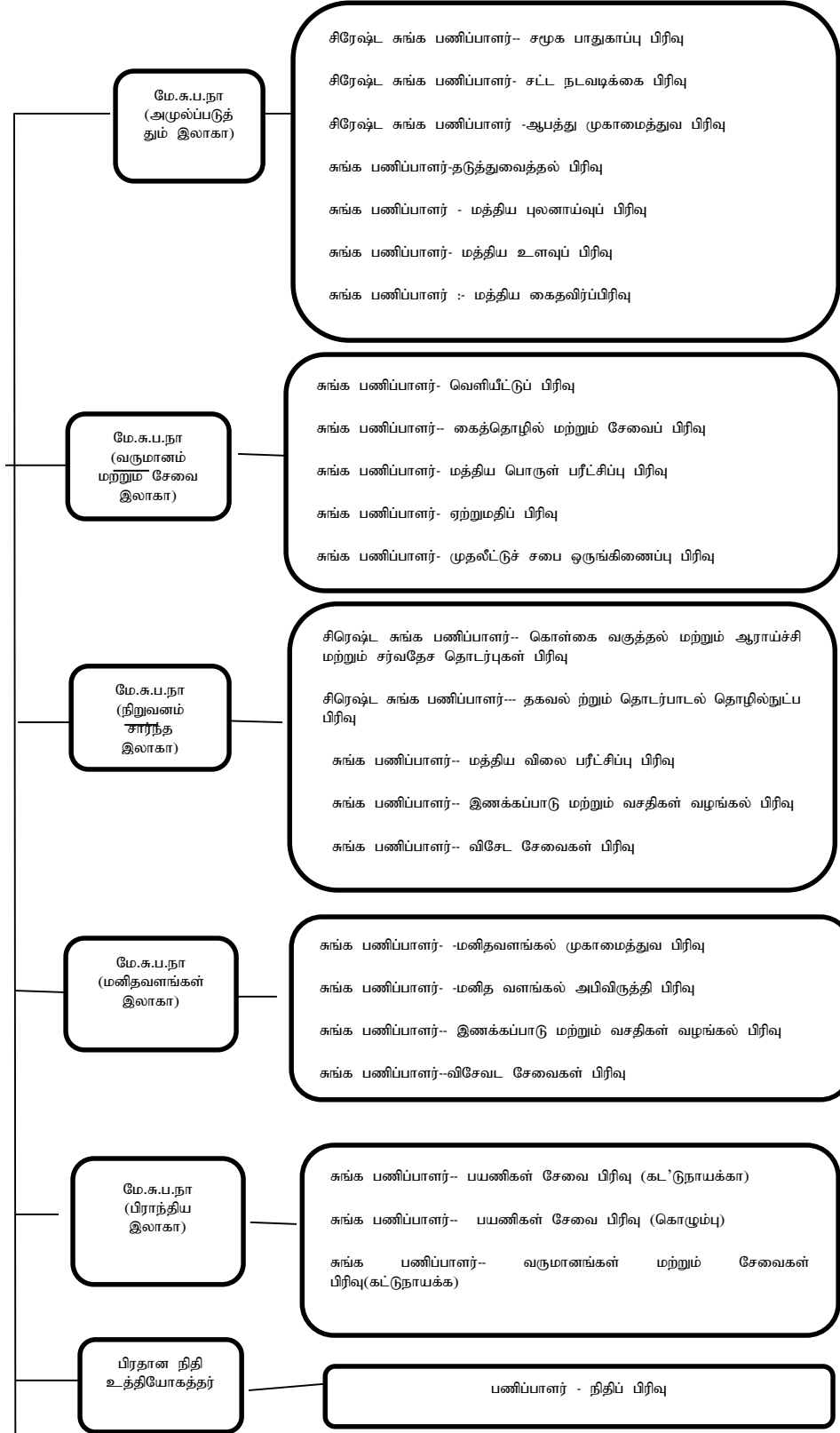
#### 5.1.4 சுங்கம் கட்டுப்படுத்தப்படுகின்ற சட்டங்கள் (அதிகாரச் சட்டம் மற்றும் தொடர்புபட்ட ஏனைய சட்டங்கள்)

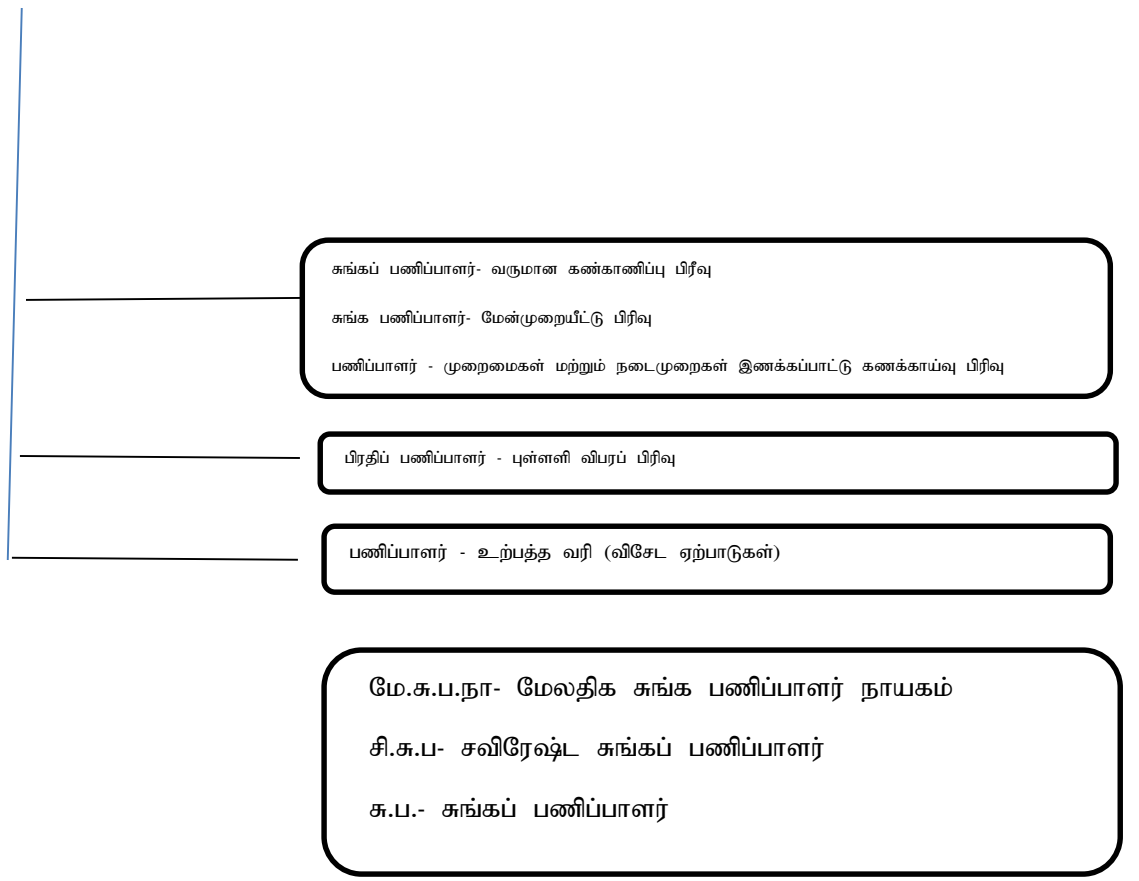
1869 இன் 17 ஆம் இலக்க சுங்க கட்டளைச் சட்டம் (235 ஆவது அத்தியாயம்) மற்றும் 51 சந்தர்ப்பங்களின் போது அதற்கு மேற்கொள்ளப்பட்ட திருத்தங்கள் மற்றும் இறக்குமதி, ஏற்றுமதி விடுவிப்பு நடைமுறைகளுக்குரியதான ஏனைய கட்டளைச் சட்டங்கள் மற்றும் சட்ட விதிகள் தொடர்புபட்டுள்ளதூடன் அவற்றில் சில கட்டளைச் சட்டங்கள் கீழே தரப்படுகின்றன. இக்கட்டளைச் சட்டங்களுக்கு 2023 செப்டெம்பர் 30 ஆந் திகதி வரை மேற்கொள்ளப்பட்ட இறுதியான திருத்தம் 2013 இன் 09 ஆம் இலக்க அதிகாரச் சட்டத்தின் மூலம் மேற்கொள்ளப்பட்டது.

- 1869 இன் 17 ஆம் இலக்க சுங்க கட்டளைச் சட்டம்
- 1942 இன் 13 ஆம் இலக்க கால்நடைகள் மற்றும் தாவரங்கள் பாதுகாப்பு கட்டளைச் சட்டம்
- 1947 இன் 08 ஆம் இலக்க வனம் காடுகள் கட்டளைச் சட்டம்
- 1969 இன் 01 ஆம் இலக்க இறக்குமதி மற்றும் ஏற்றுமதி கட்டுப்பாட்டு அதிகாரச் சட்டம்
- 1979 இன் 31 ஆம் இலக்க மோட்டார் வாகன போக்குவரத்து அதிகாரச் சட்டம்
- 1979 இன் 51 ஆம் இலக்க இலங்கை துறைமுக அதிகாரசபை அதிகாரச் சட்டம்
- 1980 இன் 26 ஆம் இலக்க உணவு அதிகாரச் சட்டம்.
- 1980 இன் 27 ஆம் இலக்க நறுமணப் பொருட்கள், பூசுதல் துணைக்கருவிகள் மற்றும் மருந்துகள் அதிகாரச் சட்டம்
- 1980 இன் 47 ஆம் இலக்க தேசிய சுற்றாடல் அதிகாரச் சட்டம்
- 1984 இன் 06 ஆம் இலக்க இலங்கை நியமங்கள் நிறுவன அதிகாரச் சட்டம்
- 1984 இன் 13 ஆம் இலக்க அதிகாரச் சட்டமாகத் திருத்தம் செய்யப்பட்ட 1929 இன் 17 ஆம் இலக்க விசம், அபின் வகைகள் மற்றும் ஆபத்தான மருந்துகள் தொடர்பான கட்டளைச் சட்டம்
- 1993 இன் 22 ஆம் இலக்க தண்டப் பண சட்டக் கோவை அதிகாரச் சட்டம்
- 1996 இன் 02 ஆம் இலக்க கடற்றொழில் மற்றும் நீரியல் வளங்கள் அதிகாரச் சட்டம்
- 1999 இன் 08 ஆம் இலக்க புகையிலை வரி அதிகாரச் சட்டம்
- 1999 இன் 35 ஆம் இலக்க பயிர் பாதுகாப்பு அதிகாரச் சட்டம்
- 2002 இன் 14 ஆம் இலக்க பெறுமதி சேர் வரி அதிகாரச் சட்டம்
- 2003 இன் 36 ஆம் இலக்க புலமைப் சொத்து அதிகாரச் சட்டம்
- 2008 இன் 01 ஆம் இலக்க போதைப் பொருட்கள் மற்றும் உள்ளத்தை சிதைவுறச் செய்யும் பொருட்களை சட்டவிரோதமாக வியாபாரம் செய்வதற்கு எதிரான ஒழுங்குபடுத்துதல் அதிகாரச் சட்டம்
- 2011 இன் 18 ஆம் இலக்க துறைமுகங்கள் மற்றும் விமான நிலையங்கள் அபிவிருத்தி வரி அதிகாரச் சட்டம்
- 2015 இன் 05 ஆம் இலக்க இலங்கை தேசிய அவுடதங்களை ஒழுங்குபடுத்துதல் அதிகாரச் சட்டம்
- 1912 இன் 08 ஆம் இலக்க மதுவரி கட்டளைச் சட்டம் மற்றும் அது தொடர்பான திருத்தங்கள்
- 2022 இன் 41 ஆம் இலக்க விச வகைகள், அபின் மற்றும் ஆபத்தான மருந்துகள் (திருத்திய) அதிகாரச் சட்டம்
- அரசாங்க நிதி சுற்றறிக்கை

5.1.5 சுங்க பணிப்பாளர் நாயகத்தின் கீழ் இலங்கை சுங்கம் கட்டுப்படுத்தப்படுவதுடன் அதன் கீழ் ஸ்தாபிக்கப்பட்டுள்ள ஒவ்வொரு பிரிவினையும் கட்டுப்படுத்துகின்ற முறைமையானது உருவரிப்படத்தில் தரப்படுகின்றது.

சுங்க பணிப்பாளர் நாயகம்





5.1.6 சுங்க திணைக்களத்தின் கடமைகளை அமுல்படுத்துவதற்குத் தேவையான சுங்க உத்தியோகத்தர்களின் ஆட்சேர்ப்பு நடைமுறைகளின் பிரகாரம் அவர்களின் தொடக்க செயற்பாடுகள் மற்றும் பொறுப்புக்கள் பின்வருமாறாகும்.

- (i) அரசாங்கத்தினால் அவ்வப்போது விதிக்கின்ற இறக்குமதி மற்றும் ஏற்றுமதி தீர்வைகள், தண்டப் பணங்கள் மற்றும் ஏனைய அறவீடுகளை கணிப்பீடு செய்தல், சேகரித்தல் மற்றும் ஆவணப்படுத்துதல்.
- (ii) சுங்க சட்டங்களை மீறுகின்ற நபர்களைப் பிடித்தலும் அவர்களுக்கு எதிராக நடவடிக்கை எடுத்தலும்.
- (iii) சுங்க கட்டளைச் சட்டத்தில் உள்ளடக்கப்பட்ட எல்லைகள் மற்றும் தடைசெய்தல் கட்டளைகளை அமுல்படுத்துதல்.
- (vi) விமான நிலையங்களில், துறைமுகங்களில் மற்றும் ஏனைய சுங்கப் பொருட்களை பரீட்சிக்கும் இடங்களில் நாட்டிற்குள் வருகின்ற மற்றும் நாட்டிலிருந்து வெளியேறுகின்ற பயணிகள் மற்றும் பயணிகளின் பொருட்களைப் பரீட்சித்தல்.
- (v) ஏற்றுமதி மற்றும் இறக்குமதிப் பொருட்களைப் பரீட்சித்தல்.
- (vi) சுங்க பரீட்சிப்பு வழக்கு நடவடிக்கைகளின் போதும் நீதிமன்றத்தில் முன்வைக்கப்பட்ட வழக்குகள் சம்பந்தமாகவும் முறைப்பாடுகளை செயற்படுத்துதல் மற்றும் தேவை ஏற்படும் போதும் அரசாங்கத்தின் வழக்கறிஞர்களுக்கு உதவியளித்தல்
- (vii) சுங்க தடுத்துவைத்தல் அலுவலகம், பயணப் பொருட்கள் அலுவலகம் அல்லது ஏனைய சுங்கப் பணிப்பாளர் நாயகத்தினால் நிர்ணயிக்கப்படுகின்ற இடத்தில் வைக்கப்பட்டுள்ள பாதுகாப்பு பெட்டகம் மற்றும் அவற்றில் வைக்கப்படுகின்ற பொருட்கள் தொடர்பாக பொறுப்பினை வகித்தல்

## 5.2 இலங்கை சுங்கத்தினால் தண்டப்பணம் மற்றும் பறிமுதல் செய்தல் பணத்தை நிர்ணயித்தல்

### 5.2.1 தண்டப் பணம் மற்றும் பறிமுதல் செய்தல் பணத்தை நிர்ணயித்தல் சம்பந்தமான சட்டரீதியான பின்னணி

5.2.1.1 சுங்க கட்டளைச் சட்டத்தின் 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67, 68, 74, 76, 77, 110, 119, 129, 130, 131, 132, 133, 135, 136 மற்றும் 137 ஆகிய பிரிவுகளின் பிரகாரம் பறிமுதல் செய்தல் மற்றும் தண்டப் பணங்கள் விதிக்கப்படுகின்றன. (பின்னிணைப்பு 01) உதாரணமாக கட்டளைச் சட்டத்தின் 129 ஆம் பிரிவின் பிரகாரம் தடை செய்யப்பட்டுள்ள அல்லது இறக்குமதி செய்தல் மட்டுப்படுத்தப்பட்டுள்ள பொருட்கள் எதனையும் இலங்கைக்கு இறக்குமதி செய்தல், கொண்டுவருவதற்கு சம்பந்தப்படுதல், கப்பலிலிருந்து இறக்குவதற்கு அல்லது ஏற்றுவதற்கு உதவியளித்தல் அவ்வாறான பொருட்களை தெரிந்து கொண்டே மறைத்துவைத்தல் மற்றும் மறைத்துவைப்பதற்கு உதவியளித்தல் முதலியவாறான தீர்வைகளில் அல்லது அதன் சில பகுதியை மோசடியாக மறைத்தல் அல்லது மறைப்பதற்கு முயற்சி செய்தல் அல்லது தெரிந்து கொண்டே தொடர்புகொள்கின்ற அனைத்து நபர்களுக்கும் சுங்க பணிப்பாளர் நாயகத்தின் விருப்பத்தின் பேரில் மேற்கூறிய பொருட்களின் பெறுமதியைப் போல் மூன்று மடங்கினை பறிமுதல் செய்வதற்கு (Forfeit) உட்படுத்துதல், இல்லாது விடின் ரூபா ஒரு இலட்சம் தண்டப் பணத்திற்கு (Penalty) உட்படுத்துதல் வேண்டும். சுங்க கட்டளைச் சட்டத்தின் 130 ஆம் பிரிவின் பிரகாரம் இலங்கையிலிருந்து ஏற்றுமதி செய்யும் போதும் மேற்கூறியவாறு சுங்கத்தீர்வையை அல்லது அதன் சில பகுதியை மோசடியாக தவிர்த்துக்கொள்ளுதல் அல்லது தெரிந்து கொண்டே தொடர்புகொள்கின்ற அனைத்து நபர்களையும் சுங்கப் பணிப்பாளர் நாயகத்தின் விருப்பத்தின் பேரில் மேற்கூறிய பொருட்களின் பெறுமதியில் மூன்று மடங்கினை பறிமுதல் செய்வதற்கு இல்லாதுவிடின் ரூபா ஒரு இலட்சம் தண்டப் பணத்திற்கு உட்படுத்துதல் வேண்டும்.

5.2.1.2 சுங்க கட்டளைச் சட்டத்தின் 166 (ஆ) (பின்னிணைப்பு 02) பிரிவின் பிரகாரம் கட்டளைச் சட்டத்தின் 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67, 68, 74, 76, 77, 110, 119, 129, 130, 131, 132, 133, 135, 136 மற்றும் 137 ஆகிய பிரிவுகளின் கீழ் தண்டப் பணத்தை விதிக்கும் போது அல்லது பறிமுதல் செய்யும் பணத்தை நிர்ணயிக்கும் போது சுங்க பணிப்பாளர் நாயகம் பின்வரும் விடயங்கள் தொடர்பாக கவனம் செலுத்துதல் வேண்டும்.

- தண்டம் அல்லது பறிமுதல் செய்வதற்காக அடிப்படையான மீறல்களின் தீவிரதன்மை
- அந்த மீறல்களின் விளைவாக இழக்கப்பட்ட வருமானத்தின் அளவு
- அந்த மீறல்கள் இடம்பெற்றது ஏதாவது பொருட்கள் சம்பந்தமாகவும் சந்தர்ப்பத்திற்கு ஏற்ற வகையிலும் அப்பொருட்களின் தாராளத்தன்மை அல்லது தட்டுப்பாடு

5.2.2 பறிமுதல் செய்தல் அல்லது தண்டத்திற்கு உட்படுகின்ற பாரிய அளவிலான சுங்க குற்றங்கள் பறிமுதல் செய்தல் அல்லது தண்டம் விதிப்பதற்கு உட்படுகின்ற பாரிய அளவிலான சுங்க குற்றச் சம்பவங்களின் கோவைகள் பின்வருமாறாகும்.

- ஒன்று சேர்ந்த வகைப்படுத்தல் குறியீட்டினை ( Harmonized Commodity Description and Coding System-HS Code) பிழையாக வகைப்படுத்துதல்
- பெறுமதியை குறைத்து மதிப்பீடு செய்தல்
- வெளிப்படுத்தப்படாது பொருட்களை இறக்குமதி செய்தல்.

- (iv) ஏற்றுமதிக்கான தற்காலிக இறக்குமதித் திட்டத்தின் (Scheme for Temporary Importation for Export –TIEP) கீழ் வரையறைகளை மீறுதல்
- (v) அளவு தொடர்பாக பிழையான வெளிப்படுத்தல்களை மேற்கொள்ளல்.
- (vi) மிகையான அளவில் இறக்குமதி செய்தல்.
- (vii) போலியான ஆவணங்களைச் சமர்ப்பித்தல்.
- (viii) சரியான கொடுக்கல் வாங்கல் பெறுமதிகளை வெளிப்படுத்தாமை
- (xi) தடை செய்யப்பட்டுள்ள பொருட்களை இறக்குமதி செய்தல் அல்லது ஏற்றுமதி செய்தல்.
- (x) வரம்புகளை மீறி இறக்குமதி செய்தல்.

### 5.2.3 தண்டத்தை தள்ளுபடி செய்தல்

அதிகாரச் சட்டத்தின் 163 ஆம் பிரிவின் பிரகாரம் **(பின்னிணைப்பு 03)** பறிமுதல் செய்தல் அல்லது தண்டம் பொருத்தமற்ற வகையில் பாரதூரமானது என உணர்ந்தால் சுங்க பணிப்பாளர் நாயகத்தினால் அதனை தள்ளுபடிசெய்தல் சட்டரீதியானதுடன் அந்த ஒவ்வொரு சந்தர்ப்பமும் அமைச்சரினால் திருத்தம் செய்யப்படலாம்.

### 5.3. சுங்கத்தினால் பேணப்படுகின்ற நிதியங்கள்

5.3.1 மேற்கூறிய விடயங்களின் பிரகாரம் சுங்கத்தினால் பிரதானமாக மூன்று நிதியங்கள் பேணப்படுகின்றன.

- (i) இலங்கை சுங்கத்திலுள்ள சுங்க உத்தியோகத்தர்களின் வெகுமதி நியமம் (வெகுமதி நிதியம்)
- (ii) இலங்கை சுங்கத்திலுள்ள சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம் (முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம்)
- (iii) இலங்கை சுங்க உத்தியோகத்தர்களின் மேலதிக நேரவேலை கப்பல் சரக்குகளை பரீட்சித்தல் கட்டணம் மற்றும் தகவல் தொழில்நுட்ப மற்றும் தொடர்பாடல் நிதியம் (மேலதிக நேரவேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் தகவல் தொழில்நுட்ப நிதியம்)

### 5.3.2 இலங்கை சுங்கத்தினால் பல்வேறு நிதியங்களுக்காக பணத்தை சேகரிக்கும் சட்டரீதியான தன்மை

5.3.2.1 அதிகாரச் சட்டத்தின் 153(1) ஆம் பிரிவின் பிரகாரம் **(பின்னிணைப்பு 04)** சுங்க கட்டளைச் சட்டத்தின் கீழ் அல்லது ஏனைய எழுத்துமூல சட்டத்தின் ஏற்பாடுகளுடன் சேர்த்து வாசிக்கப்பட வேண்டிய இக்கட்டளைச் சட்டத்தின் கீழ் அறவிடப்படுகின்ற பறிமுதல் செய்தல் பணமும் தண்டப்பணமும்

5.3.2.2. அதிகாரகாரச் சட்டத்தின் 153(2) ஆம் பிரிவின் **(பின்னிணைப்பு 04)** பிரகாரம் சுங்க கட்டளைச் சட்டத்தின் 162\* ஆம் பிரிவின் கீழ் அல்லது ஏனைய சில எழுத்து மூல சட்டத்திலுள்ள ஏற்பாடுகளுடன் வாசிக்கப்பட வேண்டிய இக்கட்டளைச் சட்டத்தின் கீழ் சுங்க பணிப்பாளர் நாயகத்தினால் அப்புறப்படுத்தக்கூடிய வகையிலான அனைத்து பொருட்களையும் விற்பனை



செய்வதன் மூலம் கிடைக்கின்ற பணமும், சுங்க பணிப்பாளர் நாயகத்திற்கு செலுத்தப்பட வேண்டியதுடன் மேற்கூறிய பணம் (செலவு செய்ய வேண்டி ஏற்பட்ட செலவுகளைக் கழித்ததன் பின்னர் \*\*) பின்வருமாறு செலுத்தப்பட வேண்டும் மற்றும் பயன்படுத்தப்பட வேண்டும் எனக் காட்டப்பட்டிருந்தது.

(அ) திறைசேரியின் பிரதி செயலாளருக்கு இரண்டில் ஒரு பங்கும் அப்பணத்தில் அறுவது சதவீதம் திரண்ட நிதியத்திற்கும் மிகுதியான நாற்பது சதவீதம் சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திற்கும் மற்றும்

(ஆ) அமைச்சரினால் அங்கீகரிக்கப்பட வேண்டிய திட்டத்திற்கு இணங்க உரிய உத்தியோகத்தர்களுக்கும் தகவல்களை வழங்குபவர்களுக்குமிடையே பகிர்ந்தளிப்பதற்காக சுங்க பணிப்பாளர் நாயகத்தின் கீழ் உள்ள வெகுமதி நிதியத்திற்கு மற்றைய இரண்டில் ஒரு பங்கு

\* இக்கட்டளைச் சட்டத்தின் வரையறைகளை மீறுவது சம்பந்தமாக பிடிக்கப்படுகின்ற அனைத்து கப்பல்கள், வள்ளங்கள் மற்றும் ஏனைய பொருட்கள் சம்பந்தமாக அவை சட்டத்துக்கு விரோதமானவை எனக் கூறியதன் பின்னர் சுங்க பணிப்பாளர் நாயகம் அல்லது சுங்கத்தின் வேறு ஏதாவது பொருத்தமான ஒரு உத்தியோகத்தர் அல்லது நிர்ணயிக்கப்படுகின்ற முறைமையில் முடியுமான அளவு விரைவாக பொருத்தமான வகையில் செயற்படுதல் வேண்டும். எவ்வாறாயினும் குதிரை, மாடு மற்றும் ஏனைய பழுதடைகின்ற சிறிய பொருட்களை உடனடியாக விற்பனை செய்யலாம்.

\*\* மேற்கொள்ள வேண்டியுள்ள செலவுகளைக் கழித்ததன் பின்னர் மேலேயுள்ள 5.3.2.1 மற்றும் 5.3.2.2. ஆம் பந்திகளில் காட்டப்படுகின்றவாறு முறையே அதிகாரச் சட்டத்தின் 153(1) மற்றும் 153(2) ஆம் பிரிவுகளின் பிரகாரம் சுங்க குற்றங்கள் சம்பந்தமாக உருவாகின்ற ஏதாவது ஒரு சம்பவத்தை (புலனாய்வு) தீர்வுசெய்வதற்கு சில காலம் எடுப்பதுடன் அக்காலத்தினுள் உரிய சம்பவம் சம்பந்தமாக அரசாங்க இரசாயன பகுப்பாய்வுக் கட்டணம், வாகணங்களை நிறுத்திவைத்தல் கட்டணம், தாமதக் கட்டணம் ((Demurrages) வியாபார அறிவித்தல் கட்டணம், போக்குவரத்து செலவுகள் போன்ற செலவுகளை மேற்கொள்ளவேண்டி ஏற்படும். அச்செலவுகளை சுங்கத்தினால் கைப்பற்றப்பட்ட மற்றும் பறிமுதல் செய்யப்பட்ட பொருட்கள் தொடர்பான செலவுகள் முற்பணக் கணக்கிலிருந்து (கைப்பற்றுதல், பறிமுதல் செய்தல் பொருள் கணக்கு 7000/0/0/247/0/002) மேற்கொள்ளப்படும். ஏதாவதொரு தொகுதியில் உரிய சம்பவத்தை தீர்வு செய்ததன் பின்னர் அறவிடப்படுகின்ற அல்லது விற்பனையின் மூலம் பெற்றுக்கொள்ளப்பட்ட பணத்திலிருந்து அவ்வாறு அத்திகதி வரை மேற்கொள்ளப்பட்ட செலவுகள் கைப்பற்றுதல் மற்றும் பறிமுதல் செய்தல் கணக்கிற்கு தீர்த்துவைக்கப்படும்.

5.3.2.3 அதற்கிணங்க மேலே 5.3.2.2 ஆம் பந்தியின் பிரகாரம் செலவுகளைக் கழித்ததன் பின்னர் மிகுதியாக உள்ள பணம் நியதிச்சட்ட கொடுப்பனவுகளுக்காக தற்காலிகமாக நிறுத்திவைக்கும் முற்பணக் கணக்கிற்கு (6000/0000/00/0018/0128/000) செலவு வைக்கப்படுவதுடன் அதன் பின்னர் அப்பணம் பின்வருமாறு பகிர்ந்தளிக்கப்படும்.

- (i) இலங்கை சுங்கத்திலுள்ள சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியத்திற்கு (வெகுமதி நிதியம்) 50 சதவீதம்
- (ii) இலங்கை சுங்கத்திலுள்ள சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திற்கு (முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம்) 20 சதவீதம் (மேலே (i) ஆம் பந்தியில் குறிப்பிட்ட 50 சதவீதத்தினைக் குறைத்ததன் பின்னர் எஞ்சியுள்ள 50 சதவீதத்தில் 40 சதவீதம்)
- (iii) திரண்ட நியதித்திற்கு 30 சதவீதம் (மேலே (i) ஆம் பந்தியில் குறிப்பிட்ட 50 சதவீதத்தினைக் குறைத்ததன் பின்னர் எஞ்சியுள்ள 50 சதவீதத்தில் 60 சதவீதம்)

5.3.2.4 இற்கு மேலதிகமாக சுங்க கட்டளைச் சட்டத்தின் 103(1) ஆம் பிரிவின் பிரகாரம் **(பின்னிணைப்பு 05)** கப்பல்கள் தொடர்பான நடவடிக்கைகளை இலகுவடுத்துவதற்காக கப்பல்கள் துறைமுகத்திற்குள் வருதல், அதிலிருந்து வெளிச்செல்லல், அவற்றிலிருந்து பொருட்களை இறக்குதல், ஏற்றுதல், கப்பல்களிலிருந்து கப்பல்களுக்கு பொருட்களை ஏற்றுதல் ஆகிய விடயங்கள் தொடர்பாக நிதி அமைச்சரினால் விசேட பிரமாணங்கள் விதிக்கலாம். அதற்கிணங்க வழங்கப்பட்ட 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலின் பிரகாரம் **(பின்னிணைப்பு 06)** சுங்க உத்தியோகத்தர்களுக்கு நிர்ணயிக்கப்பட்டுள்ள வழக்கமான கடமை நேரங்களுக்குப் புறம்பான நேரங்களின் போது அல்லது கடமைகளுக்காக சுங்கம் மூடப்பட்டுள்ள தினங்களில் அந்த உத்தியோகத்தர்களால் நிறைவேற்றப்படுகின்ற சேவைகளுக்காக கட்டணம் அல்லது அறவீடுகளாக அறவிடப்படுகின்ற அனைத்து பணமும் அல்லது எந்தவொரு சுங்க உத்தியோகத்தர் தமது நிர்ணயிக்கப்பட்ட அலுவலகத்தில் அல்லது சேவையில் ஈடுபடும் இடத்தினை தவிர்த்து வேறு எந்தவொரு அலுவலகத்தில் அல்லது இடத்தில் கடமையில் ஈடுபடுவதற்காக கட்டணம் அல்லது அறவீடுகளாக அறவிடப்படுகின்ற அனைத்து பணமும் “சுங்க மேலதிக நேர வேலை மற்றும் கப்பல் சரக்குகளை பரீட்சித்தல் கட்டணம்” என்ற பெயருள்ள நிதியத்திற்கு செலவு வைத்தல் வேண்டும். மேற்கூறிய ஒழுங்கு விதிகளுக்கு மேலதிகமாக 2013 செப்டெம்பர் 27 ஆந் திகதிய 1829/39 ஆம் இலக்க வர்த்தமானி அறிவித்தலின் மூலம் **(பின்னிணைப்பு 07)** தொழில்நுட்ப ரீதியான விசேடத்துவ சேவைகளை வழங்குவதற்காக அறவிடப்படுகின்ற அனைத்து பணத்தையும் செலவு வைத்து “சுங்க தகவல் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்தினை” உருவாக்கி “மேலதிக நேர வேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல்

கட்டணம் மற்றும் சுங்க தகவல் தொழில்நுட்ப தொடர்பாடல் நிதியம்” என்பதாகப் பெயரிடப்பட்டிருந்தது.

### 5.3.3. இலங்கை சுங்கத்திலுள்ள சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம் (வெகுமதி நிதியம்)

#### 5.3.3.1 நிதியம் நிதி பெறுகின்ற முறைமை

மேலே 5.3.2.2. ஆம் பந்தியில் காட்டப்படுகின்ற முறைமையில் செலவுகளைக் கழித்ததன் பின்னர் மிகுதியாக உள்ள பணம் நியதிச்சட்ட கொடுப்பனவுகளுக்காக தற்காலிகமாக நிறுத்திவைக்கும் வைப்புக் கணக்கிற்கு (6000/0000/00/0018/0128/000) செலவு வைக்கப்படுவதுடன் அதன் பின்னர் ஒவ்வொரு சம்பவம் தொடர்பான சுங்க புலனாய்வு முடிவடைகையில் வெகுமதி செலுத்த வேண்டிய நபர்கள் தொடர்பான பட்டியலைத் தயாரித்ததன் பின்னர் செலுத்துவதற்குத் தேவைப்படும் நிதி ஏற்பாடு பொதுத்திறைசேரியிடம் வேண்டிக் கொள்ளப்பட்டு அப்பணத்தில் 50 சதவீதம் சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியத்திற்கு செலவு வைக்கப்படுகின்றது.

#### 5.3.3.2 வெகுமதி நிதியத்தின் குறிக்கோள்கள்

சுங்கவரி மேசடிகளை வெளிப்படுத்துதல், கட்டுப்படுத்துதல், தவிர்த்தல் போன்ற குறிக்கோள்களை முன்னிலைப்படுத்தி உத்தியோகத்தர்களுக்கும் தகவல் வழங்குபவர்களுக்கும் வெகுமதிகளை வழங்குவதற்காக இந்நிதியம் தோற்றுவிக்கப்பட்டது. உரிய உத்தியோகத்தர்களுக்கும் தகவல்களை வழங்குபவர்களுக்குமிடையே அமைச்சரினால் அங்கீகரிக்கப்பட வேண்டிய திட்டத்திற்கு இணங்க வெகுமதிகள் பகிர்ந்தளிக்கப்பட வேண்டுமென சுங்க கட்டளைச் சட்டத்தின் 153(2)(ஆ) பிரிவில் காட்டப்பட்டுள்ளது.

#### 5.3.3.3 வெகுமதி நிதியத்தின் உப குறிக்கோள்கள்

வெகுமதி நிதியத்தின் கீழ் பின்வருமாறு இன்னும் 04 உப நிதியங்கள் பேணப்படுவதுடன் வெகுமதியாகப் பகிர்ந்தளிப்பதற்கு முன்னர் இந்த உப நிதியங்களுக்காக பணம் ஒதுக்கீடு செய்யப்படுகின்றது.

##### (i) போதைப் பொருட்களைத் தடுத்தல் நிதியம்

வெகுமதி நிதியத்திற்கு ஒவ்வொரு சம்பவத்திலிருந்து (Investigations/cases) ஒதுக்கீடு அசய்யப்படுகின்ற அளவில் ஒரு சதவீதம் (1%) இந்நிதியத்திற்காக ஒதுக்கீடு செய்யப்படுவதுடன் போதைப் பொருள் சம்பந்தப்பட்ட சம்பவங்களுக்காக வெகுமதிகளைக் கொடுப்பனவு செய்தல் இயந்நிதியத்தின் குறிக்கோளாகும். நிதியத்திற்காக 2016 இலிருந்து 2023 ஆகஸ்ட் மாதம் வரை பணம் ஒதுக்கீடு செய்யப்பட்ட முறைமை மற்றும் நிதியத்திலிருந்து பணத்தை செலவு செய்த முறைமை கீழே தரப்படுகின்றது.

அட்டவணை இலக்கம் 01 - 2016 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் வரை போதைப் பொருட்களை தடுத்தல் நிதியத்தின் வருமானம் செலவுகள் தொடர்பான விபரம்

ஆண்டு	வருமானம் ரூபா	செலவு ரூபா
2016	79,739,956	-
2017	102,795,209	23,614,014
2018	101,281,345	7,186,714
2019	111,719,244	5,428,546
2020	119,458,378	3,414,100
2021	138,891,645	7,910,000
2022	169,894,606	-
2023 ஆகஸ்ட்	205,140,392	-

(ii) எரிபொருள் நிதியம்

வெகுமதி நிதியத்திற்கு ஒவ்வொரு சம்பவங்களிலிருந்து ஒதுக்கப்படுகின்ற அளவில் மூன்று சதவீதம் (3%) இந்நிதியத்திற்காக ஒதுக்கீடு செய்யப்படுவதுடன் சுங்கப் புலனாய்வு மற்றும் அடையாளம் காண்தல் தொடர்பான எரிபொருள் செலவுகளை மேற்கொள்ளுதல் இந்நிதியத்தின் குறிக்கோளாகும். நிதியத்திற்காக 2016 இலிருந்து 2023 ஆகஸ்ட் வரை பணம் கிடைத்த முறைமை மற்றும் நிதியத்திலிருந்த பணத்தை செலவு செய்த முறைமை பின்வருமாறாகும்.

அட்டவணை இலக்கம் 02 - 2016 இலிருந்து 2023 ஆகஸ்ட் வரை எரிபொருள் நிதியத்தின் வருமானம் செலவுகள் தொடர்பான விபரம்

ஆண்டு	வருமானம் ரூபா	செலவு ரூபா
2016	374,787,867	-
2017	440,341,560	-
2018	503,457,082	82,180
2019	555,279,601	-
2020	588,807,729	-
2021	651,419,513	-
2022	59,755,574	-
2023 ஆகஸ்ட்	862,568,964	-

(iii) 2.5 சதவீத (2.5%) நிதியம்

இந்நிதியத்திற்காக வெகுமதி நிதியத்திற்கு ஒவ்வொரு சம்பவங்களிலிருந்தும் ஒதுக்கப்படுகின்ற அளவிலிருந்து இரண்டு தசம் ஐந்து தவீதம் (2.5%) ஒதுக்கீடு செய்யப்படுவதுடன் வெகுமதித் திட்டத்தின் கீழ் உள்ளடக்கப்படாத உத்தியோகத்தர்களுக்கு வெகுமதிகளை கொடுப்பனவு செய்தல் நிதியத்தின் குறிக்கோளாகும். இந்நிதியத்திற்காக 2016 இலிருந்து 2023 ஆகஸ்ட் வரை பணம் கிடைத்த முறைமை மற்றும் நிதியத்திலிருந்து பணம் செலவு செய்யப்பட்ட முறைமை பின்வருமாறாகும்.

அட்டவணை இலக்கம் 03- 2016 இலிருந்து 2023 ஆகஸ்ட் வரை 2.5 சதவீத நிதியத்தின் வருமானம் செலவுகள் தொடர்பான விபரம்.

ஆண்டு	வருமானம் ரூபா	செலவு ரூபா
2016	110,838,866	-
2017	143,600,996	36,544,956
2018	138,633,807	-
2019	164,586,174	-
2020	182,494,597	-
2021	214,828,955	-
2022	271,086,409	-
2023 ஆகஸ்ட்	334,741,446	-

(iv) ஏனைய பிரிவுகளுக்கான நிதியம்

இந்நிதியத்திற்காக வெகுமதி நிதியத்திற்கு ஒவ்வொரு சம்பவத்திலிருந்தும் ஒதுக்கப்படுகின்ற அளவிலிருந்து இரண்டு சதவீதம் (2%) ஒதுக்கீடு செய்யப்படுவதுடன் சங்க புலனாய்வு நடைமுறைகளுக்கு நேரடியாக சம்பந்தப்படாத உத்தியோகத்தர்களுக்காக வெகுமதிகளை கொடுப்பனவு செய்தல் இந்நிதியத்தின் குறிக்கோளாகும். நிதியத்திற்காக 2016 இலிருந்து 2023 ஆகஸ்ட் வரை பணம் கிடைக்காத முறைமை மற்றும் நிதியத்திலிருந்து பணம் செலவு செய்யப்பட்ட முறைமை பின்வருமாறாகும்.

**அட்டவணை இலக்கம் 04 - 2016 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் வரை ஏனைய பிரிவுகளுக்கான நிதியத்தின் வருமானம் செலவுகள் தொடர்பான விபரம்**

ஆண்டு	வருமானம் ரூபா	செலவு ரூபா
2016	300,972,555	126,926,055
2017	336,020,870	183,908,556
2018	299,279,764	133,793,997
2019	295,998,214	115,519,704
2020	258,591,204	113,847,037
2021	335,206,925	167,004,581
2022	467,872,309	285,738,834
2023 ஆகஸ்ட்	311,209,988	44,651,115

**5.3.3.4 வெகுமதி நிதியத்திலிருந்து பிரதிபலன்களைப் பெற்றுக்கொள்வதற்கு தகமை பெற்றுள்ள தரப்பினர்கள்**

- i. சுங்க உத்தியோகத்தர்கள்
- ii. தகவல்களை வழங்குபவர்கள்
- iii. சுங்கத்திற்கு இணைத்துக்கொள்ளப்படுகின்ற இலங்கை நிருவாக சேவையின்/ முகாமைத்துவ சேவையின்/ சாரதிகள் சேவையின் உத்தியோகத்தர்கள்
- iv. பொலிஸ் உத்தியோகத்தர்கள்
- v. சிவில் விமான சேவை உத்தியோகத்தர்கள்
- vi. கடற்படை உத்தியோகத்தர்கள்

**5.3.3.5 நிதியத்தை நிருவகிப்பதற்காக வழங்கப்பட்டுள்ள உள்ளக சுற்றறிக்கைகள்**

1988 சனவரி 28 ஆந் திகதி நிதியம் தொடர்பாக வழங்கப்பட்ட 118 ஆம் இலக்க திணைக்கள உள்ளக பணிப்புரைகளுக்கு (பின்னிணைப்பு 08) பல்வேறு காலங்களில் மேற்கொள்ளப்பட்ட திருத்தங்களை உள்ளடக்கிய புணிப்புரைகள் தொடர்பான தகவல்கள் பின்வரும் அட்டவணை 05 இல் தரப்படுகின்றது.

	பண்புரை இலக்கம்	வழங்கப்பட்ட திகதி	பொழிப்பாக்கப்பட்ட பணிப்புரை	2023 செப்டெம்பர் 30 ஆந் திகதியளவில் செல்லுபடியானதா/ செல்லுபடியற்றதா என்பது
1	118	1988.01.28	<p>1988 பெப்ரவரி 01ஆந் திகதியில் உள்ளவாறு அல்லது அதற்கப் பின்னர் தேடிக் கண்டு பிடிக்கப்பட்ட அனைத்து சம்பவங்களுக்கும் (Cases) வெகுமதிகளைப் பகிர்ந்தளிப்பது தொடர்பாக தயாரிக்கப்பட்ட பணிப்புரையாகும். அப்பணிப்புரையின் பிரகாரம் தகவல் என்பது பின்வருமாறு வகைப்படுத்தப்பட்டிருந்தது.</p> <p>1. முதலாந்தரத்திலுள்ள தகவல்கள் (First Degree Information)          குற்றம் இடம்பெறுவதற்கு முன்னர் வழங்கப்படுகின்ற தகவல்களாகும். அதற்கு பின்வரும் விடயங்கள் பூரணப்படுத்தப்பட்டிருத்தல் வேண்டும்.</p> <ul style="list-style-type: none"> <li>• தரப்பினரை அடையாளங் காணல்</li> <li>• தடை செய்யப்பட்ட பொருட்களின் தன்மை</li> <li>• இறக்குமதி அல்லது ஏற்றமதி இடம்பெற்ற முறைமை/மறைத்து வைத்திருந்த முறைமை</li> <li>• குற்றம்/பிழைகள் மேற்கொண்ட நேரம், திகதி மற்றும் இடம்</li> </ul> <p>பிழை இடம்பெற்ற சந்தர்ப்பத்திற்காக மேலே குறிப்பிட்ட தகவல்களை வெற்றிகரமாக வெளிப்படுத்தி நடவடிக்கை எடுக்கப்பட்டிருக்குமாக இருந்தால் அவ்வாறான தகவல்களை தெரியப்படுத்தியவர் 60% இற்கு தகமை பெறுவார்.</p> <p>2. இரண்டாம் தரத்திலுள்ள தகவல்கள் (Second Degree Information)          குற்றம் மேற்கொண்டதன் பின்னர் வழங்கப்படுகின்ற தகவல்களாகும். அதற்கு பின்வரும் விடயங்கள் பூரணப்படுத்தப்பட்டிருத்தல் வேண்டும்.</p> <ul style="list-style-type: none"> <li>• தரப்பினரை அடையாளங்காணல்</li> <li>• தடை செய்யப்பட்ட பொருட்களின் தன்மை</li> <li>• களவுப் பொருள்/ தடை செய்யப்பட்ட இருப்பினை களஞ்சியப்படுத்தியுள்ள இடம்</li> </ul> <p>குற்றம் இடம்பெற்ற சந்தர்ப்பத்திற்காக மேலே குறிப்பிட்ட தகவல்களை வெற்றிகரமாக வெளிப்படுத்தி நடவடிக்கை எடுக்கப்பட்டிருக்குமாக இருந்தால் அவ்வாறான தகவல்களை வழங்கியவர் 40% தகமை பெறுவார்</p> <p>3. மூன்றாம் தரத்திலுள்ள தகவல்கள் (Third Degree Information)          மேலே 01 மற்றும் 02 இல் உள்ளடக்கப்படாத தகவல்களாகும். அவ்வாறான தகவல்களின் மூலம் மேற்கொள்ளப்பட்ட வெளிப்படுத்தல்களின் போதுமான தகவல்களை வழங்கியவருக்கு 40% மும், குற்றம் இடம்பெற்ற பின்னர் மேற்கொண்ட பிடித்தல்கள் சம்பந்தமான தகவல்களை வழங்கியவர் 20% இற்கும் தகமைபெறுவார்.</p>	செல்லுபடியானது

			<p>இதற்கு மேலதிகமாக பணிப்புரையின் 05(எ) மற்றும் 05(ஏ) பந்தியின் பிரகாரம்</p> <p>05(எ). ஒரு தகவல் இல்லாது தமது அவதானிப்பின் அடிப்படையில் செயற்பாட்டினை ஆரம்பிக்கின்ற ஒரு ஆரம்ப உத்தியோகத்தர் பிடித்தல் அல்லது வெளிப்படுத்திக்கொள்வதற்காக பங்குபற்றாதிருந்த போதிலும் மேலே 01, 02, 03 இல் குறிப்பிட்ட தகவல்களை வழங்கியவர்களுக்கு வழங்குகின்ற பங்குகளுக்குச் சமமான பங்குகளுக்காக தகமை பெறுவார்கள்.</p> <p>05(ஏ). தகவல் இல்லாது தமது அவதானிப்பின் அடிப்படையில் செயற்பாட்டினை ஆரம்பிக்கின்ற ஒரு ஆரம்ப உத்தியோகத்தர் பிடித்தல்/ வெளிப்படுத்துவதற்காகவும் பங்குபற்றுகையில் (கற்றத்தை மேற்கொண்ட சந்தர்ப்பத்தில் வெளிப்படுத்துதல் சம்பந்தமாக) 60% இற்கு தகமை பெறுவார். குற்றம்/ பிழை மேற்கொண்டதன் பின்னர் வெளிப்படுத்துதல் சம்பந்தமாக 50% இற்கு தகமை பெறுவார். இதற்கு மேலதிகமாக மேற்கூறிய இரண்டு சந்தர்ப்பங்களுக்காக பிடித்தல் உத்தியோகத்தர் முறையே 20% மற்றும் 30% இற்கு தகமை பெறுவார். (வழமையான பங்கிற்கு மேலதிகமாக)</p> <ul style="list-style-type: none"> <li>முறைப்பாட்டினை முடிவுறுத்தியதன் பின்னர் இறக்குமதியாளர்களிடமிருந்து/ ஏற்றுமதியாளர்களிடமிருந்து மேலதிகமாக மீண்டும் அறவீடு செய்தல் மேற்கொள்கையில் மேலதிக சுங்க வரியாக அறவிடப்பட்ட பணத்தில் 6% இற்குச் சமமான பணம் அவ்வாறான அறவீட்டினை மேற்கொண்ட நபருக்கு வெகுமதிப் பணத்திலிருந்து செலுத்துதல் வேண்டும்.</li> <li>பணிப்புரைகளின் பல்வேறு தரங்களில் சுங்க உத்தியோகத்தர்களுக்கு, பொலிஸ், இராணுவப்படை, கடற்படை மற்றும் மதுவரி உத்தியோகத்தர்களுக்கு வெகுமதிப் பங்குகள் கிடைக்கும் அளவு காட்டப்பட்டுள்ளது. சுங்க புலனாய்வுகளுக்கு நேரடியாக சம்பந்தப்படுகின்ற சுங்க அதிகாரிகள் மற்றும் அவர்களில் கீழ் தரங்களில் உள்ள உத்தியோகத்தர்களுக்கு மாத்திரம் வெகுமதிப் பங்குகள் கிடைப்பதற்கு தகமை கிடைத்திருந்தது.</li> </ul>	
2	118 A	1994.01.03	<p>பணிப்புரை இலக்கம் 118 இன் 6(iii) ஆம் பிரிவில் காட்டப்பட்டுள்ளவாறு கைப்பற்றப்பட்ட பொருட்களின் பொறுப்பாண்மை மற்றும் விற்பனை செய்யும் கடமையில் ஈடுபட்டுள்ள மத்திய விற்பனைப் பிரிவின் உத்தியோகத்தர்களுக்கு வெகுமதிகளை கொடுப்பனவு செய்யும் போது வழக்கமான பங்கிற்காக தகமை வழங்கப்பட வேண்டும் என காட்டப்பட்டிருந்தும் அவ்வாறு செய்யாமையினால் அதற்கிணங்க வெகுமதியை வழங்குதலினை அமுல்படுத்துதல் வேண்டும்.</p>	செல்லுபடியானது
3	118 B	1989.05.15	<p>மதிப்பீட்டு பிரிவின் உத்தியோகத்தர்களால் புலனாய்வினை ஆரம்பிக்கும் போது மற்றும் கைப்பற்றும் போது அப்பிரிவிலுள்ள அனைவர்களுக்குமாக 100 பங்குகள் ஒதுக்கீடு செய்யப்படுகின்றன.</p>	செல்லுபடியானது
4	118 C	1991.09.11	<p>வெகுமதிப்பட்டியலினைத் தயாரித்து வெகுமதிப்பட்டியலினை கணக்காளருக்கு சமர்ப்பிப்பதற்கு முன்னர் ஆரம்பித்தல்/ வெளிப்படுத்தல் உத்தியோகத்தர்களுக்கு தெரியப்படுத்துதலானது வெகுமதிப் பட்டியலினைத் தயாரிக்கின்ற உத்தியோகத்தர்களின் பொறுப்பாகும்.</p>	செல்லுபடியானது



5	118 D	1993.12.07	வெகுமதிகளைப் பகிர்ந்தளிக்கும் போது 50 பங்குகளை மேலதிக ஒதுக்கத்திற்கு செலவு வைத்து கொள்கைத்திட்ட ஆராய்ச்சி மற்றும் பயிற்சிப் பிரிவின் உத்தியோகத்தர்களுக்கு பகிர்ந்தளிக்கப்படும்.	செல்லுபடியற்றது
6	118 E	1993.09.08	பணிப்புரை இலக்கம் 118 இன் 06 ஆம் இலக்க பந்திக்கான பிற்சேர்க்கை மற்றும் 06 ஆம் இலக்க பந்தியின் குறிப்பின் கீழ் மூன்றாம் பந்தியில் திருத்தங்களை மேற்கொண்டு, உளவு மற்றும் புலனாய்வுப் பிரிவின் மற்றும் விசேட புலனாய்வு, உளவுப் பிரிவின் உத்தியோகத்தர்களால் ஆரம்பித்தல் வெளிப்படுத்துதல் மற்றும் கைப்பற்றுதல் மேற்கொள்கின்ற சந்தர்ப்பங்களின் போது மற்றும் மொத்த வருமானம் ரூபா 25000/= இனை மிகைக்கின்ற சந்தர்ப்பங்களின் போது கிளையின் அல்லது பிரிவின் அனைத்து உத்தியோகத்தர்கள் மற்றும் ஊழியர்களுக்கிடையே பகிர்ந்தளிப்பதற்காக 100 பங்குகளை ஒதுக்கத்திற்கு ஒதுக்கீடு செய்தல் வேண்டும்.	செல்லுபடியானது
7	221	1994.01.25	போதைப் பொருட்கள் மற்றும் அவை சார்ந்த பொருட்களைப் பிடிக்கின்ற உத்தியோகத்தர்கள் மற்றும் தகவல் வழங்குபவர்களுக்கு கொடுப்பனவு செய்வதற்காக நிதியத்தில் 1 சதவீதம் அளவினை ஒதுக்கீடு செய்தல்	செல்லுபடியானது
8	118 F	1995.03.06	ஒரு சம்பவத்தை புலனாய்வு செய்ததிலிருந்து பெற்ற வெகுமதிப் பணம் ரூபா 25000 இற்கு குறையாத ஒவ்வொரு சந்தர்ப்பத்திலும் அறுபது (60) பங்குகளை மேலதிக ஒதுக்கத்திற்கு செலவு வைத்து அதிலிருந்து I. கொள்கைத் திட்டங்கள் மற்றும் ஆராய்ச்சிப் பிரிவு II. பயிற்சி பிரிவு III. இரசாயன கிளை (ஆய்வுகூடம்) IV. சட்ட செயற்பாட்டுப் பிரிவு V. முதலீட்டுச் சபையின் அலுவலகங்களிலுள்ள உத்தியோகத்தர்களுக்குச் செலுத்தப்பட வேண்டும் என்ற முறைமை	செல்லுபடியற்றது
9	118 G	1995.03.07	பணிப்புரை இலக்கம் 118 இன் 08 ஆம் பந்தியை திருத்தம் செய்து மேலதிக சுங்க வரியாக அறிவிடப்பட்ட பணத்தில் • 6% இற்குச் சமமான பணம் வெகுமதி நிதியத்திலிருந்து அதனுடன் சம்பந்தப்பட்ட உத்தியோகத்தர்களுக்குச் செலுத்தப்பட வேண்டும். • 4% இற்குச் சமமான பணம் கிளைக்குப் பொறுப்பான பதிவிநிலை உத்தியோகத்தரினால் சான்றுபடுத்தப்பட்ட கிளையின் அனைத்து ஆளணியினர்களுக்குமிடையே பகிர்ந்தளிப்பதற்காக வெகுமதி நிதியத்திலிருந்து கிளையின் ஒதுக்கத்திற்கு செலவு வைக்கப்படுகின்றது.	செல்லுபடியானது
10	118 H	1995.05.16	பணிப்புரை இலக்கம் 118 இன் 05 ஆம் பந்திக்கான திருத்தங்களைச் சேர்த்து • சுங்க புலனாய்வு நடவடிக்கைகளுக்காக பொருட்களை மதிப்பீடு செய்து விசேடத்துவ அறிவினை வழங்குகின்ற மதிப்பீட்டு உத்தியோகத்தர்களுக்கு வழங்குகின்ற பங்கினை மிகைக்காதிருத்தல் வேண்டும் எனவும் • இரத்தினக்கல் போன்றவைகளின் மதிப்பீட்டாளர்களுக்கு வழங்குகின்ற பணம் இரத்தினக்கல் மதிப்பீட்டாளர்களின் வெகுமதி ஒதுக்கத்திற்கு செலவு வைக்கப்படுதல் வேண்டும். • பணிப்புரை இலக்கம் 118 இன் 06 ஆம் பந்தி நீக்கப்பட்டு பின்வரும் பந்தி அதற்காக பதிலீடு செய்யப்பட்டுள்ளது. I. வெளிப்படுத்தலுக்கு முன்னர் அல்லது பின்னர் செயற்பாடாக பங்களிப்புச் செய்கின்ற உத்தியோகத்தர்களுக்கு - சாதாரண பங்கு	செல்லுபடியானது

			<p>II. கைப்பற்றப்பட்ட பொருட்களை பொறுப்பேற்றலும் விடுவித்தலும் மற்றும் விற்பனை செய்வதற்கு அல்லது கைதவிப்புச் செய்வதற்கு பொருட்களை மதிப்பீடு செய்தல்-விற்பனை வருமானத்தில் சாதாரண பங்கு</p> <p>III. CDU Pool விற்பனை வருமானத்தில் 30 பங்குகள்</p>	
11	118 I	1995.07.31	<p>பணிப்பாளர் நாயகத்தின் ஆளணியின் பின்வரும் பதவிகளானது 08 வெகுமதிப் பங்குகளுக்காக வெகுமதிப் பட்டியலில் உள்ளடக்கப்பட வேண்டுமெனவும் சம்பவக் கோவையை பராமரிக்கின்ற பிரிவிற்கு அந்த உத்தியோகத்தர்களின் பெயர்ப் பட்டியல் அனுப்பப்படுதல் வேண்டும்.</p> <p>I. பணிப்பாளர் நாயகத்தின் செயலாளர் II. சுங்க பரிசோதகர் I ஆம் தரம் - 02 உத்தியோகத்தர்கள் III. அ.செ.உ IV. பணிப்பாளர் நாயகத்தின் சாரதி</p>	செல்லுபடியற்றது
12	118 J	1995.10.09	<p>பணிப்புரை இலக்கம் 118I இரத்துச் செய்யப்பட்டு ஒவ்வொரு சம்பவத்திலிருந்தும் 08 பங்குகள் கொள்கை திட்டமிடல் மற்றும் ஆராய்ச்சி பிரிவிற்கு (PP&amp;R) ஒதுக்கீடு செய்து பணிப்பாளர் நாயகத்தின் ஆளணியினரையும் PP&amp;R பிரிவிற்கு சேர்த்து வெகுமதி செலுத்தப்படுதல் வேண்டும்.</p>	செல்லுபடியற்றது
13	118 K	2003.04.01	<p>2003 ஏப்ரல் 01 அல்லது அதன் பின்னர் மேற்கொள்ளப்பட்ட வெகுமதியானது 10% வரிக்கு உட்பட்டது.</p>	செல்லுபடியானது
14	118 L	2003.10.13	<p>வெகுமதிகளைப் பகிர்ந்தளித்தலானது பறிமுதல் செய்யப்பட்ட திகதியிலிருந்து ஐந்து மாதங்களுக்குப் பின்னர் இடம்பெறுதல் வேண்டும். வெகுமதிப் பட்டியல் அங்கீகரிக்கப்பட்ட அனைத்து பதவிநிலை உத்தியோகத்தர்கள் அவ்வாறான வெகுமதிக் கொடுப்பனவிற்காக அவர்களின் அங்கீகாரத்தினை வழங்குவதற்கு முன்னர் இத்தேவைப்பாட்டினை முறைப்படியாக பின்பற்றுவதற்கு சான்றுபடுத்தல் அத்தியவசியமானதாகும்.</p>	செல்லுபடியற்றது
15	118 M	2005.12.30	<p>DOPL இன் 118(L) ஆம் இலக்க பணிப்புரை இரத்துச் செய்யப்பட்டுள்ளது.</p>	செல்லுபடியானது
16	118 N	2008.06.25	<p>பணிப்புரை இலக்கம் 118 இன் பிரிவுகள் VII மற்றும் VIII திருத்தம் செய்யப்பட்டு அனைத்து தட்டச்சு உத்தியோகத்தர்களும் அதற்குச் சமமான சேவையிலுள்ள உத்தியோகத்தர்களும் புதிய அரசாங்க முகாமைத்துவ சேவையின் கீழுள்ள உத்தியோகத்தர்களாகக் கருதி வெகுமதியின் 04 பங்குகள் வழங்கப்படுதல் வேண்டும்.</p>	செல்லுபடியானது
17	118 O	2014.03.27	<p>பணிப்புரை இலக்கம் 118 இன் 06 ஆம் பந்தி திருத்தம் செய்யப்பட்டு மேலதிக ஒதுக்கமாக ICT வெகுமதி ஒதுக்கம் ஸ்தாபிக்கப்பட்டு பகிர்ந்தளிக்கப்படுகின்ற பெறுமதி ரூபா 25,000 இற்கு அதிகரிக்கின்ற ஒவ்வொரு சம்பவத்திலும் 30 பங்குகள் அந்த ICT ஒதுக்கத்திற்கு வழங்கப்படுதல் வேண்டும்.</p>	செல்லுபடியற்றது
18	118 P	2014.09.26	<p>பணிப்புரை இலக்கம் 118 இன் 06 ஆம் பந்தி திருத்தம் செய்யப்பட்டு மேலதிக பணிப்பாளர் நாயகத்தின் பின்வரும் ஆளணியினரை வெகுமதிகளைப் பகிர்ந்தளிக்கும்பட்டியலுக்கு உள்ளடக்கி 08 வெகுமதிப் பங்குகளை PP&amp;R ஒதுக்கத்திற்குச் சேர்த்துக்கொள்ளல்</p> <p>I. சுங்க வருமானங்கள் மற்றும் சேவைகள் மேலதிக பணிப்பாளர் நாயகத்தின் அலுவலக செயற்பாட்டு உதவியாளர்களில் ஒரு நபரும் சாரதிகளில் ஒரு நபரும் II. சுங்க மனித வளங்கள் மேலதிக பணிப்பாளர் நாயகத்தின் அலுவலக செயற்பாட்டு உதவியாளர் ஒரு நபர் III. சுங்க அமுல்படுத்தல் மேலதிக பணிப்பாளர் நாயகத்தின் அலுவலக செயற்பாட்டு உதவியாளர் ஒரு நபர் மற்றும் சாரதி ஒரு நபர்</p>	செல்லுபடியற்றது

			<p>IV. சுங்க மாகாண மேலதிக பணிப்பாளர் நாயகத்தின் அலுவலக செயற்பாட்டு உதவியார் ஒரு நபரும் சாரதி ஒரு நபரும்.</p> <p>V. சுங்க நிறுவனம் சார்ந்த மேலதிக பணிப்பாளர் நாயகத்தின் அலுவலக செயற்பாட்டு உதவியாளர் ஒரு நபர்.</p>	
19	118 Q	2015.07.09	பணிப்புரை இலக்கம் 118 இன் 09 ஆம் பந்தி திருத்தம் செய்யப்பட்டு பிரதி சுங்க அத்தியட்சகர்களை வெகுமதி பட்டியலில் உள்ளடக்கி அவர்களுக்கு 10 பங்கு வெகுமதிகள் ஒதுக்கீடு செய்தல் வேண்டும்.	செல்லுபடியானது
20	118 R	2015.09.28	<p>PP&amp;R பிரிவின் வெகுமதி ஒதுக்கத்திற்கான பங்குகளின் அளவினை 100 வரை அதிகரித்தல் மற்றும் பின்வரும் PP&amp;R பிரிவின் ஒதுக்கத்திற்காக உள்ளடக்கப்படுதல் வேண்டும்</p> <p>I. போதைப் பொருள் தடுத்தல் பிரிவு</p> <p>II. CIU பிரிவு</p> <p>III. மேலதிக பணிப்பாளர் நாயகத்தின் அலுவலகங்களின் அனைத்து ஆளணியினரும்</p>	செல்லுபடியற்றது
21	118 S	2015.11.27	118 F ஆம் இலக்க பணிப்புரையில் ரூபா 25000 இற்கு குறையாதது என்பதனை ரூபா 25000 இனை மிகைக்கையில் என திருத்தம் செய்தல்	செல்லுபடியற்றது
22	118 T	2017.11.02	118 ஆம் இலக்க பணிப்புரையை திருத்தம் செய்து பொருட்களை வகைப்படுத்தல் பிரிவின் ஆளணியினரை PP&R இன் வெகுமதி ஒதுக்கத்திற்காக உள்ளடக்குதல் வேண்டும்.	செல்லுபடியற்றது
23	118 U	2017.11.08	பணிப்புரை இலக்கம் 118 இன் 09 ஆம் பந்தி திருத்தப்பட்டு PP&R இன் வெகுமதி ஒதுக்கத்திற்கான பங்கினை அளவினை 125 வரை அதிகரித்தல் வேண்டும்	செல்லுபடியற்றது
24	118 V	2019.04.04	<p>பணிப்புரை இலக்கம் 118 U பந்தியை திருத்தம் செய்து கீழுள்ள பின்வரும் உப பந்திகள் பணிப்புரை இலக்கம் 118 இன் 06 ஆம் பந்தியில் உள்ளடக்கி</p> <p>ஆபத்து முகாமைத்துவ ஒதுக்கத்தை ஸ்தாபித்தல் (RMRP) மற்றும் பகிர்ந்தளிக்கின்ற வெகுமதிகளின் பெறுமதியை ரூபா 25,000 இற்கு அதிகரிக்கையில் 50 பங்குகளை அப்பிரிவிற்கு ஒதுக்கீடு செய்தல் மற்றும் அதனை அந்த பிரிவின் அனைத்து உத்தியோகத்தர்களுக்கும் செலுத்துதல்</p>	செல்லுபடியற்றது
25	118 W	2019.11.18	<p>பணிப்புரை இலக்கங்கள் 118 I, 118 J, 118 O, 118 P, 118 R, 118 S, 118 T, 118 U, 118 V என்பன இரத்துச் செய்யப்பட்ட பின்வரும் திருத்தங்கள் மேற்கொள்ளப்பட்டன.</p> <p>பகிர்ந்தளிக்கப்படுகின்ற வெகுமதிகளின் பெறுமதி ரூபா 25000 இனை மிகைக்கையில் அவற்றில் 205 பங்குகள் PP&amp;R ஒதுக்கம் என்ற பெயரில் மேலதிக ஒதுக்கத்திற்கு மாற்றுதல் மற்றும் அதனை பின்வரும் பிரிவு/ கிளை/ அலகுகளின் அனைத்து உத்தியோகத்தர்களுக்கும் பகிர்ந்தளித்தல்</p> <p>I. மேலதிக பணிப்பாளர் நாயகத்தின் ஆளணியினர்</p> <p>II. மேன்முறையீட்டு பிரிவு</p> <p>III. இனவிருத்தி, கலாச்சார மற்றும் தேசிய மரபுரிமைகளை பாதுகாத்தல் பிரிவு</p> <p>IV. மத்திய உளவு பிரிவு</p> <p>V. தற்காலிக அடையாளம் காணல் இலக்கம்/ பெறுமதி சேர்வரி (TIN /VAT) மற்றும் சுங்க தலைமை அலுவலக உப முகவர்களைப் பதிவு செய்தல் அலகு</p> <p>VI. பொருட்களை வகைப்படுத்தல் அலகு</p> <p>VII. சுங்க பரீட்சித்தல் பிரிவு</p> <p>VIII. சுங்க பணிப்பாளர் நாயகத்தின் ஆளணியினர்</p> <p>IX. ஏற்றமதி செயன்முறைப்படுத்தல் வலயம் (EPZ) - பியகம்</p> <p>X. இரத்தினகல் அலகு</p> <p>XI. மனித வளங்கள் அபிவிருத்திப் பிரிவு</p> <p>XII. தகவல் மற்றும் தொடர்பாடல் ரெதாழில்நுட்ப பிரிவு</p>	செல்லுபடியானது

- XIII. சட்ட நடவடிக்கைகள் பிரிவு  
 XIV. போதைப் பொருள் கட்டுப்பாட்டுப் பிரிவு  
 XV. கொள்கை திட்டமிடல் மற்றும் ஆராய்ச்சி பிரிவு  
 XVI. ஆபத்து முகாமைத்துவ பிரிவு

குறிப்பு :- 118A, 118B, 118D, மற்றும் 118 E ஆம் இலக்க திணைக்கள பணிப்புரைகளை வழங்கிய திகதிகளில் ஒன்றுசேர்த்தல்கள் இருக்கவில்லை.

5.3.3.6 வெகுமதி நிதியம் தொடர்பாக வழங்கப்பட்ட 118 ஆம் இலக்க 1988 சனவரி 28 ஆந் திகதிய திணைக்கள உள்ளக பணிப்புரைகளின் வெகுமதி கொடுப்பனவு மேற்கொள்ள வேண்டிய முறைமை தொடர்பான சில முக்கிய பிரிவுகள் பின்வருமாறாகும்.

**அட்டவணை இலக்கம் 06- DOPL 118 இன் பிரகாரம் வெகுமதி கொடுப்பனவு மேற்கொள்ள வேண்டிய முறைமை தொடர்பான முக்கியமான பிரிவுகள்**

பந்திக்கான தொடர்பு மற்றும் விபரம்	தகவல் வழங்க்பவர்	பிடித்தலை மேற்கொண்ட/ வெளிப்படுத்திய உத்தியோகத்தர்	பிடிப்பதற்கு முன்னர் மற்றும் பின்னர் பிடித்தலினை மேற்கொண்ட உத்தியோகத்தர்களுடன் ஏனைய உத்தியோகத்தர்களுக்கு	2.5 சதவீத (2.5%) நிதியம்	எரிபொருள் நிதியம்
01 முதலாந் தரத்திலுள்ள தகவல்கள்		60%	20%	20%	01, 02, 03, 05(எ) மற்றும் 05(ஏ) ஆம் இலக்க பந்திகளில் காட்டப்படுகின்ற வாறு கதவல் வழங்குபவர்களிடமிருந்தும் மற்றும் பிடிக்கின்ற மற்றும் வெளிப்படுத்துகின்ற உத்தியோகத்தர்களின் பங்குகளின் மொத்தத்தில் 2.5% இனை ஒதுக்கீடு செய்தல்.
02 இரண்டாந்தரத்திலுள்ள தகவல்கள்		40%	30%	30%	
03 மூன்றாந் தரத்திலுள்ள தகவல்கள்	குற்றங்கள் மேற்கொண்ட சந்தர்ப்பத்தின் போது	40%	30%	30%	
	குற்றங்கள் இடம்பெற்றதன் பின்னர்	20%	40%	40%	
05 (எ) தொடக்க உத்தியோகத்தரின் தகவல்		சதவீதமானது மேலுள்ள பந்திகள் இலக்கம் 01, 02 மற்றும் 03 இன் சதவீதங்களுக்குச் சமனானதாகும்.			
05 (ஏ) ஆரம்ப உத்தியோகத்தரின் தகவல்	குற்றங்கள் மேற்கொண்ட சந்தர்ப்பத்தின் போது	60%	20%	20%	
	குற்றங்கள் இடம்பெற்றதன் பின்னர்	50%	30%	20%	

**5.3.3.7 வெகுமதி நிதியத்திலிருந்து பிரதிபலன்களைப் பெற்றுக்கொள்வதற்கு தகமை பெறுகின்ற முறைமை**

மேலே 5.3.3.5 ஆம் பந்தியின் அட்டவணை இலக்கம் 05 இன் பிரகாரம் மற்றும் 5.3.3.6 ஆம் பந்தியின் அட்டவணை இலக்கம் 06 இன் பிரகாரம் நிதியத்திலிருந்து பிரதிபலன்களைப் பெற்றுக்கொள்வதற்கு தகமை பெறும் முறைமை தரப்பட்டுள்ளது.

**5.3.3.8 வெகுமதி நிதியத்திலிருந்து பணத்தை விடுவித்தல்**

இந்நிதியத்தினை பரீட்சிக்கும் போது 2012 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரையான 12 ஆண்டுகளுக்கு அண்மித்த காலத்தில் நிதியத்திலிருந்து உத்தியோகத்தர்கள் ஒற்றர்கள் மற்றும் பல்வேறு சேவைகளை வழங்குகின்ற பிரிவகளுக்காக ரூபா 23,529,998,681 தொகை செலுத்தப்பட்டது. (இந்நிதியத்திலிருந்து 1998 ஆம் ஆண்டிலிருந்து பணம் செலுத்தப்பட்டிருந்தும் அத்தகவல்களை கணக்காய்விற்குப் பெற்றுக்கொள்வதற்கு முடியாதிருந்தது)

**அட்டவணை இலக்கம் 07- 2012 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரை வெகுமதி நிதியத்திலிருந்து உத்தியோகத்தர்கள், ஒற்றர்கள் மற்றும் பல்வேறு சேவைகளை வழங்கும் பிரிவுகளுக்காக மேற்கொள்ளப்பட்ட கொடுப்பனவுகள் தொடர்பான விபரம்**

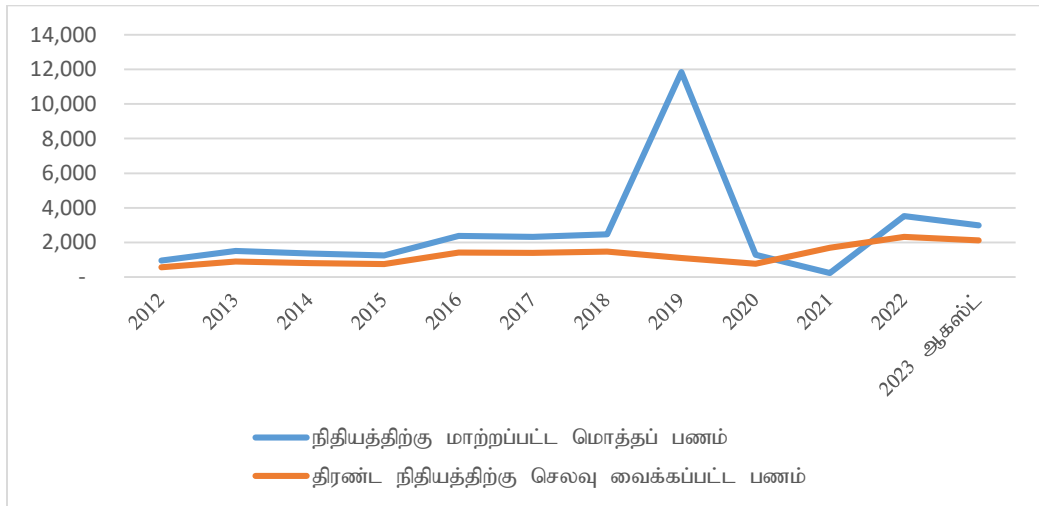
ஆண்டு	செலுத்தப்பட்ட வெகுமதிக்கோவைகளின் எண்ணிக்கை	நிதியத்திற்கு மாற்றப்பட்ட முழுப்பணம்	சுங்க சேவையின் மற்றும் சுங்கத்தில் இருக்கின்ற ஏனைய சேவைகளின் ஆளணிக்காக செலுத்தப்பட்ட பணம்	ஒற்றர்களுக்காகச் செலுத்தப்பட்ட பணம்	ஏனைய உப நிதியங்கள் மற்றும் பொலிஸ், வமானப் படை, கடற்படை முதலிய சேவைகளுக்காக செலுத்தப்பட்ட பணம்	திரண்ட நிதியத்திற்குச் செலவு வைக்கப்பட்ட பணம்
		ரூபா	ரூபா	ரூபா	ரூபா	ரூபா
2012	183	952,882,430	658,519,186	128,208,276	166,154,968	571,729,458
2013	286	1,509,280,909	1,089,268,962	121,281,124	298,730,823	905,568,545
2014	343	1,353,531,889	953,858,131	117,310,035	282,363,723	812,119,133
2015	274	1,252,772,591	1,090,976,365	123,347,553	38,448,673	751,663,555
2016	279	2,371,231,289	1,629,006,445	185,138,406	557,086,438	1,422,738,773
2017	246	2,316,128,767	1,658,990,867	109,462,461	547,675,439	1,389,677,260
2018	266	2,462,038,890	1,635,981,137	237,337,440	588,720,313	1,477,223,334
2019	231	1,843,013,865	1,104,988,629	295,409,615	442,615,621	1,105,808,319
2020	146	1,297,069,866	985,187,046	124,421,392	187,461,428	778,241,920
2021	177	2,832,805,136	2,104,040,195	425,266,803	281,687,527	1,699,683,082
2022	257	3,517,772,169	2,193,497,401	623,413,400	483,423,759	2,326,607,962

2023 ஆகஸ்ட் 31	194	2,983,231,208	1,755,726,867	256,259,529	722,523,788	2,114,746,934
மொத்தம்	2882	24,225,600,376	16,860,041,231	2,744,783,624	3,925,173,826	14,535,360,226

குறிப்பு:- சுங்க சேவையில் மற்றும் சுங்கத்தில் இருக்கின்ற ஏனைய சேவைகளின் ஆளணியினருக்காகச் செலுத்தப்பட்ட வெகுமதிப் பணத்தின் பெறுமதியானது வரியைக் கழித்ததன் பின்னரான பணம் காட்டப்பட்டுள்ளது.

5.3.3.8.1 12 ஆண்டுகளுக்கு அண்மித்த காலமாக (2012 சனவரி 01 ஆந் திகதியிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரை) நிதியத்திற்கு ரூபா 24,225,600,376 பெறுமதி வெகுமதிக்கொடுப்பனவாக செலவு வைக்கப்பட்டிருந்ததுடன் அது தொடர்பான சம்பவக் கோவைகளின் எண்ணிக்கை 2,882 ஆகும். அவற்றில் ரூபா 16,860,041,231 சுங்க சேவையில் மற்றும் சுங்கத்தின் ஏனைய சேவைகளிலுள்ள ஆளணியினருக்குச் செலுத்தப்பட்டிருந்ததுடன் ஒற்றர்களுக்குச் செலுத்தப்பட்ட பணம் ரூபா 2,744,783,624 தொகையும் ஏனைய உப நிதியங்கள் மற்றும் பொலிஸ், விமானப்படை, கடற்படை முதலிய சேவைகளுக்காகச் செலுத்தப்பட்ட பணம் ரூபா 3,925,173,826 தொகையும் ஆகும்.

**உருவரிப்படம் 01 -2012 ஆம் ஆண்டிலிருந்து 2023 அகஸ்ட் 31 ஆந் திகதி வரை வெகுமதி நிதித்திலிருந்து உத்தியோகத்தர்கள் மற்றும் திரண்ட நிதியத்திற்கு மேற்கொள்ளப்பட்ட செலவு வைத்தல்கள்**



5.3.3.9 மேலும் 2016/2017 காலப்பகுதியிலிருந்து 2022/2023 காலப்பகுதி வரை மற்றும் 2023 ஏப்ரல் 01 ஆந் திகதியிலிருந்து ஆகஸ்ட் 31 ஆந் திகதி வரையான 07 ஆண்டுகள் மற்றும் 05 மாதங்கள் காலத்தின் போது நிதியத்திலிருந்து அதிகளவான வெகுமதிகளைப் பெற்றுக்கொண்ட 100 உத்தியோகத்தர்கள் தொடர்பான தகவல்கள் பின்வரும் அட்டவணையில் காட்டப்பட்டுள்ளது.

**அட்டவணை இலக்கம் 08- 2016 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரை வெகுமதி நிதியத்திலிருந்து அதிக அளவான வெகுமதிகளைப் பெற்றுக்கொண்ட 100 சுங்க உத்தியோகத்தர்கள் தொடர்பான விபரம்**

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023-04-01 இலிருந்து 2023-08-31 வரை (05 மாதங்கள்)
உச்ச அளவான வெகுமதிகளைப் பெற்றுக்கொண்ட 100 உத்தியோகத்தர்களின் வெகுமதிப் பணத்தின் மொத்தம் (ரூபா)	943,604,646	1,041,021,302	829,395,843	635,092,704	474,939,316	1,042,271,726	1,039,219,123	805,413,898
அதற்கிணங்க உத்தியோகத்தர்களின் வெகுமதிப் பணத்தின் சராசரி (ரூபா)	9,436,046	10,410,213	8,293,958	6,350,927	4,749,393	10,422,717	10,392,191	8,054,139
உயர்வான வெகுமதிகளைப் பெற்ற உத்தியோகத்தர் பெற்ற வெகுமதிப் பணம் (ரூபா)	27,084,335	95,466,938	47,403,277	28,893,885	24,955,229	125,780,424	111,020,149	28,552,940
உச்ச அளவான வெகுமதிகளைப் பெற்ற 100 நபர்களின் சராசரி வெகுமதிப் பணத்தினை விட அதிக வெகுமதிப் பணத்தை பெற்ற உத்தியோகத்தர்களின் எண்ணிக்கை	39	24	37	31	32	17	29	34
100 உத்தியோகத்தர்களின் ரூபா 10 மில்லியனைவிட அதிக வெகுமதியைப் பெற்ற உத்தியோகத்தர்களின் எண்ணிக்கை	35	30	21	16	3	17	32	20

5.3.3.9.1 மேலே அட்டவணை இலக்கம் 08 இல் காட்டப்பட்டுள்ளவாறு 2016 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் வரையான காலப்பகுதியில் உயர்ந்த வெகுமதியைப் பெற்ற 100 சுங்க உத்தியோகத்தர்களுக்கு மத்தியில் பகிர்ந்தளிக்கப்பட்ட வெகுமதிப் பணத்தின் அளவு ரூபா 475 மில்லியனிலிருந்து ரூபா 1,042 மில்லியன் வரையான வீச்சில் காணப்பட்டது.

5.3.3.9.2 அதற்கிணங்க உயர்ந்த வெகுமதிகளைப் பெற்ற 100 உத்தியோகத்தர்களின் வெகுமதிப் பணத்தின் சராசரி ரூபா 4.7 மில்லியனிலிருந்து ரூபா 10 மில்லியன் வரையான வீச்சில் காணப்பட்டது. 07 ஆண்டுகள் 05 மாதங்களின் வெகுமதிப் பணத்தின் சராசரியினை விட அதிக அளவில் பெற்ற உத்தியோகத்தர்களின் எண்ணிக்கையின் மொத்தம் 243 ஆக இருந்ததுடன் ரூபா 10 மில்லியனை விட அதிக வெகுமதிப் பணத்தைப் பெற்ற உத்தியோகத்தர்களின் எண்ணிக்கை 174 ஆகும்.

5.3.3.9.3 2017/2018, 2021/2022 மற்றும் 2022/2023 ஆகிய வரி ஆண்டுகளின் போது உயர்ந்த வெகுமதியைப் பெற்ற உத்தியோகத்தர் பெற்றுக்கொண்ட வெகுமதிப் பணத்தின் பெறுமதி முறையே ரூபா 95 மில்லியன், ரூபா 126 மில்லியன் மற்றும் ரூபா 111 மில்லியனாகும். மேலும் 2016/2017 காலப்பகுதியிலிருந்து 2022/2023 காலப்பகுதி வரை 07 ஆண்டுகள் தொடர்ச்சியாக வெகுமதியைப் பெற்ற உத்தியோகத்தர்கள் ஒரு நபரும், 06 ஆண்டுகள்

தொடர்ச்சியாக வெகுமதியைப் பெற்ற உத்தியோகத்தர்கள் 04 நபர்களும், 05 ஆண்டுகள் தொடர்ச்சியாக வெகுமதியைப் பெற்ற உத்தியோகத்தர்கள் 09 நபர்களும், 04 ஆண்டுகள் தொடர்ச்சியாக வெகுமதியைப் பெற்ற உத்தியோகத்தர்கள் 24 நபர்களும் ஆகும். அவர்களில் 07 ஆண்டுகள் தொடர்ச்சியாக வெகுமதியைப் பெற்ற உத்தியோகத்தர் ஒரு நபராக இருந்ததுடன் அவர் பெற்ற வெகுமதிகளின் பெறுமதி ரூபா 382.6 மில்லினாகும்.

5.3.3.9.4 2021 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 வரையான 02 ஆண்டுகள் 06 மாதங்கள் காலத்தில் வெகுமதிப் பணத்தில் ரூபா 10 மில்லியனை விட அதிக வெகுமதிப் பணத்தைப் பெற்ற உத்தியோகத்தர்களால் மேற்கூறிய வெகுமதிப் பணம் மற்றும் சம்பளங்களுக்கு மேலதிகமாகப் பெற்றுக்கொண்ட படிகள், மேலதிக நேர வேலைப் படிகள், திரண்ட படிகள் பெனல் கட்டணம் என்பன தொடர்பான விபரம் பின்வரும் அட்டவணையில் தரப்படுகின்றது.

**அட்டவணை இலக்கம் 09 - 2021 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் தகிதி வரை ரூபா 10 மில்லியனை விட அதிக வெகுமதியைப் பெற்ற சங்க உத்தியோகத்தர்களால் வெகுமதிப் பணம் மற்றும் சம்பளத்திற்கு மேலதிகமாகப் பெற்றுக்கொண்ட ஏனைய பிரதிபலன்கள் தொடர்பான விபரம்**

காலப்பகுதி	2021/2022	2022/2023	2023.04.01 இலிருந்து 2023.08.31 வரை (05 மாதங்கள்)
ரூபா 10 மில்லியனை விட அதிக வெகுமதியைப் பெற்ற உத்தியோகத்தர்களின் எண்ணிக்கை	17	32	20
பெற்றுக்கொண்ட வெகுமதிப் பணத்தின் மொத்தம் (ரூபா)	498,566,755	566,973,533	296,771,939
சம்பளங்களின் மொத்தம் (ரூபா)	12,190,799	24,195,104	8,207,403
வெகுமதி மற்றும் சம்பளங்களுக்கு மேலதிகமாகப் பெற்றுக்கொண்ட ஊக்குவிப்புப் படிகள், மேலதிக நேர வேலைப் படிகள், திரண்ட படிகள், பெனல் கட்டணம் என்பவற்றின் மொத்தம் (ரூபா)	17,666,313	42,386,578	5,900,808
ரூபா 10 மில்லியனை விட அதிக வெகுமதியைப் பெற்ற உத்தியோகத்தர்களின் வெகுமதிகள் மற்றும் சம்பளங்களுக்கு மேலதிகமாகப் பெற்றுக்கொண்ட பிரதிபலன்களின் சராசரி (ரூபா)	1,039,195	1,324,580	295,040
ரூபா 10 மில்லியனை விட அதிக வெகுமதியைப் பெற்ற உத்தியோகத்தர்களிடமிருந்து அந்த வெகுமதிகள் மற்றும் சம்பளங்களுக்கு மேலதிகமாக ரூபா 2 மில்லியனுக்கு அதிகமான பிரதிபலன்களைப் பெற்றுக்கொண்ட உத்தியோகத்தர்களின் எண்ணிக்கை	02	07	-



5.3.3.10 தண்டப் பணப் பெறுமதியை தளர்த்திய சந்தர்ப்பங்கள்

5.3.3.10.1 மேலே 5.2.3 ஆம் பந்தியில் குறிப்பிட்டவாறு அதிகாரச் சட்டத்தின் 163 ஆம் பிரிவின் பிரகாரம் விதிக்கப்படுகின்ற தண்டப் பணத்தை தளர்த்திக் கொள்ளலாம். அதற்கிணங்க கீழே குறிப்பிட்டவாறு 2017 ஆம் ஆண்டிலிருந்து 2023 ஆம் ஆண்டுவரை வெகுமதி செலுத்திய கோவைகளின் தெரிவுக் கணக்காய்வுப் பரீட்சிப்பின் போது வெளிப்படுத்தப்பட்டவாறு விதிக்கப்பட்ட ரூபா 7,611,652,834 தண்டப் பணப் பெறுமதி தளர்த்தப்பட்ட சந்தர்ப்பங்கள் 17 ஆகும்.

அட்டவணை இலக்கம் 10- விதிக்கப்பட்ட தண்டப் பணம் தளர்த்தப்பட்ட சந்தர்ப்பங்கள்

A	B	C	D	E	F	G	H
சம்பவக் கோவை இலக்கம்	சம்பவத்திற்கான காரணம்	மேற்கொள்ளப் பட்ட சங்க குற்றம் தொடர்பாக செலுத்தாதிருப் பதற்கு முயற்சி செய்யப்பட்ட வரிப் பணம்	முழுப் பறிமுதல் மற்றும் தண்டப் பணப் பெறுமதி	தளர்த்தப்பட்ட தன் பின்னர் பறிமுதல் மற்றும் தண்டப் பணப் பெறுமதி	அரசாங்கத் திற்கு கிடைத்த 30% ஆன பெறுமதி (E * 30%)	செ?லுத்தத் தவறிய வரிப் பணத்திற்கும் அரசாங்கத்திற்கு கிடைத்த பெறுமதிக்குமிடையிலான வித்தயாசம் (C - F)	தண்டப் பணம் தள்ளுபடி செய்யப்பட்டிருக்காதிருந்தால் அரசாங்கத்திற்கு கிடைக்கும் 30% பெறுமதி (D * 30%)
PREV/2021/00330/CCR/02588	TIEP திட்டத்தின் கீழ் இறக்குமதி செய்யப்பட்ட பொருட்களை உள்நாட்டில் அப்புறப்படுத்துதல், ஏற்றுமதியை வெளிப்படுத்துதலில் பொருட்கள் தொடர்பாக பிழையாக வெளிப்படுத்துதல்	12,789,706	76,281,947	15,000,000	4,500,000	8,289,706	22,884,584
PREV/2022/00119/CCR/01125	HS குறியீட்டினை பிழையாக வகைப்படுத்துதல்	4,485,353	40,688,565	7,100,000	2,130,000	2,355,353	12,206,570
PREV/2022/00147/CCR/01424	பெறுமதியை குறைத்து மதிப்பீடு செய்தல் மற்றும் வெளிப்படுத்தாத பொருட்கள்	3,253,688	16,198,669	6,900,000	2,070,000	1,183,688	4,859,601
PREV/2019/00161/CCR/01554	வெளிப்படுத்தாத ம- பீடி இலை	2,466,773	8,746,839	600,000	180,000	2,286,773	2,624,052
CIB/2022/00032/CCR/00586	குறைந்த மதிப்பீடு- SHRIMP Feed	3,591,869	2,081,104,485	5,100,000	1,530,000	2,061,869	624,331,346

BIU/2017/00027/CCR/01590	TIEP திட்டத்தின் கீழான வரையறைகளை மீறி தேங்காய் எண்ணையை உள்நாட்டில் விற்பனை செய்தல்	63,567,715	477,377,805	90,100,000	27,030,000	36,537,715	143,213,342
ICT/2017/0009/CCR/0716	வெளிப்படுத்தாத பொருட்கள்-பூர்த்தியான ஆடைகள் மற்றும் அழகுசாதனப் பொருட்கள்	1,233,696	12,010,140	2,666,000	799,800	433,896	3,603,042
PREV/2020/00239/CCR/03239	HS குறியீட்டினை பிழையாக வகைப்படுத்துதல்-refractory air blast nozzles	1,086,391	6,830,177	2,372,782	711,835	374,556	2,049,053
PREV/2021/00332/CCR/02618	பெறுமதியை குறைத்து மதிப்பீடு செய்தல்-கைத்தறி புடவைகள்	2,490,503	92,516,770	5,100,000	1,530,000	960,503	27,755,031
PREV/2019/0216/CCR/2100	வெளிப்படுத்தாத / ஏனையவையாக குறிப்பிட்ட - பீடி இலை	5,533,315	16,599,945	4,065,296	1,219,589	4,313,726	4,979,984
PREV/2021/00275/CCR/02212	அளவு தொடர்பாக பிழையான வெளிப்படுத்தல் - PVC பொருத்தப்பட்ட மரத்துடைப்பான்	1,242,921	10,439,427	2,490,000	747,000	495,921	3,131,828
PREV/2022/00125/CCR/01172	மிகை அளவு - SS Handle	3,361,912	16,198,669	6,900,000	2,070,000	1,291,912	4,859,601
PCAD/2023/00001/CCR/00006	வெள்ளை சீனியாக வெளிப்படுத்தி பழுப்பு நிற சீனியை இறக்குமதி செய்தல்	56,561,921	290,191,409	160,500,000	48,150,000	8,411,921	87,057,423
PCAD/2022/00070/CCR/01195	பெறுமதியை குறைத்து மதிப்பீடு செய்தல்-கால்நடை உணவுக்காக சோயா போஞ்சி	15,198,755	647,857,011	19,500,000	5,850,000	9,348,755	194,357,103
PCAD/2019/00044/CCR/01069	போலி ஆவணங்களைச் சமர்ப்பித்தல் - வாகனங்கள்	1,288,911	9,690,678	2,800,000	840,000	448,911	2,907,203
PCAD/2021/00094/CCR/02188	இயந்திரங்கள் பெறுமதியை குறைத்து மதிப்பீடு செய்தல்-	58,530,597	1,468,614,306	60,500,000	18,150,000	40,380,597	440,584,292
PCAD/2020/00073/CCR/02113	இயந்திரங்கள் சரியான கொடுக்கல் வாங்கல்	89,336,686	2,340,305,992	90,000,000	27,000,000	62,336,686	702,091,798

	பெறுமதியை வெளிப்படுத்தாம - Cornflakes						
	<b>மொத்தம்</b>	<b>326,020,712</b>	<b>7,611,652,834</b>	<b>481,694,078</b>	<b>144,508,224</b>	<b>181,512,488</b>	<b>2,283,495,853</b>

5.3.10.2 பல்வேறு சுங்க குற்றங்களை மேற்கொண்டதன் காரணமாக 17 சந்தர்ப்பங்களின் போது ரூபா 326,020,712 தொகையான வரிப் பணம் இறக்குமதியாளர்களால் செலுத்தாது விடுவதற்கு முயற்சி செய்யப்பட்டிருந்ததுடன் அதற்காக ரூபா 7,611,652,834 பறிமுதல் செய்தல் மற்றும் தண்டப் பணம் விதிக்கப்பட்டிருந்தது. அந்த ஒவ்வொரு பறிமுதலின் பின்னரும் தள்ளபடி செய்யப்பட்டிருந்ததுடன் தள்ளபடி செய்யப்பட்டதன் பின்னர் பெறுமதி ரூபா 481,694,078 வரை குறைவடைந்திருந்தது. அது தொடக்க தண்டப் பணத்தில் 6.33 சதவீத அளவாகும்.

5.3.10.3 தண்டப் பணத்தை தள்ளுபடி செய்ததன் காரணமாக மேற்கூறிய சந்தர்ப்பங்களின் போது அரசாங்கத்திற்கு கிடைத்த 30 சதவீத (30%) பெறுமதி ரூபா 144,508,224 ஆக இருந்ததுடன் அது இறக்குமதியாளர்களால் மேற்கொள்ளப்பட்ட சுங்க குற்றம் தொடர்பான வரிப் பெறுமதியான ரூபா 326,020,712 உடன் ஒப்பிடுகையில் 44 சதவீதம் 44(%) மாத்திரமாகும். இல்லாதுவிடின் இறக்கமதியாளர் நிர்ணயிக்கப்பட்ட வரியை செலுத்தியிருப்பாராயின் அரசாங்கத்திற்கு கிடைக்கும் வருமானத்துடன் ஒப்பிடுகையில் 44 சதவீதமாகும். (44%)

5.3.10.4 மேலும் தண்டப் பணத்தை தள்ளுபடி செய்யவில்லையாயின் அரசாங்கத்திற்கு கிடைக்க வேண்டியதாகக் காணப்பட்ட 30 சதவீதத்தின் (30%) பெறுமதி ரூபா 2,283,495,853 ஆக இருந்ததுடன் அதற்கிணங்க தண்டப் பணத்தை தள்ளுபடி செய்வதனுடாக அரசாங்கத்தினால் இழக்கப்பட்ட வருமானம் ரூபா 2,138,987,629 ஆகும்.

### 5.3.3.11 வெகுமதி நிதியத்திற்குரிய விசேட சம்பவங்கள்

மேலே 5.1.6 ஆம் பந்தியில் சுங்க உத்தியோகத்தர்களின் தொடக்க செயற்பாடுகள் மற்றும் பொறுப்புக்கள் காட்டப்பட்டிருந்தும் அப்பொறுப்புக்கள் மற்றும் தொடக்க செயற்பாடுகள் நிறைவேற்றப்படாது வெகுமதிகளைப் பெற்றுக்கொண்ட/ வெகுமதிகளைப் பெற்றுக்கொள்ளும் குறிக்கோளில் நடவடிக்கை எடுத்துள்ள சந்தர்ப்பங்களின் தொடர்பான சில உதாரணங்கள் கீழே தரப்படுகின்றன.

5.3.3.11.1 கைப்பற்றப்பட்ட புகையிலை இருப்புக்குரிய புலனாய்வின் பின்னர் அவற்றினை மீள் ஏற்றமதி செய்வதாகத் தெரியப்படுத்தியிருந்தும் ஏலமிடப்பட்டு ரூபா 5.9 மில்லியன் பணத்திற்கு விற்பனை செய்யப்பட்டிருந்ததுடன் புகையிலை இருப்பினை கப்பலில் ஏற்றிய வெளிநாட்டு தனியார் நிறுவனம் இலங்கை சுங்கத்திற்கு எதிராக வழக்கு தாக்கல் செய்திருந்தது. சிவில் மேல்முறையீட்டு நீதி மன்றத்திலிருந்து மற்றும் உச்ச நீதிமன்றத்திலிருந்து அதற்கிணங்க கொழும்பு மாவட்ட நீதிமன்றத்திலிருந்து,

பெற்றுக்கொள்ளப்பட்ட தீர்ப்புக்கள் அனைத்தும் சுங்கத்தை குற்றவாளியாக்கி அந்த பிழையான தீர்மானத்தின் அடிப்படையில் வெளிநாட்டு தனியார் நிறுவனத்திற்கு பொதுத்திறைசேரியினால் செலுத்திய பணம் ரூபா 69.4 மில்லியனாகும். சுங்க உத்தியோகத்தர்களின் பிழையான தீர்மானத்தின் அடிப்படையில் ரூபா 5.9 மில்லியன் பணத்திற்கு புகையிலை இருப்பினை ஏலமிட்டதன் காரணமாக சட்டத்தின் மூலம் பின்னர் குற்றவாளியாகி அரசாங்கத்தின் பணத்திலிருந்து ரூபா 69.4 மில்லியனை செலுத்துவதற்கு இதன் போது நடவடிக்கை எடுக்கப்பட்டிருந்தது.

5.3.3.11.2 Temporary Importation for Export Processing Scheme (TIEP) திட்டத்தின் கீழ் தேங்காய் எண்ணையை இறக்குமதி செய்து பெறுமதி சேர்க்கப்பட்டு மீள் ஏற்றமதி செய்வதற்காக சுங்கத்தில் பதிவுசெய்த கம்பனியால் 2014 இலிருந்து 2017 வரையான காலப்பகுதியின் போது 463,065 Kg தேங்காய் எண்ணை சட்ட விரோதமாக உள்நாட்டு சந்தையில் விற்கப்பட்டிருந்தது. அதற்காக உரிய கம்பனிக்கு சுங்கம் நிர்ணயித்த தண்டப்பணத்தின் பெறுமதி ரூபா 477.3 மில்லியனாக இருந்த போதிலும் சுங்க கட்டளைச் சட்டத்தின் 163 ஆம் பிரிவின் பிரகாரம் அதனை ரூபா 90 மில்லியன் வரை தள்ளுபடிசெய்வதற்கு (Mitigate) நடவடிக்கை எடுக்கப்பட்டிருந்தது. எவ்வாறாயினும் TIEP திட்டத்தின் கீழ் பதிவுசெய்த கம்பனிகள் தொடர்பாக காலத்திற்கு காலம் புலனாய்வு செய்தல் சுங்கத்தின் செயற்பாடாக இருந்த போதிலும் அவ்வாறு நடவடிக்கை எடுக்கப்பட்டிருக்காததுடன் தண்டப் பணமாகப் பெற்றுக்கொள்ளப்பட்ட ரூபா 90 மில்லியன் தொகையில் புலனாய்விற்காக நேரடியாக பங்களிப்புச் செய்த 66 உத்தியோகத்தர்களுக்கு ரூபா 37 மில்லியன், உபநிதியம் மற்றும் ஏனைய ஒதுக்கங்களிலிருந்து உத்தியோகத்தர்களுக்கு ரூபா 08 மில்லியனுமாக ரூபா 45 மில்லியன் வெகுமதிப் பணம் செலுத்தப்பட்டிருந்தது.

5.3.3.11.3 நுரைச்சோலை மின் நிலையத்திற்குத் தேவையான நிலக்கரிகளை வழங்குவதற்கு ஒரு அரசாங்க கம்பனியால் 2016 ஆம் ஆண்டின் போது நிலக்கரிகளை இறக்குமதி செய்வதற்கு இன்வொயிஸ் பெறுமதிகளை பிழையாகக் குறிப்பிட்டதனால் ரூபா 187 மில்லியனுக்கு அண்மித்த வெட் (VAT) வரி குறைத்து கணிப்பீடு செய்யப்பட்டிருந்தது. இலங்கை சுங்கத்தினால் இந்நிலைமையை பின்னர் வெளிப்படுத்தி அரசாங்க கம்பனிக்கு ரூபா 205 மில்லியன் தண்டப் பணம் விதிக்கப்பட்டிருந்தது. எவ்வாறாயினும் குறைத்து கணிக்கப்பட்ட வெட் வரி வருமானம் முழுவதும் அரசாங்க வருமானத்திற்கு செலவு வைக்கப்படாது விதிக்கப்பட்ட தண்டப் பணத்தில் 30 சதவீதம் மாத்திரம் அரசாங்கத்திற்குச் செலவு வைத்து புலனாய்விற்கு நேரடியாக பங்களிப்புச் செய்த 112 உத்தியோகத்தர்களுக்கு ரூபா 87.6 மில்லியனும் உப நிதியம் மற்றும் ஏனைய ஒதுக்கங்களிலிருந்து உத்தியோகத்தர்களுக்கு ரூபா 14.9 மில்லியனுமாக ரூபா 102.5 மில்லியன் வெகுமதிப் பணம் செலுத்தப்பட்டிருந்தது.

5.3.3.11.4 இந்தியாவின் மும்பாயிலிருந்து வெள்ளைச் சீனி என வெளிப்படுத்தி இறக்குமதி செய்யப்பட்ட பழுப்பு நிற சீனி இருப்பு தொடர்பாக புலனாய்வினை மேற்கொண்டு ரூபா 189 மில்லியன் தண்டப் பணம் இறக்குமதியாளர்களுக்கு விதிக்கப்பட்டிருந்ததுடன் நிதி அமைச்சரின் அதிகாரத்தின் பிரகாரம் அப்பெறுமதி ரூபா 169 மில்லியன் வரை குறைக்கப்பட்டிருந்தது.

இக்கொள்கலன் சுங்கத்தின் ஸ்கேன் முறைமையின் மற்றும் RCT பிரிவின் பரீட்சிப்பின் பின்னர் குறைபாடுகள் அடையாளங்காணப்படாது விடுவிக்கப்பட்டு இறக்குமதியாளரின் களஞ்சியத்திற்கும் வழங்கியதன் பின்னர் சுங்கத்தின் இணக்கப்பட்டு மற்றும் வசதிகள் வழங்கல் பிரிவிற்கு கிடைத்த உளவுத் தகவலின் அடிப்படையில் செயற்படுதல் இடம்பெற்றிருந்தது. இச்சம்பவத்திற்கு முன்னர் இறக்குமதியாளர் பணிப்பாளர் பதவியை வகித்த பல்வேறு கம்பனிகளால் 23 தடவைகள் சுங்க குற்றங்கள் மேற்கொண்டு சுங்கத்தினால் அடையாளங்காணப்பட்டிருந்தும் சுங்கத்திற்குள் பொருட்களைப் பரீட்சிக்கும் போது அது பற்றி கவனம் செலுத்தப்பட்டிருக்கவில்லை. அவ்வாறு இருக்கையில் ரூபா 169 மில்லியனில் ரூபா 80.25 மில்லியன் வெகுமதி நிதியத்திற்கு செலவு வைக்கப்பட்டிருந்ததுடன் அதில் புலனாய்விற்காக நேரடியாக பங்களிப்புச் செய்த 218 உத்தியோகத்தர்களுக்கு ரூபா 27.5 மில்லியனும் உபநிதியம் மற்றும் ஏனைய ஒதுக்கங்களிலிருந்து உத்தியோகத்தர்களுக்கு ரூபா 8.7 மில்லியனுமாக ரூபா 36.2 மில்லியன் வெகுமதிப் பணம் செலுத்தப்பட்டிருந்தது.

5.3.3.12 வெகுமதியினைப் பெற்றுக்கொள்வதற்கு அடிப்படையாகக் கொள்ளப்படுகின்ற புலனாய்வு சுங்கத்தின் பல்வேறு பிரிவுகளினால் மேற்கொள்ளப்படுவதுடன் அதற்கிணங்க அவ்வாறான 42 பிரிவுகளின் கீழ் 2015 ஆம் ஆண்டிலிருந்து 2022 ஆம் ஆண்டு வரை புலனாய்வு செய்யப்பட்டு வந்த கோவைகள் 7824 ஆகும். **(பின்னிணைப்பு - 09)**

5.3.3.13 சுங்கத்தில் தற்பொழுது அமுல்படுத்தப்படுகின்ற இடமாற்ற முறைமையை பரீட்சித்த போது சுங்க பணிப்பாளர், பிரதி சுங்க அத்தியட்சகர், உதவி சுங்க அத்தியட்சகர், சுங்க பரீட்சகர் மற்றும் சுங்க காவலாளர் பதவிகளின் பல உத்தியோகத்தர்கள் 06 மாதங்களுக்கு ஒரு தடவை அதன் பல்வேறு பிரிவுகள்/ அலகுகளுக்கிடையே இடமாற்றம் செய்தல் மேற்கொள்ளப்பட்டிருந்தது.

5.3.4 **இலங்கை சுங்கத்திலுள்ள சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம்**

5.3.4.1 **நிதியத்தை தோற்றுவித்தலும் செயற்பாடுகளும்**

5.3.4.1.1 சுங்க கட்டளைச் சட்டத்தின் (235 ஆவது அத்தியாயம்) 153 (2) (அ) பிரிவின் பிரகாரம் சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம் தோற்றுவிக்கப்பட்டதுடன் அதிகாரச்சட்டத்தின் 153(அ) I ஆம் பிரிவின் பிரகாரம் நிதியத்தின் செயற்பாடுகள் பின்வருமாறாகும்.

- (i) சுங்க முகாமைத்துவத்தினை வெற்றிகரமாக முன்னேற்றுவதற்காக சுங்க பணிப்பாளர் நாயகத்திற்கு காணப்படுகின்ற வசதிகளை வழங்குவதற்காக செலவு செய்தல்
- (ii) நிரந்தரமாக அல்லது முழுமையாக அல்லது அரையாசியாக பலவீனமடைந்த அல்லது தற்காலிகமாக வலிமைக் குறைவுக்கு உள்ளாகியுள்ள சுங்க உத்தியோகத்தர்களுக்கு இழப்பீடு செலுத்துதல்
- (iii) ஏதாவது ஒரு சுங்க உத்தியோகத்தர் மரணமடைந்ததால் அவரின் சட்டரீதியான வாரிசுக்காரருக்கு இழப்பீட்டினைச் செலுத்துதல்

5.3.4.1.2 மேலும் 1993 நவம்பர் 05 ஆந் திகதிய 792 ஆம் இலக்க வர்த்தமானி அறிவித்தலின் மூலம் (பின்னிணைப்பு 10) அந்த நிதியத்தின் செயலாற்றல் தொடர்பாக பின்வருமாறு குறிப்பிடப்பட்டுள்ளது.

- (i) சுங்க கட்டளைச் சட்டத்துடன் சேர்த்து வாசிக்கப்பட வேண்டிய ஏனைய சில எழுத்துமூல சட்ட எற்பாடுகளின் கீழ் அறவிடப்படுகின்ற அனைத்து பறிமுதல் பணம் மற்றும் தண்டப் பணத்திலிருந்து செலவு செய்ய வேண்டி ஏற்படும் ஏதாவது செலவு இருக்குமாயின் அதனைக் கழித்ததன் பின்னர் ஒரு அரைவாசியில் நாற்பது சதவீதம் (40%) இந்த நிதியத்தற்கு செலவு வைக்கப்படுதல் வேண்டும். (செலவுகளைக் கழித்ததன் பின்னர் பணத்தில் 20 சதவீதம்)
- (ii) சுங்க பணிப்பாளர் நாயகத்தினால் நிதியம் பராமரிக்கப்படும்.
- (iii) நிதியத்தின் பணம் இலங்கை வங்கியில் பேணப்படுகின்ற திணைக்களத்தின் உத்தியோகபூர்வ வங்கி கணக்கில் வைப்புச் செய்யப்படும்.

#### 5.3.4.2 நிதியத்திற்கான கட்டளைகளை தயாரித்தல்

நிதியத்தின் 153 (அ) (2) ஆம் பிரிவின் பிரகாரம் இழப்பீட்டுப் பணத்தை வழங்குகின்ற கொள்கை, நிபந்தனைகள், நிதியத்தை தோற்றுவித்தல் மற்றும் அமுல்படுத்துவதற்குத் தேவையான அல்லது பொருத்தமான அனைத்து விடயங்களுக்குமாக அமைச்சரின் அங்கீகாரத்துடன் சுங்க பணிப்பாளர் நாயகத்தினால் கட்டளைகளின் மூலம் ஒழுங்கு விதிகள் வழங்கப்படுதல் வேண்டும்.

#### 5.3.4.3 நிதியத்தின் நிதி மூலங்களும் பணமாக கொடுப்பனவு செய்தலும்

5.3.4.3.1 மேலுள்ள 5.3.4.1.2 ஆம் பந்திகளின் பிரகாரம் நிதியத்திற்கு நிதிகள் சேகரிக்கப்படுவதுடன் 2012 இலிருந்து 2023 ஆகஸ்ட் 31 வரையான காலத்தில் நிதியத்திற்கு ரூபா 9,885,273,454 பணம் பின்வருமாறு செலவு வைக்கப்பட்டிருந்தது.

அட்டவணை இலக்கம் 11- 2012 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 வரை முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திற்கு வருடாந்தம் செலவு வைக்கப்பட்ட பணத்தின் அளவு தொடர்பான விபரம்

ஆண்டு	வேலைகள் முடிவுறுத்தப்பட்டிருந்த புலனாய்வின் எண்ணிக்கை	சுங்க குற்றங்களின் நிதிசார் பெறுமதியில் நிதியத்திற்கு ஒதுக்கப்பட்ட பணத்தின் அளவு
		ரூபா
2012	183	362,419,680

2013	286	592,887,505
2014	343	516,223,741
2015	274	588,065,427
2016	279	936,815,186
2017	246	918,634,419
2018	266	884,904,677
2019	231	729,362,588
2020	146	495,980,678
2021	177	896,537,279
2022	257	1,553,610,984
2023 ஜனவரி 01 ஆந் திகதியிலிருந்து 2023 ஆகஸ்ட் 31 திகதி வரை	194	1,409,831,290
மொத்தம்	2,882	9,885,273,454

5.3.4.3.2 மேலே 5.3.4.1.1. ஆம் பந்தியில் காட்டப்படுகின்ற செயற்பாடுகளுக்காக கீழே காட்டப்பட்டுள்ளவாறு செலவு செய்வதற்கு நிதியம் நடவடிக்கை எடுத்திருந்தது.

**அட்டவணை இலக்கம் 12- 2017 இலிருந்து 2023 ஆகஸ்ட் 31 வரை சுங்க உத்தியோகத்தர்களின் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திலிருந்து மேற்கொள்ளப்பட்ட செலவுகள் தொடர்பான விபரம்**

ஆண்டு	2017	2018	2019	2020	2021	2022	2023.01.01 - 2023.08.31
வெளிநாட்டு பயிற்சி செலவுகள் (ரூபா)	98,838,757	140,654,449	114,973,533	10,155,000	4,789,612	6,167,190	9,733,912
உள்நாட்டு பயிற்சி செலவுகள் (ரூபா)	14,756,549	30,473,012	5,250,977	5,721,810	2,639,665	8,075,615	4,627,278
பட்டப் பின்படிப்பு பயிற்சி செலவுகள் (ரூபா)	20,651,625	10,591,625	46,331,639	1,345,000	23,548,897	24,997,500	4,112,500
செயலமர்வு செலவுகள் (ரூபா)	-	3,334,001	424,807	1,343,762	368,088	622,615	2,405,156
விளையாட்டுக்கள் மற்றும் உடல் பொருத்த தன்மைக்கான செலவுகள்(ரூபா)	2,640,000	3,360,000	2,640,000	240,000	960,000	2,640,000	-
உலக சுங்க தின செலவுகள் (ரூபா)	-	1,150,000	1,702,240	566,694	600,000	889,226	975,941

ஏனைய செலவுகள் (ரூபா)	6,880,752	3,892,661	1,943,150	25,375,695	2,953,266	3,816,489	12,000,000
பெறுமானத் தேய்வு (ரூபா)	31,545,264	31,627,555	26,673,636	6,003,725	5,305,911	6,726,635	-
அச்சிடல் மற்றும் எழுது கருவிச் செலவுகள் (ரூபா)	1,603,625	790,400	1,223,684	-	-	-	-
அனுமதிப்பத்திர கட்டணம் (ரூபா)	-	15,900	28,000	-	-	-	-
இயந்திரங்களை பராமரித்தல் செலவுகள் (ரூபா)	3,141,471	193,400	2,898,278	-	-	-	-
கட்டிடங்களை பராமரித்தல் செலவுகள் (ரூபா)	-	-	7,025,684	-	-	-	-
சீருடைகள் (ரூபா)	7,527,280	5,399,228	-	-	-	-	-
வீட்டு வாடகை (ரூபா)	918,000	255,000	-	-	-	-	-
வாகன வாடகை (ரூபா)	1,322,792	-	-	-	-	-	-
மொத்த செலவுகள் (ரூபா)	189,826,115	231,737,231	211,115,628	50,751,686	41,165,439	53,935,270	33,854,787

**5.3.4.3.3 மேற்கொண்ட செலவுகள் வருமானத்தின் சதவீதமாக பின்வரும் அட்டவணையில் தரப்படுகின்றது.**

**அட்டவணை இலக்கம் 13- 2017 ஆம் ஆண்டிலிருந்து 2022 ஆம் ஆண்டு வரை முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்தின் செலவுகள் வருமானத்தின் சதவீதமாக**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
மொத்த வருமானம் (ரூபா)	918,634,419	884,904,677	729,362,588	495,980,678	896,537,279	1,553,610,984
மொத்த செலவுகள் (ரூபா)	(189,826,115)	(231,972,982)	(212,179,330)	(50,751,686)	(41,165,440)	(53,935,270)
மிகுதிப் பணம் (ரூபா)	728,808,304	652,931,695	517,183,258	445,228,992	855,371,839	1,499,675,714
செலவு செய்த பணம் வருமானத்தின் சதவீதமாக	21%	26%	29%	10%	5%	3%



5.3.4.3.4

மு்காமைத்துவ மற்றும் இழப்பீட்டு நிதியத்தின் ஏற்பாட்டின் மூலம் பட்டப் பின்படிப்பு கற்கை நெறிக்காக பங்குபற்றிய சுங்க உத்தியோகத்தர்களின் எண்ணிக்கை, பயிற்சியை முடிவுறுத்தியவர்களின் எண்ணிக்கை மற்றும் மேற்கொள்ளப்பட்ட செலவுகள் கீழே தரப்படுகின்றன.

அட்டவணை இலக்கம் 14 - 2017 ஆம் ஆண்டிலிருந்து 2022 ஆம் ஆண்டு வரை மு்காமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திலிருந்து பட்டப்பின்படிப்பு கற்கை நெறிக்காக மேற்கொள்ளப்பட்ட செலவுகள் தொடர்பான விபரம்

ஆண்டு	2017	2018	2019	2020	2021	2022
பட்டப் பின்படிப்பு கற்கை நெறிக்காக மேற்கொண்ட செலவுகள் (ரூபா)	20,651,625	10,591,625	46,331,639	1,345,000	23,548,897	24,997,500
பயிற்சிக்காக முன்வந்த உத்தியோகத்தர்களின் எண்ணிக்கை	69	54	25	49	71	55
2022.12.31 ஆந் திகதியளவில் பயிற்சியை முடிவுறுத்தி சான்றிதழ்கள் சமர்ப்பிக்கப்பட்டுள்ள உத்தியோகத்தர்களின் எண்ணிக்கை	63	26	10	11	10	29
மிகுதியான உத்தியோகத்தர்களின் எண்ணிக்கை	6	28	15	38	61	26

**5.3.5 இலங்கை சுங்க உத்தியோகத்தர்களின் மேலதிக நேரவேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் சுங்க தகவல் தொழில்நுட்ப மற்றும் தொடர்பாடல் நிதியம்**

5.3.5.1 மேலே 5.3.2.4 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு சுங்க கட்டளைச் சட்டத்தின் 103 ஆம் பிரிவின் பிரகாரம் நிதி அமைச்சருக்கு ஒப்படைக்கப்பட்டுள்ள அதிகாரத்திற்கு இணங்க வழங்கப்பட்ட 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலின் பிரகாரம் இலங்கை சுங்க உத்தியோகத்தர்களின் மேலதிக நேர வேலை மற்றும் கப்பல் சரக்கு சரக்குகளை பரீட்சித்தல் கட்டண நிதியம் ஸ்தாபிக்கப்பட்டது. மேற்கூறிய ஒழுங்கு விதிகளுக்கு மேலதிகமாக 2013 செப்தெம்பர் 27 ஆந் திகதிய 1829/39 ஆம் இலக்க வர்த்தமானி அறிவித்தலின் மூலம் “தொழில்நுட்ப விசேடத்துவ சேவைகளை வழங்குதல்” என்பதற்காக அறவிடப்படுகின்ற அனைத்து பணத்தையும் செலவு வைக்கின்ற நிதியம் “மேலதிக நேர வேலை, கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் சுங்க தகவல்கள் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியம்” என்பதாக பெயரிடப்பட்டிருந்தது.

5.3.5.2 அதற்கிணங்க மேலே 5.3.5.1 ஆம் பந்தியில் குறிப்பிட்ட இலங்கை சுங்க மேலதிக நேர வேலை கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணம் மற்றும் சுங்க தகவல்கள் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்தின் மூலம் பின்வருமாறு திரண்ட நிதியத்திற்கு நிதிகள் செலவு வைக்கப்படும்.

சுங்க மேலதிக நேர வேலை நிதியம் - வருடாந்த வருமானத்தில் 10%

கப்பல் சரக்குகளை பரீட்சித்தல் கட்டண நிதியம் - வருடாந்த வருமானத்தில் 50%

சுங்க தகவல்கள் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்திலிருந்து 20%

**5.3.5.3 சுங்க மேலதிக நேர வேலை நிதியம்**

5.3.5.3.1 மேலே 5.3.2.4 ஆம் பந்தியில் காட்டப்படுகின்ற 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலில் காட்டப்படுகின்ற முறைமையில் கீழே காட்டப்படும் வாயிலாக நிதியத்திற்கு நிதிகள் சேகரிக்கப்படும்.

(i) சுங்கத்தின் உத்தியோகத்தர்களுக்கு நிர்ணயிக்கப்பட்டுள்ள வழக்கமான கடமை நேரங்களுக்குப் புறம்பான நேரங்களின் போது அல்லது கடமைக்காக சுங்கம் மூடப்பட்டுள்ள நாட்களில் அந்த உத்தியோகத்தர்களால் நிறைவேற்றப்படுகின்ற சேவைகளுக்காக கட்டணங்கள் அல்லது அறவீடு செய்தலாக அறவிடப்படுகின்ற அனைத்து பணங்கள்

(ii) எந்தவொரு சுங்க உத்தியோகத்தரும் தமது நிர்ணயிக்கப்பட்ட அலுவலகத்தில் அல்லது சேவையாற்றும் இடத்தினை தவிர வேறு எந்த ஒரு அலுவலகத்தில் அல்லது இடத்தில் கடமையில் ஈடுபட்டமைக்காக கட்டணம் அல்லது அறவீடாக அறவிடப்படுகின்ற அனைத்து பணமும்

- 5.3.5.3.2 மேலும், மேலே 5.3.5.3.1 ஆம் பந்தியில் காட்டப்படுகின்ற 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலுக்கு இணங்க மேலதிக நேர வேலைக் கொடுப்பனவானது அரசாங்க நிருவாக அமைச்சின் செயலாரிடம் விசாரித்து நிதி அமைச்சினால் அவ்வப்போது தீர்மானிக்கப்படுகின்ற கொடுப்பனவுகளின் அளவுக்கு இணங்க மேற்கொள்ளப்படுதல் வேண்டும். அதற்கிணங்க நிI/சங்கம்/47/3 ஆம் இலக்க 2004 பெப்ரவரி 09 ஆந் திகதிய நிதி அமைச்சின் சிரேஷ்ட உதவிச் செயலாளரின் கடிதத்தின் பிரகாரம் (பின்னிணைப்பு 11) தாபன பணிப்பாளர் நாயகத்தின் சிபாரிசுக்கு இணங்கியவாறு அங்கீகரிக்கப்பட்ட விகிதத்திற்கு மேலதிக நேர வேலைக் கொடுப்பனவுகள் 2013 ஆம் ஆண்டு வரை இலங்கை சங்கம் மேற்கொண்டிருந்தது. எவ்வாறாயினும் 2013 மார்ச் 01 ஆந் திகதிய 855 ஆம் இலக்க திணைக்கள பணிப்புரையின் மூலம் (பின்னிணைப்பு 12) 2004 ஆம் ஆண்டின் போது அங்கீகரிக்கப்பட்ட ஒரு மணித்தியாலயத்திற்கான மேலதிக நேர வேலையின் விகிதத்தினை (நிகழ்கால மாதாந்த திரண்ட சம்பளம் / 240) 45 சதவீத்தினால் அதிகரிப்பதற்கும் 2018 ஒக்தோபர் 01 ஆந் திகதிய 1274 ஆம் இலக்க திணைக்கள பணிப்புரையின் மூலம் (பின்னிணைப்பு 13) அப்போது செலுத்திய மேலதிக நேர வேலை விகிதத்தினை 50 சதவீதத்தினால் அதிகரிப்பதற்கும் மேலதிக நேர வேலைக் குழுவின் இறுதி சிபாரிசுக்கு உட்பட்டு பணிப்பாளர் நாயகத்தினால் அங்கீகரிக்கப்பட்டிருந்தது.
- 5.3.5.3.3 மேலும் 2017 ஏப்ரல் 19 ஆந் திகதிய 3/2017 ஆம் இலக்க அரசாங்க நிருவாக சுற்றறிக்கையின் பிரகாரம் (பின்னிணைப்பு 14) அனைத்து அரசாங்க ஊழியர்களும் தமது வருகை மற்றும் வெளிச் செல்லலினைப் பதிவு செய்வதற்காக விரல் அடையாளமிடும் இயந்திரத்தினைப் பயன்படுத்த வேண்டும் என காட்டப்பட்டுள்ளது. எனினும் இலங்கை சங்கத்தினால் வருகை மற்றும் வெளிச் செல்லலினைப் பதிவு செய்தலானது விரல் அடையாளமிடும் இயந்திரத்தினைப் பயன்படுத்தாது அதற்காக 18 ஆவது பொது படிவத்திற்கு இணங்க வருகைப் பதிவேடு பயன்படுத்தப்பட்டிருந்தது.
- 5.3.5.3.4 மேலும் சங்கத்தில் தற்பொழுது மேலதிக நேர வேலைக் கொடுப்பனவினை மேற்கொள்ளும் போது 24 மணித்தியால விடுமுறை தினத்திற்காக 27 மணித்தியால மேலதிக நேர வேலைக் கொடுப்பனவும், வழக்கமாக வேலை செய்யும் ஒரு நாளுக்கு 18 ¾ மணித்தியாலம் வரையான மேலதிக நேர வேலைக் கொடுப்பனவும் மேற்கொள்ளப்படுகின்றது. அதற்கிணங்க உத்தியோகத்தர்களுக்கு மேலதிக நேர வேலைக் கொடுப்பனவினை மேற்கொள்ளும் போது பல்வேறு பிரிவுகளில் ஒரு உத்தியோகத்தருக்கு மாதாந்தம் 600 மணித்தியாலங்கள் அல்லது அதற்கு மேல் 400 மணித்தியாலங்கள், 300 மணித்தியாலங்கள் முதலியவாறாக மேலதிக நேர வேலையின் மணித்தியால எண்ணிக்கைகள் தீர்மானிக்கப்பட்டு கொடுப்பனவுகள் செய்யப்பட்டிருந்தன.
- 5.3.5.3.5 மேலே 5.3.5.3.1 ஆம் பந்தியில் காட்டப்படுகின்ற சங்க மேலதிக நேர வேலைக் கணக்கிற்கு சேகரிக்கப்படுகின்ற பணம் பின்வருமாறு பயன்படுத்தப்படலாம் என 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலில் தரப்பட்டுள்ளது.

- (i) சுங்கத்தின் உத்தியோகத்தர்களுக்கான வழக்கமான கடமை நேரங்களுக்குப் புறம்பான நேரங்களின் போது அல்லது கடமைக்காக சுங்கம் மூடப்பட்டுள்ள திகதிகளில் அல்லது அந்த உத்தியோகத்தர்கள் நிறைவேற்றுகின்ற சேவைக்காக அரசாங்க நிருவாக அமைச்சின் செயலாளரிடம் விசாரித்து நிதி அமைச்சு செயலாளரினால் அவ்வப்போது தீர்மானிக்கப்படுகின்ற கொடுப்பனவு அளவுக்கு இணங்க சுங்க உத்தியோகத்தர்களுக்கு கொடுப்பனவு செய்தல்
- (ii) பாராளுமன்றத்தினால் வருடாந்த ஒதுக்கீட்டு அதிகாரச் சட்டத்தின் மூலம் நிதி எற்பாடு செய்யப்படாதிருந்தும் சுங்க உத்தியோகத்தர்கள் கடமையில் ஈடுபட்டிருக்கின்ற வேளையில் அவர்களின் நலன்புரியுடன் சம்பந்தப்படுகின்ற எந்தவொரு விடயத்திற்காகவும் நிதி அமைச்சு செயலாளரின் முன் அங்கீகாரம் இல்லாது எந்தவொரு சந்தர்ப்பத்திலும் ரூபா இருபத்து ஐயாயிரத்திற்கு (ரூபா 25,000) மேற்பட்ட பணம் பணிப்பாளர் நாயகத்தினால் செலவு செய்ய முடியாது
- (iii) அமைச்சர் நிர்ணயிக்கின்ற முறைமையில் நிர்ணயிக்கப்பட்ட தொகையை திரண்ட நிதியத்திற்கு செலவு வைத்தல்.

5.3.5.3.6 சுங்க மேலதிக நேரவேலை நிதியத்தினை நிருவகிப்பதற்காக சுங்க பணிப்பாளர் நாயகத்தினால் காலத்துக்கு காலம் பல்வேறு உள்ளக திணைக்கள பணிப்புரைகள் வழங்கப்பட்டிருந்ததுடன் அவை தொடர்பான விபரம் பின்வரும் அட்டவணை இலக்கம் 15 இல் தரப்பட்டுள்ளது.

**அட்டவணை இலக்கம் 15 - சுங்க மேலதிக நேரவேலை நிதியத்தை நிருவகிப்பதற்காக வழங்கப்பட்டுள்ள உள்ளக பணிப்புரை**

திகதி	திணைக்கள பணிப்புரை இலக்கம்	சுங்க மேலதிக நேரவேலை நிதியத்தை நிருவகிப்பதற்காக வழங்கப்பட்டுள்ள உள்ளக பணிப்புரை
1988.11.19	DOPL 129 (பின்னிணைப்பு 15)	வார நாட்களில் பின்வருமாறு மேலதிக நேர வேலை மணித்தியால எண்ணிக்கைகள் அங்கீகரிக்கப்பட்டிருந்தது. பி.ப 04.15 இலிருந்து பி.ப . 06.00 - 01 மணித்தியாலம் 45 நிமிடம் பி.ப 06.00 இலிருந்து மு.ப. 06.00 - 15 மணித்தியாலங்கள் (12 மணித்தியாலம் + மேலதிக 03 மணித்தியாலம்) மு.ப 06.00 இலிருந்து மு.ப. 08.00 - 02 மணித்தியாலங்கள்

2004.07.01	DOPL 478  (பின்னிணைப்பு 16)	<p>வழக்கமான கடமை நாட்களில் பின்வருமாறு மேலதிக நேர வேலை மணித்தியாலங்களின் எண்ணிக்கை அங்கீகரிக்கப்பட்டிருந்தது.</p> <p>பி.ப 04.45 இலிருந்து பி.ப . 10.00 வரை - 06 மணித்தியாலங்கள் பி.ப 04.45 இலிருந்து நடு இரவு 12.00 வரை - 08 மணித்தியாலங்கள் பி.ப 04.45 இலிருந்து மு.ப . 08.00 வரை - 18 மணித்தியாலங்கள் 45 நிமிடங்கள்</p> <p>சனிக்கிழமை, ஞாயிற்றுக் கிழமை மற்றும் விடுமுறை நாட்களில் பின்வருமாறு மேலதிக நேர வேலை மணித்தியாலங்களின் எண்ணிக்கை அங்கீகரிக்கப்பட்டிருந்தது. மு.ப 08.00 இலிருந்து பி.ப 06.00 வரை - 10 மணித்தியாலங்கள் மு.ப 08.00 இலிருந்து பி.ப 10.00 வரை - 14 மணித்தியாலங்கள் மு.ப 08.00 இலிருந்து அடுத்த நாள் மு.ப 08.00 வரை - 27 மணித்தியாலங்கள்</p> <p>04 பிரிவுகளின் ஊழியர்களுக்கு (Grayline I, Grayline II, ADP unit, DOC centre) மாத்திரம் மேலதிக நேர வேலை 300 மணித்தியாலங்களுக்கு மேல் செலுத்தலாம்.</p> <p>சுங்கம் 221 படிவத்தில் மேலதிக நேர வேலையை சமர்ப்பித்தல் வேண்டும். .</p> <p>வெளிப் பிரதேசங்களிலுள்ள சுங்கப் பணிப்பாளர்களுக்கச் செலுத்தக்கூடிய உச்ச அளவு மணித்தியாலங்கள் 250 ஆகும்.</p>
2004.08.20	DOPL 478 – A  (பின்னிணைப்பு 17)	<p>சுங்க பணிப்பாளரின் சாரிதகளுக்கு 400 மணித்தியால உச்ச அளவு மேலதிக நேர வேலை அங்கீகரிக்கப்படுகின்றது எனவும் படிவம் 221 இல் மேலதிக வேலை மேற்பார்வை உத்தியோகத்தர் சான்றுபடுத்த வேண்டும் என்பதுமாகும்.</p>
2013.03.01	DOPL 855	<p>மேலதிக வேலை மீளாய்வுக் குழுவின் இறுதி சிபாரிசுக்கு உட்பட்டு இடைக்கால பிரேரணையாக திணைக்களத்தின் அனைத்து உத்தியோகத்தர்களுக்கும் 2013-03-01 ஆந் தகிதியிலிருந்து அமுலுக்கு வரும் வகையில் தற்பொழுது ஒரு மணித்தியாலத்திற்கு செலுத்தப்படுகின்ற மேலதிக நேர வேலைப் பணத்தை 45 சதவீதினால் (45%) அதிகரித்து கொடுப்பனவு செய்தல்.</p>
2018.10.01	DOPL 1274	<p>மேலதிக நேர வேலை மீளாய்வுக் குழுவின் இறுதி சிபாரிசுக்கு உட்பட்டு ஒரு இடைக்கால பிரேரணையாக திணைக்களத்தின் அனைத்து உத்தியோகத்தர்களுக்கும் 2018-10-01 ஆந் திகதியிலிருந்து செயற்படும் வகையில் தற்பொழுது ஒரு மணித்தியாலயத்திற்கு செலுத்தப்படுகின்ற மேலதிக நேர</p>

		வேலைப் பணத்தை 50 சதவீதத்தால் (50%) அதிகரித்து கொடுப்பனவு செய்தல்.
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5.3.5.3.7 திணைக்களத்தின் ஊழியர்களை இமாற்றம் செய்யும் போது ஒவ்வொரு பிரிவிற்குமாக ஒதுக்கீடு செய்யப்பட்டுள்ள மேலதிக நேர வேலை மணித்தியால எண்ணிக்கைகளுக்கு இணங்க அப் பிரிவினை “அதிக பிரசித்தி பெற்றது” “பிரசித்தி பெற்றது” மற்றும் “குறைவான பிரசித்தி பெற்றதாகப்” பிரித்து முகாமைத்துவ உதவி சேவையிலுள்ள உத்தியோகத்தர்கள், சாரதிகள் மற்றும் அலுவலக செயற்பாட்டு உதவியாளர்கள் ஒவ்வொரு 06 மாத்திற்கு ஒரு தடவை இடமாற்றம் செய்யப்பட்டிருந்தனர்.

#### 5.3.5.4 கப்பல் சரக்குகளை பரிட்சித்தல், கட்டண நிதியம்

நிதி அமைச்சரினால் வழங்கப்பட்ட 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலில் காட்டப்பட்டுள்ள முறையில் கொள்கலன்களின் எண்ணிக்கை, மொத்த கப்பல் சரக்கின் (உலர்ந்தவை/திரவம்) அளவு, வாகனங்களின் எண்ணிக்கை, இயந்திரங்களின் எண்ணிக்கை முதலியவைகளை அடிப்படையாகக் கொண்டு கொழும்பு துறைமுகம், கொழும்பு துறைமுகம் தவிர்ந்த ஏனைய துறைமுகங்கள், சுங்க விமான நிலையங்கள், கொள்கலன் கப்பல் சரக்கு நிலையம், கையில் எடுத்துச் செல்லப்படாத பயணிகள் பொதிகள் (Unaccompanied passenger Baggages ) சுங்கத்தீர்வைகளிலிருந்து விடுவிக்கப்பட்ட பொருட்கள், விற்பனைக் கடைகள் முதலியவற்றின் மூலம் சுங்க பணிப்பாளர் நாயகத்தினால் அறவிடப்படுகின்ற கட்டணங்கள்/ பணம் ஆகியவற்றின் வாயிலாக நிதியத்திற்கு பணம் சேகரிக்கப்படுகின்றது. (பின்னிணைப்பு)

#### 5.3.5.5 சுங்க தகவல் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியம்

5.3.5.5.1 2013 செப்டெம்பர் 27 ஆந் திகதிய 1829/39 ஆம் இலக்க வர்த்தமானி அறிவித்தலில் காட்டப்பட்ட முறைமைக்கு இலங்கை முதலீட்டுச் சபையின் தகவல் மற்றும் தொடர்பாடல் தொழில்நுட்ப பிரிவிற்கு “ASYCUDA” வேர்ல்ட் பயன்படுத்தப்பட்டு தொழில்நுட்ப உதவியை வழங்குவதற்காக சுங்க பணிப்பாளர் நாயகத்தினால் அறவிடப்படுகின்ற கட்டணப் பணத்திலிருந்து நிதியத்திற்கு பணம் சேகரிக்கப்படுகின்றது.

5.3.5.5.2 சுங்க கப்பல் சரக்குளைப் பரிட்சித்தல் கட்டணக் கணக்கின் பணத்தை கீழே குறிப்பிட்ட முறைமையில் பயன்படுத்தலாம் என 2007 ஒக்தோபர் 26 ஆந் திகதிய 1520/17 ஆம் இலக்க வர்த்தமானி அறிவித்தலில் காட்டப்படுவதாவது சுங்க உத்தியோகத்தர்கள் தமது அலுவலகங்களில் அல்லது சேவையாற்றும் இடத்தினைத் தவிர்ந்து வேறு ஏதாவது அலுவலகத்தில் அல்லது இடத்தில் கடமையில் ஈடுபடுவதற்கான கட்டணம் நிதி அமைச்சின் செயலாளரினால் அங்கீகரிக்கப்பட்டுள்ள நடைமுறைக்கு இணங்க அந்த சுங்க உத்தியோகத்தர்களுக்கு செலுத்துவதற்கு இயலுமாக உள்ளது. அதற்கிணங்க 2017 நவம்பர்

27 ஆந் திகதிய DOPL 1140 ஆம் இலக்க திணைக்கள பணிப்புரையில் (பின்னிணைப்பு 18) காட்டப்பட்டுள்ளவாறு சுங்க கப்பல் சரக்குளைப் பரீட்சித்தல் கட்டண கணக்கிலுள்ள பணம் உத்தியோகத்தர்களுக்கு மத்தியில் பகிர்ந்தளிக்கப்படும்.

5.3.5.5.3 சுங்க தகவல் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்திலுள்ள பணம் நிதி அமைச்சின் செயலாளரினால் அங்கீகரிக்கப்பட்ட நடைமுறைகளுக்கு உட்பட்டு இலங்கை முதலீட்டுச் சபையின் அல்லது வேறு அரசாங்க அல்லது அரச சார்பற்ற நிறுவனத்திற்கு வழங்கப்படுகின்ற தகவல்கள் மற்றும் தொடர்பாடல் தொழில்நுட்பம் தொடர்பான விசேடத்துவ சேவைகளுக்கான சுங்கத்தின் தகவல் மற்றும் தொடர்பாடல் தொழில்நுட்ப பிரிவின் உத்தியோகத்தர்களுக்குச் செலுத்துவதற்காக அப்பணத்தை பயன்படுத்தக்கூடியதாக உள்ளது.

5.3.5.6 அதற்கிணங்க இந்நிதியத்திற்காக 2012 ஆம் ஆண்டிலிருந்து 2023 ஆம் ஆண்டு வரை முறைப்படியாக சுங்க மேலதிக நேர வேலை நிதியத்திற்கு ரூபா 9,076,355,278, கப்பல் சரக்குகளை பரீட்சித்தல் கட்டண நிதியத்திற்கு ரூபா 3,242,180,100 தொகையும், சுங்க தகவல் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்திற்கு ரூபா 146,016,000 தொகையுமாக ரூபா 12,464,551,378 வருமானமாக சேகரிக்கப்பட்டிருந்தது. (பின்னிணைப்பு 19) மேலும் 2012 ஆம் ஆண்டிலிருந்து 2022 ஆம் ஆண்டு வரை மற்றும் 2023 ஆம் ஆண்டின் 05 மாதங்களுக்குள் சுங்க மேலதிக நேர வேலை நிதியத்திலிருந்து ரூபா 7,537,110,123, தொகை கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டண நிதியத்திலிருந்து ரூபா 1,887,564,217 தொகை மற்றும் சுங்க தகவல்கள் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்திற்கு ரூபா 116,064,000 தொகை செலவு செய்யப்பட்டிருந்தது. இதற்கு மேலதிகமாக சுங்க மேலதிக வெலை நிதியத்திலிருந்து அரசாங்கத்திற்கு தகமையுள்ள 10 சதவீதமான ரூபா 957,139,081 தொகையும் கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டண நிதியத்திலிருந்து அரசாங்கத்திற்கு தகமையுள்ள 50 சதவீதம் ஆன ரூபா 1,694,665,283 தொகையும் மற்றும் சுங்க தகவல் மற்றும் தொழில்நுட்ப தொடர்பாடல் நிதியத்திலிருந்து 20 சதவீதமான ரூபா 26,457,600 தொகையும் செலுத்தப்பட்டிருந்தது . (பின்னிணைப்பு 20)

#### 5.4 சுங்க புலனாய்விற்காக ஸ்கேன் (Scan) இயந்திரத்தினைப் பயன்படுத்துதல்

5.4.1 இறக்குமதிகள் மற்றும் ஏற்றுமதிகள் செய்யப்படுகின்ற கொள்கலன்கள் தொடர்பான சுங்க குற்றங்களை அடையாளம் காண்பதற்காக அமெரிக்க டொலர் 21,590,000 பெறுமதியான (ரூபா 6,477,000,000) 04 ஸ்கேன் இயந்திரங்கள் (Scanners) இலங்கை அரசாங்கத்தின் முழுமையான செலவில் 2021 ஆம் ஆண்டின் போது ஸ்தாபிக்கப்பட்டு சுங்கத்திற்கு ஒப்படைக்கப்பட்டிருந்தது.

5.4.2 இந்த இயந்திரத்தினை அறிமுகப்படுத்துவதற்கு முன்னர் 2020 ஆம் ஆண்டின் போது 2,991 சம்பவங்கள் பதிவு செய்யப்பட்டிருந்ததுடன் இயந்திரத்தினை அறிமுகப்படுத்தியதன் பின்னரும் 2022 ஆம் ஆண்டில் காணப்பட்ட கொரோனா தொற்று நோய் நிலைமை மற்றும் இறக்குமதியை மட்டுப்படுத்தியதன் மத்தியிலும் 2022 ஆம் ஆண்டின் போது 2,101 சம்பவங்கள் பதிவு செய்யப்பட்டிருந்தன.

5.4.3 ஸ்கேன் செய்வதற்காக ஆபத்தான கொள்கலன்கள் மாத்திரம் அனுப்பிவைக்கப்படுவதுடன் ஸ்கேன் இயந்திரத்தில் பின்வரும் குறைபாடுகள் காணப்படுகின்றது என அடையாளங்காணக்கூடியதாக இருந்ததுடன் துறைமுகத்திலிருந்து விடுவிக்கப்பட்ட கொள்கலன்களில் 1/5 அளவானவை மாத்திரம் ஸ்கேன் பரீட்சிப்பிற்காக அனுப்பிவைக்கப்படுகின்றது என அவதானிக்கப்பட்டது.

- (i) அதிக அடர்த்தியான இருப்புக்களாக இறக்குமதி செய்யப்படுகின்ற (கிழங்கு, வெங்காயம்) பொருட்களின் ஸ்கேன் உருவமானது கரும் இருண்டதாக இருப்பதனால் சூட்சியாக மறைத்துவைக்கப்பட்ட ஏனைய பொருட்களை அடையாளம் காணுவது சிக்கலானதாக இருத்தல்.
- (ii) திரவ வகைகளை உள்ளடக்கிய கொள்கலன்களை ஸ்கேன் செய்வதனால் பயனுறுதியான பகுப்பாய்வினை மேற்கொள்ளல் சிக்கலானதாக இருத்தல்.
- (iii) மிகவும் அதிக அடர்த்தியானவைகளான டயில்ஸ், கிரனைட், இரும்புகள் முதலிய பொருட்களுக்கிடையே மறைத்து கொண்டு வரப்படுபவைகளை அடையாளங்காணல் சிக்கலானதாக இருத்தல்.



## 06. அவதானிப்புக்கள்

### 6.1 சுங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம்

6.1.1 மேலே 5.3.2.2. மற்றும் 5.3.3.2 ஆம் பந்திகளில் காட்டப்பட்டவாறு 1869 இன் 17 ஆம் இலக்க சுங்க கட்டளைச் சட்டத்தின் 153 (2)(ஆ) பிரிவின் பிரகாரம் நிதி அமைச்சரினால் அங்கீகரிக்கப்பட்ட திட்டத்திற்கு இணங்க வெகுமதி நிதியை உரிய உத்தியோகத்தர்களுக்கும் தகவல்களை வழங்குபவர்களுக்குமிடையே பகிர்ந்தளித்தல் மேற்கொள்ளப்பட வேண்டிய போதிலும் அமைச்சரின் அவ்வாறான அங்கீகாரமில்லாது திணைக்களம் தமது தற்றுணிபின் பிரகாரம் தயாரித்த உள்ளக பணிப்புரைகளின் அடிப்படையில் மாத்திரம் 1988 ஆம் ஆண்டிலிருந்து வெகுமதிப் பணம் செலுத்தப்பட்டிருந்ததுடன் கணக்காய்விற்குப் பெற்றுக்கொள்ளக் கூடியதாகவிருந்த தகவல்களின் அடிப்படையில் 2012 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரை மாத்திரம் மேற்கூறிய அட்டவணை இலக்கம் 07 இன் பிரகாரம் ரூபா 24,225,600,376 செலுத்தப்பட்டிருந்தது. நிதி அமைச்சரின் அங்கீகாரம் பெற்றுக்கொள்ளப்பட்டது என்பதற்கான ஆவணங்களை நிறுவனத்தில் இன்றுவரை தேடிக்கண்டு பிடிக்க முடியாதுள்ளது என இலங்கை சுங்கத்தினால் இந்த அறிக்கையின் வரைபுக்கான பதிலாக தெரிவிக்கப்பட்டிருந்தது.

6.1.2 மேலும் சுங்க கட்டளைச் சட்டத்தின் 153(2)(ஆ) பிரிவின் பிரகாரம் வெகுமதி நிதியினை உரிய உத்தியோகத்தர்கள் மற்றும் தகவல்களை வழங்குபவர்களுக்கிடையே பகிர்ந்தளித்தல் இடம்பெறவேண்டிய போதிலும் திணைக்களத்தினால் அதிகாரச் சட்டத்திற்கு இணங்க புலனாய்விற்காக பங்களிப்பினை வழங்கியிருக்காத உத்தியோகத்தர்களுக்காகவும் வெகுமதிகள் கிடைக்கும் வகையில் மேலே அட்டவணை இலக்கம் 05 இல் காட்டப்பட்டுள்ளவாறு அவ்வப்போது தயாரிக்கப்பட்ட உள்ளக பணிப்புரைகளின் மூலம் நிதி ஏற்பாடு வழங்கப்பட்டிருந்தது என அவதானிக்கப்பட்டது.

6.1.3 மேலே 5.1.2 ஆம் பந்தியில் காட்டப்படுகின்ற செயற்பாடுகளை நிறைவேற்றுவதற்காக இலங்கை சுங்கத்திற்கு ஆளணியினர் அங்கீகரிக்கப்பட்டிருந்ததுடன் அந்த ஆளணியினர்களால் மேலே 5.1.6 மற்றும் 5.2.2 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு பொருட்களின் பெறுமதியை குறைத்துக் காட்டுதல், நிர்ணயிக்கப்பட்ட குறியீட்டிடப்பட்ட பொருள் வகைப்படுத்தல் இலக்கத்தினை (HS Code) பிழையாகக் காட்டுதல், வெளிப்படுத்தாது பொருட்களை கொண்டு வருதல், வெளிப்படுத்திய பொருட்களுக்குப் பதிலாக ஏனைய பொருட்களை கொண்டுவருதல் முதலிய பிழைகளை அடையாளம் காணல் சுங்க உத்தியோகத்தர்களின் வழக்கமான கடமைகளின் செயற்பாடுகளும் பொறுப்புக்களுமாகும். அதற்கிணங்க அவ்வாறான வழக்கமான கடமைரீதியான வெளிப்படுத்தல்களை மேற்கொள்ளலானது சுங்க பிழைகளை வெளிப்படுத்துவதாகக் கருதி அதற்காக ஆளணியினருக்கு வெகுமதிகளுக்கு தகமைகள் வழங்கப்பட்டிருந்தன. எனவே உத்தியோகத்தர்கள் கடமைகளுக்கு சமூகமளித்தல் மாத்திரம் இடம்பெற்றிருந்தும் அவர்களுக்கு சம்பளங்கள், படிகள், மேலதிக நேர வேலைப் படிகள் கிடைக்கின்றது எனவும் சுங்க உத்தியோகத்தர்களின் கடமையிலுள்ள செயற்பாடுகள் மற்றும் பொறுப்புக்களை நிறைவேற்றுவதற்காக மேலதிக பிரதிபலன்கள் கிடைக்கின்றது எனவும் அவதானிக்கப்பட்டது. மேலே அட்டவணை இலக்கம் 09 இல் காட்டப்பட்டுள்ளவாறு 2021/2022,

2022/2023 மற்றும் 2023 ஏப்ரல் 01 ஆந் திகதியிலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரை ரூபா 10 மில்லியனுக்கு மேற்பட்ட வெகுமதிகளைப் பெற்றுக்கொண்ட உத்தியோகத்தர்களால் அந்த வெகுமதிப் பணம் மற்றும் சம்பளத்திற்கு மேலதிகமான படிகள், மேலதிக நேர வேலைப் படிகள், திரண்ட படிகள், மற்றும் பெனல் கட்டணங்களாக ஏனைய பிரதிபலன்களும் பெற்றுக்கொள்ளப்பட்டிருந்தது. மேலும் 2021/2022 மற்றும் 2022/2023 ஆண்டுகளின் போது முறையே 02 உத்தியோகத்தர் மற்றும் 07 உத்தியோகத்தர்கள் ரூபா 02 மில்லியனுக்கு மேற்பட்ட வெகுமதிகளை விட அவ்வாறான ஏனைய பிரதிபலன்களையும் பெற்றிருந்தனர்.

6.1.4 சுங்க குற்றங்களுக்கு அடிப்படையான இறக்குமதிகளானது அவ்வாறு இல்லாமல் சரியாக மேற்கொள்ளப்படுமாகவிருந்தால் அவை மீது விதிக்கப்படுகின்ற வரிப் பணம் முழுவதும் அரசாங்கத்தின் வருமானத்திற்கு செலவு வைக்கப்படுகின்ற போதிலும் தண்டப் பணத்தை விதித்து பணத்தை அறவீடு செய்யும் பொது அவற்றில் 50 சதவீதம் வெகுமதி நிதியத்திற்கும் 20 சதவீதம் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திற்கும் செலவுவைக்கப்பட்டு 30 சதவீதம் மாத்திரம் திரண்ட நிதியத்திற்கு செலவு வைக்கப்படுகின்றது. அதற்கிணங்க 2012 இலிருந்து 2023 ஆகஸ்ட் 31 ஆந் திகதி வரையான காலப்பகுதியின் போது மாத்திரம் வெகுமதி நிதியத்திற்கு ரூபா 24,225,600,376 மாற்றம் செய்யப்படுகையில் திரண்ட நிதியத்திற்கு ரூபா 14,535,360,226 மாத்திரம் செலவு வைக்கப்பட்டிருந்தது.

6.1.5 தெரிவுக் கணக்காய்விற்கு இணங்க மேலே அட்டவணை 10 இல் காட்டப்பட்டுள்ளவாறு இறக்குமதியாளர்களால் 17 சந்தர்ப்பங்களின் போது பல்வேறு சுங்க குற்றங்கள் இடம்பெற்று ரூபா 326,020,712 வரிப் பணத்தை செலுத்துவதனை தவிர்த்துக் கொள்வதற்கு முயற்சி எடுக்கப்பட்டிருந்ததுடன் அதற்காக சுங்கம் விதித்த முழுத் தண்டப் பணத்தின் பெறுமதி 2017 ஆம் ஆண்டிலிருந்து 2023 ஆம் ஆண்டு வரை ரூபா 7,611,652,834 ஆகும். தண்டப் பணத்தின் பெறுமதியை சுங்க பணிப்பாளர் நாயகத்தின் அதிகாரத்தின் பிரகாரம் புலனாய்வு உத்தியோகத்தர்களினால் பின்னர் தள்ளுபடி செய்ததினால் அது ரூபா 481,694,078 வரை குறைவடைந்திருந்ததுடன் தள்ளுபடி செய்த தண்டப் பணத்தின் பெறுமதியில் அரசாங்கத்திற்குச் செலவுவைத்த 30 சதவீத (30%) பெறுமதி ரூபா 144,508,224 ஆக இருந்ததுடன் தவிர்த்துக் கொள்வதற்கு முயற்சி செய்த வரிப் பணம் ஆன ரூபா 326,020,712 உடன் ஒப்பிடுகையில் அது ரூபா 181,512,488 ஆல் அரசாங்க வருமானம் இழக்கப்படுதல் என அவதானிக்கப்பட்டது. அதற்கிணங்க இறக்குமதி செய்த பொருட்கள் சுங்கத்தினூடாக நாட்டிற்குள் வரும்போது அப்பொருட்கள் மேலே 5.2.2 ஆம் பந்தியில் காட்டப்படுகின்ற சுங்க குற்றங்களின் அடிப்படையில் மேலே 5.2.1.1 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு தண்டப் பணத்திற்கு உட்படுத்துவதற்கு சுங்க கட்டளைச் சட்டத்தில் சுங்க பணிப்பாளர் நாயகத்திற்கு அதிகாரம் கிடைத்திருந்தது. எவ்வாறாயினும் இச்சந்தர்ப்பத்தின் போது தண்டப் பணம் விதித்து உழைக்கப்பட்ட பணத்தில் அரசாங்கத்திற்கு உழைக்கக்கூடியதாக இருந்த வருமானமானது வழக்கமான நடைமுறையின் மூலம் அரசாங்கத்திற்கு கிடைக்கும் வரி வருமானத்தினையும் விட குறைந்த பெறுமதியைக் கொண்டிருப்பதன் மூலம் சுங்கம் அரசாங்கத்திற்காக வருமானம் உழைக்கும் பிரதான பொறுப்பினை வகிக்கும் ஒரு நிறுவனமாக ஆழ்ந்த அறிவோடு நடவடிக்கை எடுத்திருக்கவில்லை என்பது அவதானிக்கப்பட்டது.

- 6.1.6 இந்த அறிக்கையின் 5.2.1.2 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு தண்டப் பணத்தை விதிக்கும் போது மேற்கூறிய மீறல்களின் பாரதூரமான தன்மை, மீறல்களின் பெறுபேறாக இழக்கப்பட்ட வருமானத்தின் அளவு மற்றும் மீறல் இடம்பெற்ற பொருட்கள் சந்தர்ப்பத்திற்கு ஏற்றவாறு அபரிமிதமானவை அல்லது தட்டுப்பாடானவை முதலியவற்றை சுங்க பணிப்பாளர் கருத்தில் கொள்ள வேண்டிய போதிலும் சுங்க கட்டளைச் சட்டத்தின் 166 ஆம் பிரிவில் காட்டப்படாத இறக்குமதியாளர்களின் நிதிச் சிக்கல் தண்டப் பணத்தை தள்ளுபடி செய்யும் காரணமாகக் காட்டி தண்டப் பணத்தை குறைத்த பல சந்தர்ப்பங்கள் காணப்பட்டன. அதற்கிணங்க சுங்க கட்டளைச் சட்டத்தினையும் கருத்தில் கொள்ளாது பரிசீலிக்கப்பட்ட தெரிவுப் பெறுமதியினுள் மேலே 5.3.3.10.2 ஆம் பந்தியில் காட்டப்படுகின்றவாறு தொடக்க தண்டப் பண பெறுமதியில் 6.33 சதவீதம் வரை தண்டப் பணம் தள்ளுபடி செய்யப்பட்டுள்ளது என்பது அவதானிக்கப்பட்டது.
- 6.1.7 மேலே 5.3.3.11.1 ஆம் பந்தியில் காட்டப்பட்டுள்ள புகையிலை இருப்புக்குரிய நீதிமன்ற தீர்மானத்தின் காரணமாக இப்புலனாய்வின் அடிப்படையில் உத்தியோகத்தர்களுக்கு வெகுமதிகள் தகமையற்றிருந்தும் இப்புலனாய்விற்குரிய எதிர்கால நடவடிக்கைகள் வெகுமதிகளைப் பெற்றுக்கொள்ளும் குறிக்கோளில் அடிக்கடி அமுல்படுத்தப்படவில்லை என தெரிவிக்காதிருப்பதற்கு கணக்காய்வில் முடியாதிருந்ததுடன் ஒட்டுமொத்தமாக 5.3.3.11 ஆம் பந்தியில் காட்டப்படுகின்றவாறு கொல்கலன் பரிசீலிப்பின் போது கவனயீனமாக இருத்தல், TIEP திட்டத்தின் கீழ் பதிவுசெய்யப்பட்ட கம்பனிகள் தொடர்பாக காலத்திற்கு காலம் புலனாய்வுகளை மேற்கொள்ளாமை முதலியவாறாக சுங்கத்திலேயே ஒரு உத்தியோகத்தர் பகுதியினால் மேற்கொள்ளப்பட்ட தவறுகள் அல்லது வேண்டுமென்றே தவிர்ப்புச் செய்தல்களின் அடிப்படையில் ஏனைய சுங்க உத்தியோகத்தர்களுக்கு வெகுமதிகளை பெற்றுக்கொள்வதற்கான இயலுமை காணப்பட்டது. இந்நிலைமை தொடர்பாக முகாமைத்துவம் கவனம் செவலுத்தியிருந்தது என்பது வெளிப்படுத்தப்படாததுடன் கவனயீனமாக இருத்தல் அல்லது வேண்டுமென்றே கடமைகளை புறக்கணிக்கின்ற உத்தியோகத்தர்களுக்கு எதிராக நடவடிக்கை எடுத்தல் இடம்பெற்றிருக்கவில்லை. மேலும் இந்நிலைமையானது தவறான கூட்டுச் சேர்ப்பின் அடிப்படையில் இடம்பெறுகின்றதா என்பது தொடர்பாக மேலும் ஒரு புலனாய்வு நிறுவனத்தினால் மேற்கொள்ளப்பட்டிருக்கவில்லை.
- 6.1.8 மேலே 5.3.3.12 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு பொருட்களை விடுவிக்கும் நடைமுறைகளுடன் சம்பந்தப்படுகின்ற திணைக்களத்தின் பல பிரிவுகள் சம்பவங்களின் காரணமாக ஆரம்பிக்கின்ற சுங்கப் புலனாய்வு நடவடிக்கைகளில் ஈடுபட்டிருந்தும் அப்புலனாய்வின் செயல்முன்னேற்றத்தினை தெரிந்துகொள்ளும் நடைமுறை இல்லாததுடன் ஒவ்வொரு பிரிவும் தனித்தனியாக புலனாய்வு நடவடிக்கைகளை மேற்கொண்டு புலனாய்வு முடிவடைந்ததன் பின்னர் வெகுமதிக் கொடுப்பனவிற்காக நிதிப் பிரிவிற்கு அனுப்பிவைக்கப்பட்டிருந்தது. புலனாய்வுக் கோவை தொடர்பான தகவல்கள் ஒவ்வொரு பிரிவிலும் மத்தியப்படுத்தப்படாது காணப்பட்டதுடன் அதற்கிணங்க புலனாய்வின் செயல்முன்னேற்றம் தொடர்பாக முகாமைத்துவம் தீர்மானம் எடுப்பதற்கும் செயலாற்றலினைப் பரிசீலிப்பதற்கும் தேவையான மத்தியப்படுத்தப்பட்ட தகவல் முறைமையானது திணைக்களத்திடம் காணப்படவில்லை. மேலும் பல்வேறு பிரிவுகளினால் சுங்கப் புலனாய்வு மேற்கொள்ளப்பட்டிருந்தும் 42 பிரிவுகளின் கீழ் மேற்கொள்ளப்பட்டு வந்த புலனாய்வுகளுக்கு

மத்தியில் 2,661 புலனாய்வுகள் 05 ஆண்டுகளுக்கு மேற்பட்டும், 4,147 புலனாய்வுகள் 02 ஆண்டுகளிலிருந்து 04 ஆண்டுகள் வரையும் தாமதமடைந்திருந்ததுடன் கணக்காய்வின் போது அத்தாமதத்திற்கு நியாயமான காரணம் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

6.1.9 மேலே 5.3.3.3. ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு உள்ளக சுற்றறிக்கையின் அடிப்படையில் வெகுமதி நிதியத்தின் உப நிதியாக ஆரம்பிக்கப்பட்டிருந்த போதைப் பொருட்களைத் தடுத்தல் நிதியம் (நாகோடிக் நிதியம்) எரிபொருள் நிதியம், மற்றும் புலனாய்வு நடவடிக்கைகளுக்கு நேரடியாக பங்களிப்புச் செய்யாத போதிலும் உதவிச் சேவைகளை வழங்குகின்ற பிரிவுகளின் உத்தியோகத்தர்களுக்கு கொடுப்பனவு செய்வதற்கான 2.5 சதவீத நிதியத்தற்காக வெகுமதி நிதியத்தின் பணம் வருடாந்தம் ஒதுக்கீடு செய்யப்பட்டிருந்தும் பல ஆண்டுகளாக பணத்தை செலவு செய்வதற்கு தேவைப்பாடு உருவாகியிருக்கவில்லை. அதற்கிணக இந்த உப நிதியம் தேவைப்பட்டினை இனங்கண்டுகொள்ளாது உருவாக்கப்பட்டுள்ளது என கணக்காய்வின் போது அவதானிக்கப்பட்டது. எவ்வாறாயினும் இந்நிதியங்களுக்கு மத்தியில் எரிபொருள் நிதியம் 2024 ஆம் ஆண்டிலிருந்து போதைப் பொருட்களை தடுத்தல் நடவடிக்கைகளுக்காக ஈடுபடுத்தப்படுகின்றது என பணிப்பாளர் நாயகத்தினால் எனக்கு தெரிவிக்கப்பட்டது.

## 6.2 முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியம்

6.2.1 கடந்த அண்ணளவாக 06 ஆண்டுகளுக்குரிய முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திலிருந்து வருடாந்தம் செலவு செய்யப்பட்ட பணம் நிதியத்திற்கு கிடைத்த வருமானத்தின் சதவீதமாகக் காட்டுகையில் அது 3 சதவீதிலிருந்து 29 சதவீதம் வரையான வீச்சினைக் கொண்டிருந்தது. அதற்கிணங்க சங்க உத்தியோகத்தர்களின் முகாமைத்துவ ஆற்றலினை மேம்படுத்துவதற்காக நிர்ணயிக்கப்பட்ட வரையறைகளை இனங்காணப்படாமை மற்றும் உத்தியோகத்தர்களுக்கு இழப்பீட்டினை செலுத்தும் போது எதிர்கால எதிர்பார்த்த செலவுகளை சரியாக திட்டமிடாது பணம் ஒதுக்கீடு செய்யப்பட்டதனால் நிதிகள் வருடாந்தம் அதிகரித்துச் செல்லும் போக்கில் உள்ளது என மேலே அட்டவணை இலக்கம் 11 இற்கு இணங்க அவதானிக்கப்பட்டது.

6.2.2 2017 ஆம் ஆண்டிலிருந்து 2022 ஆம் ஆண்டு வரையான 06 ஆண்டுகள் காலப்பகுதியின் போது பட்டப்பின்படிப்பு கற்கை நெறிக்காக முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்திலிருந்து செலவு செய்யப்பட்ட பணம் அட்டவணை இலக்கம் 14 இன் பிரகாரம் ரூபா 127,466,286 ஆக இருந்ததுடன் 2022 திசம்பர் 31 அந் திகதி வரை கற்கை நெறிகளை தொடருகின்ற உத்தியோகத்தர்கள் 323 ஆக இருந்த போதிலும் அவர்களில் 149 உத்தியோகத்தர்கள் மாத்திரம் கற்கைநெறிகளைப் பூர்த்திசெய்து சான்றிதழ்களை சமர்ப்பித்திருந்தனர். மிகுதியான உத்தியோகத்தர்கள் அக்கற்கை நெறிகளை வெற்றிகரமாக பூர்த்திசெய்தார்களாக கைவிட்டார்களா என்பது தொடர்பான தகவல்கள் திணைக்களத்திடம் காணப்படாததுடன் பின்தொடர் நடவடிக்கை எடுக்கும் நடைமுறையும் காணப்படவில்லை.

### 6.3 மேலதிக நேரவேலை, கப்பல் சரக்குகள் மற்றும் தகவல் தொழில்நுட்ப மற்றும் தொடர்பாடல் நிதியம்

6.3.1 மேலே 5.3.5.3.3 ஆம் பந்தியில் காட்டப்படுகின்ற சுற்றறிக்கையின் பிரகாரம் அனைத்து அரசாங்க ஊழியர்களும் தமது வருகை மற்றும் வெளிச்செல்லலினை பதிவு செய்வதற்காக விரல் அடையாளமிடும் இயந்திரம் பயன்படுத்தப்பட வேண்டிய போதிலும் அச்சுற்றறிக்கையிலுள்ள ஏற்பாடுகளை மீறி இலங்கை சுங்கத்தினால் 18 ஆவது பொது படிவத்திற்கு இணங்க வருகைப் பதிவேடு பயன்படுத்தப்பட்டிருந்தது. எவ்வாறாயினும் வருகைப் பதிவேட்டில் வருகை/வெளிச்செல்லல் தனித்தனியாக இரண்டு நிரல்களில் பதியப்பட்டு சமூகமளிக்காத உத்தியோகத்தர்களுக்கு பின்னர் கையொப்பமிடுவதற்கு முடியாத வகையில் கட்டுப்பாடுகள் ஈடுபடுத்தப்படாமை, வருகைப் பதிவேட்டின் நிரல்களுக்கிடையே இடம்வைக்கப்பட்டு கையொப்பமிடுதல் மற்றும் தெரிவுக் கணக்காய்வின் போது சுங்கத்தின் பல்வேறு பிரிவுகள் மூடப்பட்டு திறப்புக்கள் ஒப்படைக்கப்பட்டிருந்தும் மேலதிக நேர வேலைப் பதிவேட்டில் வருகை வெளிச்செல்லல் பதியப்பட்டிருத்தல் முதலிய காரணத்தின் அடிப்படையில் மேலதிக நேர வேலைக் கொடுப்பனவு “சுங்கத்தின் உத்தியோகத்தர்களுக்கான வழக்கமான கடமை நேரங்களுக்குப் புறம்பான நேரங்களில் அல்லது கடமைகளுக்காக சுங்கம் மூடப்பட்டுள்ள நாட்களில் அந்த உத்தியோகத்தர்கள் நிறைவேற்றிய சேவைகளுக்காக” மேற்கொள்ளப்பட்டனவா என்பதனை கணக்காய்வின் போது உறுதிப்படுத்தப்படவில்லை. அதற்கிணங்க மேலே 5.3.5.3.4 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு நியாயமற்ற வகையில் மேலதிக நேர வேலைப் படிக்களைப் பெற்றுக்கொள்வதற்கு நடவடிக்கை எடுக்கப்பட்டிருந்தது என அவதானிக்கப்பட்டது.

6.3.2 மேலே 5.3.5.3.2 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு திணைக்கள பணிப்புரை இலக்கம் 855 இன் மூலம் 2004 ஆம் ஆண்டின் போது அங்கீகரிக்கப்பட்ட ஒரு மணித்திலாயத்திற்கான விகிதத்தினை 45 சதவீத்தினால் அதிகரிப்பதற்கும் 2018 ஆம் ஆண்டின் போது திணைக்கள பணிப்புரை இலக்கம் 1274 இன் மூலம் அப்போது செலுத்திய ஒரு மணித்தியாலயத்திற்கான மேலதிக நேர வேலை விகிதத்தினை 50 சதவீத்தினால் அதிகரிப்பதற்கும் மேலதிக நேர வேலைக் குழுவின் இறுதி சிபாரிசுக்கு உட்பட்டு பணிப்பாளர் நாயகத்தினால் அங்கீகரிக்கப்பட்டிருந்தும் இந்த இரண்டு பணிப்புரைகளுக்குமான மேலதிக நேர வேலைக் குழுவின் இறுதி சிபாரிசு பெற்றுக்கொள்ளப்பட்டது அல்லது நிதி அமைச்சின் அங்கீகாரம் பெற்றுக்கொள்ளப்பட்டது என்பது கணக்காய்விற்கு உறுதிப்படுத்தப்பட்டிருக்கவில்லை.

6.3.3 கடமைரீதியான தேவைப்பாடுகள் அல்லது வினைத்திறன்களை மிகைத்துச் செல்வதற்கு மேலதிக பிரதிபலன்கள் கிடைப்பதனை உறுதிப்படுத்தும் வகையில் இடமாற்றங்கள் மேற்கொள்ளப்படாது மேலே 5.3.5.3.7 ஆம் பந்தியில் காட்டப்பட்டுள்ளவாறு கிடைக்கின்ற மேலதிக நேர வேலை மணித்தியாலங்களின் எண்ணிக்கையை அடிப்படையாகக் கொண்டு ஒவ்வொரு 06 மாதங்களுக்கு ஒரு தடவை சாரதிகள் முகாமைத்துவ உதவிச் சேவையிலுள்ள உத்தியோகத்தர்கள் மற்றும் அலுவலக செயற்பாட்டு உதவியார்களை இடமாற்றம் செய்வதன் மூலம் (விசேடமாக முகாமைத்துவ உதவிச் சேவையிலுள்ள உத்தியோகத்தர்கள்) உரிய விடத்தில் விசேட நிபுணத்துவத்தினைப் (Job Specialization) பெற்றுக்கொள்வதற்கு சந்தர்ப்பம்

வழங்கப்படாது செயலாற்றலினை அதிகரிக்கச் செய்யும் சந்தர்ப்பம் இழக்கப்பட்டிருந்தது. மேலும் மேற்கூறிய சேவையிலுள்ள உத்தியோகத்தர்களே உள்ளகக் கணக்காய்வுப் பிரிவிற்கு இணைத்துக்கொள்ளப்பட்டிருந்ததும் அவர்களும் ஒவ்வொரு 06 மாதங்களுக்கு ஒரு தடவை இடமாற்றம் செய்யப்படுவதனால் வினைத்திறனான மற்றும் சுதந்திரமான கணக்காய்வு நடவடிக்கைகளுக்கு அது தடையாக இருந்தது.

6.3.4 சுங்க உத்தியோகத்தர்கள் இணைத்துக் கொள்ளப்பட்டுள்ள மேலதிக நேரவேலை வருமானங்களை சேகரிக்கின்ற நிலையத்திற்காக மேலதிக நேர வேலை வருமானங்களை தயாரிக்கும் போது மதிப்பீடு செய்யப்பட்ட மேலதிக நேர வேலை மணித்தியாலம் மற்றும் இணைத்துக்கொள்ளப்பட்ட உத்தியோகத்தர்களின் எண்ணிக்கை சம்பந்தமாக இலங்கை சுங்கத்தினால் உரிய நிறுவனங்களுடன் முறையாக உடன்படிக்கை செய்து கொள்வதற்கு நடவடிக்கை எடுக்கப்பட வேண்டிய போதிலும் அவ்வாறு நடவடிக்கை எடுக்கப்படவில்லை என எழுத்துமூலம் உறுதிப்படுத்தப்பட்டது. திணைக்களம் மேலதிக நேரவேலை வருமானத்தினை அடையாளம் காணும் போது வருமானங்களை சேகரிக்கின்ற நிலையத்திற்காக வருமானங்களை வெவ்வேறாக அடையாளம் காணல் மேற்கொள்ளப்பட்டிருந்தும் மேலதிக நேர வேலைச் செலவுகளை தனித்தனியாக அடையாளம் காண்பதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை. அதற்கிணங்க மேலதிக நேர வேலை சேவைகளை வழங்கும் நிலையத்திற்காக மேலதிக நேரவேலை கொடுப்பனவுகளை அடையாளம் காண்பதற்கான ஒரு முறைமை திணைக்களத்திடம் காணப்படாமை சேகரிக்கப்பட்ட மேலதிக நேர வேலை வருமானத்தை மிகைத்து மேலதிக நேர வேலை கொடுப்பனவுகள் மிகைப்பதற்கு காரணமாக இருந்தது.

6.3.5 வழக்கமான கடமை நேரங்களுக்குப் புறம்பாக சேவையில் ஈடுபட்டுள்ளார்களா இல்லையா என்பதனைக் கருத்தில் கொள்ளாது மேற்கூறிய 5.3.5.6 ஆம் பந்தியின் பிரகாரம் சுங்க மேலதிக நேர வேலை நிதியத்திலிருந்து 90 சதவீதம் உத்தியோகத்தர்களுக்கு மத்தியில் செலுத்தப்பட்டிருந்ததுடன் 10 சதவீதம் ஆன மிகவும் சிறிய அளவு மாத்திரம் அரசாங்க வருமானத்திற்கு செலவு வைக்கப்பட்டிருந்தது. 2021 மற்றும் 2022 ஆம் ஆண்டுகளில் மேலதிக நேரவேலை நிதியத்திலிருந்து உத்தியோகத்தர்களுக்கு செலுத்திய பெறுமதி முறையே ரூபா 948,323,405 மற்றும் ரூபா 938,872,620 ஆக இருந்ததுடன் அரசாங்கத்திற்குச் செலவு வைத்த வருமானம் முறையே ரூபா 85,739,457 மற்றும் ரூபா 83,667,789 ஆகும்.

6.3.6 2019 ஆம் ஆண்டிலிருந்து மேலதிக நேர வேலை நிதியத்தில் வருமானத்தை மிகைத்த செலவு காணப்பட்டதுடன் அப்பற்றாக்குறை வருடாந்தம் படிப்படியாக அதிகரித்திருந்தது. சேகரிக்கப்பட்ட மேலதிக நேரவேலை வருமானத்தினைவிட அதிக கொடுப்பனவினை மேற்கொள்ளல் இதற்கு காரணமாக இருந்த போதிலும் அதற்கு போதியளவு காரணத்தை ஆராய்ந்து பார்த்தல் முகாமைத்துவத்தினால் மேற்கொள்ளப்பட்டிருக்கவில்லை. மேலதிக நேர வேலையைப் பெற்றுக்கொள்வதற்காக கடமை நேரங்களுக்குப் புறம்பாக மேற்கொள்ளப்பட்ட செயற்பாடுகளாக நீர்க் குழாய்கள் மற்றும் வாயு சீராக்கி இயந்திரங்கள் முறைப்படியாக மூடப்பட்டுள்ளதா என்பதனைப் பார்த்தல், கிளைகள் முறைப்படியாக சுத்தம் செய்யப்பட்டுள்ளதா என்பதனைப் பார்த்தல் முதலியவையாக கணக்காய்வின் போது ஏற்றுக்கொள்ள முடியாத விடயங்களும் எழுத்துமூலம் சமர்ப்பிக்கப்பட்டிருந்தது.

- 6.3.7 மேலே 5.3.2.4 ஆம் பந்தியில் காட்டப்படுகின்ற 1520/17 ஆம் இலக்க 2007 ஒக்தோபர் 26 ஆந் திகதிய இலங்கை சனநாயக சோசலிசக் குடியரசின் அதிவிசேட வர்த்தமானியின் பிரகாரம் சுங்கம் கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டண கணக்கிலிருந்து கொடுப்பனவு செய்வதற்காக நிதி அமைச்சின் செயலாளரினால் அங்கீகரிக்கப்பட்டுள்ள நடைமுறைக்கு இணங்க சுங்க உத்தியோகத்தர்களுக்கு கொடுப்பனவுகள் மேற்கொள்ளப்பட வேண்டிய போதிலும் அவ்வாறான நடைமுறை அங்கீகரிக்கப்பட்டிருக்கவில்லை.
- 6.3.8 மேலே 5.3.5.5.2 ஆம் பந்தியில் காட்டப்படுகின்ற திணைக்கள பணிப்புரை 1140 இன் பிரகாரம் சுங்க கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டணத்தைப் பெற்றுக்கொள்வதற்கான தகமைகளைக் கோருவதற்காக வார நாட்களில் முற்பகல் 06.00 மணிக்கு முன்னரும் வார இறுதி நாட்களிலும் அரசாங்க விடுமுறை நாட்களிலும் மு.பகல் 09.00 மணிக்கு முன்னர் சமூகமளிக்க வேண்டும் எனவும் அவ்வாறு இல்லாத சந்தர்ப்பங்களில் பெனல் கட்டணத்திற்கு தகமை இல்லை எனவும் குறிப்பிடப்பட்டிருந்த போதிலும் இலங்கை சுங்கத்தின் ஆளணியினர் வருகை/ வெளிச் செல்லலினைப் பேணுதல் சுற்றறிக்கைகளுக்கு இணங்க உறுதிப்படுத்தப்படாது மேலே 5.3.5.6 ஆம் பந்தியின் பிரகாரம் 2012 ஆம் ஆண்டிலிருந்து 2023 ஆகஸ்ட் வரை ரூபா 3,242,180,100 பெனல் கட்டணம் செலுத்தப்பட்டுள்ளது என கணக்காய்வில் அவதானிக்கப்பட்டது.
- 6.4 மேலே 5.4.1 ஆம் பந்தியில் குறிப்பிட்டவாறு 2021 ஆம் ஆண்டின் போது அரசாங்கத்தினால் முழுமையாகச் செலவு செய்து அமெரிக்க டொலர் 21,590,000 (ரூபா 6,477,000,000) பெறுமதியான ஸ்கேன் முறைமையானது கொள்கலன்களைப் பரீட்சிப்பதற்காக சுங்கத்தில் பொருத்தப்பட்டிருந்தும் அந்த முறைமையின் இயலுமை கிடைத்திருந்ததானது ஒரு நாளைக்கு துறைமுகத்திலிருந்து விடுவிக்கப்படுகின்ற கொள்கலன்களில் 1/5 அளவான குறைந்த அளவுடைய கொள்கலன்களைப் பரீட்சிப்பதற்கு மாத்தரமாகும். அடர்த்திகூடிய தொகையாக இறக்குமதி செய்யப்படுகின்ற பொருட்களின் ஸ்கேன் உருவம் அதிக அளவு இருண்ட நிறத்தினைக் கொண்டிருத்தல், திரவ வகைகளை உள்ளடக்கிய கொள்கலன்களை ஸ்கேன் செய்தலின் மூலம் வினைத்திறனான பகுப்பாய்வினை மேற்கொள்ளல் சிக்கலானதாக இருத்தல் மற்றும் மிகவும் அதிக அளவான அடர்த்தியினைக் கொண்ட டயில், கிரனைட், இரும்பு முதலிய பொருட்களுக்கு மத்தியில் மறைத்து கொண்டுவரப்படுகின்ற பொருட்களை அடையாளம் காணல் சிக்கலாக இருத்தல் முதலிய பலவீனங்கள் இந்த ஸ்கேன் செய்தல் முறைமையில் உள்ளன. எவ்வாறாயினும் 2021 மற்றும் 2022 ஆம் அண்டுகளின் போது வெகுமதி நிதியத்திற்கு ரூபா பெறுமதி அதாவது ரூபா 6,477,000,000 பணம் இந்த முறைமையினூடாகச் செலவு செய்யப்பட்டிருந்தும் போதியளவான எண்ணிக்கையான கொள்கலன்களை ஸ்கேன் செய்வதற்கு அனுப்பிவைத்தலானது சுங்க குற்றங்கள் செய்யாமைக்காக இறக்குமதியாளர்களுக்கு மத்தியில் ஒரு உந்துதலினை உருவாக்குவதற்கு காரணமாக இருக்கலாம் என்ற போதிலும் முறைமையின் குறைவான செயற்திறனானது அந்த இயலுமையை குறைத்திருந்தது. இந்த ஸ்கேன் செய்தல் முறைமையையும் செயற்கையான உளவு தொடர்பான முறைமையையும் (Artificial Intelligence Systems) தொடர்புபடுத்தும் இயலுமை தொடர்பாக எதிர்காலத்தில் நடவடிக்கை எடுப்பதற்கு நிர்ணயிக்கப்பட்டுள்ளது என எனக்கு பணிப்பாளர் நாயகத்தினால் அறிக்கையிடப்பட்டிருந்தது.

07

சிபாரிசுகள்

7.1

நிதியம் சம்பந்தமாக காணப்படுகின்ற சட்டரீதியான ஏற்பாடுகள்

- (i) 150 ஆண்டுகள் அளவில் பழமையான 1869 இன் 17 ஆம் இலக்க சங்க கட்டளைச் சட்டத்தில் இந்நிதியம் சம்பந்தமாக காணப்படுகின்ற சில ஏற்பாடுகள்/ தண்டனைகள் நிகழ்காலத்துடன் பொருத்தமற்று இருப்பதனால் அதனை போதியளவில் பகுப்பாய்வு செய்ததன் பின்னர் நிகழ்காலத்திற்குப் பொருத்தமான வகையிலும் அரசாங்கத்திற்கு அதிக பொருளாதார நலன்கள் கிடைக்கும் வகையிலும் திருத்தம் செய்வதற்கு துரித நடவடிக்கை எடுத்தல் (தொடர்பு 6.1.5)
- (ii) நிதி அமைச்சரினால் அங்கீகரிக்கப்பட்ட திட்டத்திற்கு இணங்க வெகுமதி நிதியத்தை உரிய உத்தியோகத்தர்களுக்கும் தகவல்களை வழங்குபவர்களுக்குமிடையே பகிர்ந்தளித்தல் இடம்பெறவேண்டிய போதிலும் அமைச்சரின் அவ்வாறான அங்கீகாரமின்றி திணைக்களம் தமது தற்றுணிபின் பிரகாரம் தயாரிக்கப்பட்ட உள்ளக பணிப்புரையின் அடிப்படையில் மாத்திரம் 1988 ஆம் ஆண்டிலிருந்து வெகுமதி பணம் செலுத்தப்பட்டிருந்ததன் காரணமாக அதிகாரச் சட்டத்தில் காணப்பட்ட ஏற்பாடுகளும் மீறப்பட்டதனால் அந்த திணைக்கள பணிப்புரைகளை மீண்டும் மீளாய்வு செய்து அதிகாரச் சட்டத்திலுள்ள ஏற்பாடுகளுக்கு இணங்கும் வகையில் அமைச்சரின் இணக்கப்பாட்டுடன் மாத்திரம் திணைக்கள பணிப்புரைகளை திருத்தம் செய்தல் (தொடர்பு 6.1.1, 6.1.2)

7.2

சங்க உத்தியோகத்தர்களின் கடமைகளும் பொறுப்புக்களும்

ஒரு சங்க உத்தியோகத்தர் தமது நிரந்தர கடமையாக நிறைவேற்ற வேண்டிய செயற்பாடுகளுக்காக நிர்ணயிக்கப்பட்ட ஊதியங்களுக்கு மேலதிகமாக ஊக்குவிப்பு படிகள், மேலதிக நேர வேலைப் படிகள் முதலியன நிரந்தரமாக கிடைக்கும் நிலைமையில் சங்க உத்தியோகத்தர்களால் வழக்கமாக நிறைவேற்ற வேண்டிய செயற்பாடுகள் மற்றும் பொறுப்புக்களுக்காகவும் வெகுமதிப் பணத்தை பெற்றுக்கொள்ளும் போது அதற்காக தகமை கிடைக்க வேண்டிய கடமைகள் மற்றும் சந்தர்ப்பங்கள் என்ன என்பதனை ஊழியர் பிரதிபலன்களை அதிகரிக்கும் நோக்கத்தை தவிர்த்து முறையான ஆய்வுகளின் பின்னர் இனங்காண்பதற்கு நடவடிக்கை எடுத்தல். (தொடர்பு 6.1.3)

7.3

அரசாங்கத்திற்கு கிடைக்கும் வருமானத்தை அதிகரிக்கச் செய்தல்

சங்க உத்தியோகத்தர்களின் வெகுமதி நிதியம், மேலதிக நேர வேலை நிதியம், கப்பல் சரக்குகளைப் பரீட்சித்தல் கட்டண கணக்கு மற்றும் சங்க தகவல் தொழில்நுட்ப மற்றும் தொடர்பாடல் நிதியத்திலிருந்து முறையே 30 சதவீதம், 10 சதவீதம், 50 சதவீதம் மற்றும் 20 சதவீதம் அளவில் திரண்ட நிதியத்திற்கு செலவு வைக்கப்படுவதனால் அச்சதவீதங்களை அதிகரித்து அரசாங்க வருமானத்தினை அதிகரிப்பதற்காக நிதியத்தை



நிருவகித்தல் மற்றும் செயற்படுத்துவதற்குரிய வரையறைகள்/ நிபந்தனைகளை திருத்தம் செய்தல்.

(தொடர்பு 6.1.4, 6.1.5)

#### 7.4 உள்ளக கட்டுப்பாட்டு முறைமையை வலுப்படுத்துதல்

- (i) விதிக்கப்பட்ட தண்டனைகளை தள்ளுபடி செய்யும் போது அதிகாரர் சட்டத்தின் மூலம் வழங்கப்பட்டள்ள ஏற்பாடுகளை கவனத்தில் கொள்ளாது குற்றங்களை மேற்கொண்ட தரப்பினர்களின் தேவைப்பாட்டின் பிரகாரம் ஏனைய புறம்பான தனிப்பட்ட காரணங்களைக் காட்டி அதிக சதவீதினால் தண்டப் பணத்தை தள்ளுபடி செய்தலினை கட்டுப்படுத்தி அதிகாரர் சட்டத்தின் மூலம் வழங்கப்பட்டுள்ள நிர்ணயிக்கப்பட்ட ஏற்பாட்டின் அடிப்படையில் மாத்திரம் தண்டப்பணத்தை தள்ளுபடி செய்வதன் காரணமாக அரசாங்கத்திற்கு கிடைக்க வேண்டி இருந்த ஆகக் குறைந்த வரிப் பணமும் அறவிடப்படாத சந்தர்ப்பம் காணப்பட்டதுடன் அவ்வாறான நிலைமைகளை தவிர்க்கும் நடவடிக்கைகளின் மூலம் அரசாங்கத்திற்கு அதிக வருமானத்தை உழைப்பதற்கு நடவடிக்கை எடுத்தல்.

(தொடர்பு 6.1.5, 6.1.6)

- (ii) TIEP முறைமையின் கீழ் பதிவுசெய்த கம்பனிகள் தொடர்பாக முறையான ஒரு வேலைத் திட்டத்தினை தயாரித்தலும், வெகுமதிகளை பெற்றுக்கொள்ளும் எண்ணத்தில் வேண்டுமென்றே கடமையை தவிர்ப்பதற்கு முயற்சி செய்யப்பட்டுள்ளதா அல்லது கவனயீனமாக அல்லது வேண்டுமென்றே கடமைகள் தவிர்க்கப்பட்டிருந்ததா என்பதனைப் பரீட்சிப்பதற்கு முறையான நடைமுறையை அறிமுகப்படுத்துதல் ஆகிய நடவடிக்கைகள் மேற்கொள்ளப்பட்டிருக்குமாகவிருந்தால் அவ்வாறான உத்தியோகத்தர்களுக்கு எதிராக ஒழுக்காற்று நடவடிக்கை எடுத்தல். (தொடர்பு 6.1.7)

- (iii) பொருட்களை விடுவிக்கும் நடைமுறைகளுடன் சம்பந்தப்படுகின்ற திணைக்களத்தின் பல்வேறு பிரிவுகள் பல காணப்படுவதன் காரணமாக புலனாய்வு நடவடிக்கைகளின் செயல்முன்னேற்றத்தினைப் பரீட்சிப்பது சிக்கலானது என்பதனால் உரிய புலனாய்வு நடவடிக்கைகளின் செயல்முன்னேற்றத்தினைப் பரீட்சிக்க கூடியவகையில் மத்தியப்படுத்தப்பட்டதான ஒரு முறைமைக்கு அனைத்து புலனாய்வுத் தகவல்களையும் உள்ளடக்குவதற்கு தேவையான நடவடிக்கை எடுத்தலும் உரிய புலனாய்வு நடவடிக்கைகளை நியாயமான காலப்பகுதியினுள் துரிதமாக முடிவுறுத்துவதற்கும் ஒழுங்கு விதிகளை ஈடுபடுத்துதல்

(தொடர்பு 6.1.8)

- (iv) ஸ்கேன் செய்தல் முறைமையின் மூலம் பரீட்சிக்கும் போது போதியளவான கொள்கலன் சதவீதினை உள்ளடக்காமை மற்றும் பரீட்சிப்பதற்கு உட்படுத்தப்பட்ட கொள்கலன்களாக இருந்த போதிலும் இயந்திரத்தின் தன்மையில் காணப்படுகின்ற

தொழில்நுட்ப ரீதியான மட்டுப்பாடுகளின் அடிப்படையில் அல்லது கொள்கலன்களில் வைக்கப்பட்டுள்ள பொருட்களின் தன்மைக்கு இணங்க போதியளவு வெளிப்படுத்தல் மேற்கொள்ளப்படாமையின் காரணமாக இறக்கமதி/ ஏற்றுமதியாளர்கள் சுங்க குற்றங்களிலிருந்து தவிரந்து கொள்வதற்கு உள்ள உந்துதல் குறைவடையலாம் என்பதனால் அப்பரீட்சிப்பு நடைமுறையை மேலும் சிறப்பாகவும் போதிய அளவிலும் பிரசித்தப்படுத்துதல் தொடர்பாக துரிதமாக கவனம் செலுத்துதல்.

(தொடர்பு 6.4)

- (v) இலங்கை சுங்கத்தின் ஆளணியினரை நிர்ணயிக்கப்பட்ட காலத்திற்கு ஒரு தடவை சேவை நிலையம்/ கடமைப் பொறுப்புக்களுக்கு இடையே இணைத்துக்கொள்ளல் மேற்கொள்ளப்பட்டிருந்தும் அதனை உள்ளகக் கமட்டுப்பாட்டு நுட்பமாக அல்லது வினைத்திறனை மேம்படுத்தும் எதிர்பார்ப்பில் இல்லாது அனைவர்களுக்கும் மேலதிக பிரதிபலன் வாய்ப்புகளை உறுதிப்படுத்துதலாக இடம்பெறுகின்றது என அவதானிக்கப்பட்டதனால் அந்த நடைமுறை தொடர்பாக மீண்டும் மீளாய்வு செய்து உள்ளக கட்டுப்பாடு, உள்ளக கணக்காய்வு மற்றும் நிறுவன ரீதியான வினைத்திறனை அதிகரிக்கும் நடைமுறைக்கு அணுகுதல். (தொடர்பு 6.3.3)

#### 7.5 உப நிதியம் மற்றும் முகாமைத்துவ மற்றும் இழப்பீட்டு நிதியத்தினைப் பேணுதல்

இந்நிதியத்திற்காக தொடர்ச்சியாக பணம் ஒதுக்கீடு செய்யப்பட்டிருந்தும் இந்நிதியத்தினை பேணிச் செல்லும் தேவைப்பாடு இல்லை என அடையாளங்காணக் கூடியதாக இருந்ததனால் இந்நிதியத்ததை இரத்துச் செய்து அப்பணத்தையும் அரசாங்க வருமானத்திற்கு செலவு வைப்பதற்கு நடவடிக்கை எடுத்தல் மற்றும் இழப்பீடு செலுத்துதல் போன்ற தேவைப்பாடு ஏற்படுகையில் அதற்காக வழக்கமான நடைமுறையின் கீழ் பொதுத் திறைசேரியிடமிருந்து நிதியத்தை பெற்றுக்கொள்ளல்

(தொடர்பு 6.1.9, 6.2.1)

#### 7.6 மேலதிக நேர வேலைபடி சம்பந்தமாக ஒழுங்கு விதிகளை ஈடுபடுத்துதல்

அரசாங்கத்தின் ஒரு திணைக்களமான இலங்கை சுங்கத்தின் ஆளணியினர் மிகவும் உயர்வான மட்டத்தில் மேலதிக நேர வேலைப் படிக்களை உழைத்திருந்தும் அவ்வாறான கொடுப்பனவை மேற்கொள்ளும் போது கண்டிப்பாக அடிப்படையாகக் கொள்ள வேண்டிய சேவை மணித்தியாலங்களின் எண்ணிக்கை, நாட்கள் மற்றும் இரவு பகல் காலம், முதலியனவற்றினை கணிப்பிடக்கூடியவகையில் ஆளணியின் வருகை வெளிச் செல்லலானது நம்பகமான ஒரு முறைமையில் பதியப்படாமையின் காரணமாக அந்த

மேலதிக நேர வேலைக் கொடுப்பனவின் சரியான தன்மையை கணக்காய்வின் போது உறுதிப்படுத்திக்கொள்ள முடியாததனால் 2017 ஏப்ரல் 19 ஆந் திகதிய 3/2017 ஆம் இலக்க அரசாங்க நிருவாக சுற்றறிக்கையின் பிரகாரம் ஆளணியின் வருகை, வெளிச்செல்லலினைப் பதிவுசெய்தலினை முறைமைப்படுத்தி மேலதிக நேர வேலைக் கொடுப்பனவின் ஒரு நடைமுறையினை தயாரிப்பதற்கு நடவடிக்கை எடுத்தல்.

(தொடர்பு 6.3.1, 6.3.4, 6.3.5, 6.3.6)

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கணக்காய்வாளர் தலைமை அபிபதி**

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கணக்காய்வாளர் தலைமை அபிபதி  
2024 ஏப்ரல் 09ஆந் திகதி



## **Special Audit on the Management/Administration of various funds in Sri Lanka Customs**

### **Executive Summary**

Sri Lanka Customs is entrusted with the responsibility of efficiently performing the import and export clearance process by ensuring that sufficient revenue is provided for the government expenditure, paying attention to socio-economic, environmental and cultural issues and protecting the social safety of the general public as well. The collection of all types of taxes imposed in connection with international trade is assigned to Sri Lanka Customs and accordingly, around 37 per cent of the total tax revenue is collected annually.

Further, money is allocated for the expenses of Sri Lanka Customs through the annual estimates and in addition to that, mainly three (03) funds known as Custom Officers' Reward Fund of Sri Lanka Customs (Reward Fund), Custom Officers' Management and Compensation Fund of Sri Lanka Customs (Management and Compensation Fund) and Sri Lanka Custom Officers' Overtime, Cargo Examination Fees and Information Technology and Communication Fund (Overtime, Cargo Examination Fees and Information Communication Fund) are maintained. Further, there are 04 sub funds maintained under the above Reward Fund named as Narcotic Fund, Fuel Fund, 2.5 per cent Fund and Fund for other Divisions.

The customs tax revenue collected by the Sri Lanka Customs on legitimate import activities is included in the government revenue at the time itself. However, in the event that a customs offense related to an import is detected, a penalty is imposed and only 50 percent of the remaining net revenue from the penalty will be credited to the account of the Deputy Secretary of the Treasury after deducting any relevant cost against collecting that revenue. The remaining 50 percent will be shared among officers credited to the reward fund which is one of the three major funds mentioned in the above paragraph. Again, only 60 percent of the 50 percent credited to the Treasury Deputy Secretary's account is credited to the Consolidated Fund and the remaining 40 percent is credited to the Customs Management and Compensation Fund and the same 40 percent is used for the welfare of the Customs officers. Accordingly, only 30 percent (60 percent of 50 percent) of the remaining net revenue after deducting the cost incurred from the revenue collected in relation to a detected customs offense is directly credited to the Consolidated Fund and there are some occasions observed that the amount so credited is less than the actual customs revenue

that should have been charged on the said import. A sum of Rs.14,535,360,226 was credited to the Consolidated Fund during the period from 2012 to August 2023 as the amount of 30 percent.

Even though, the reward money should be distributed among the officials and informants agreeing to a scheme approved by the Minister of Finance as per section 153 (2) (b) of the Customs Ordinance No. 17 of 1869, without such approval of the Minister of Finance, the internal departmental order had been prepared at its own discretion. Reward money was paid since 1988 based only on that orders. Based on the information available for the audit, the amount paid as such during the period from 2012 to 31 August 2023 was Rs.24,225,600,376. Further, internal orders were prepared so that the rewards could be given to the officers who are not related as a group contributing to investigations in accordance with the act. Meanwhile, routine operational detections were also considered as detections of customs offences and the staff was given reward rights for that. Therefore, it was observed that even if the officers only report for duty, they receive salaries, incentives and overtime and if they perform the duties and responsibilities of the customs officers, then they receive additional benefits.

The total amount of penalty initially imposed only on 17 occasions from the year 2017 to 2023 was Rs. 7,611,652,834, and the penalty value was later mitigated to Rs.481,694,078 due to the relaxation of the investigating officer in accordance with the powers vested to the Director General of Customs. The value of 30 percent (30%) credited to the government from the mitigated penalty value was Rs.144,508,224 and it was observed that there was a loss of state revenue of Rs.181,512,488 compared to the amount of tax attempted to be evaded which was Rs.326,020,712.

Although, all public servants must use the fingerprint machine to record their arrival and departure as per the Public Administration Circular No. 3/2017 of 19 April 2017, only an attendance register had been used according to the General Form 18 by the Sri Lanka Customs in violation of the provisions of that circular. Further, 90 percent of the customs overtime fund was paid to the officials, regardless of whether they worked outside the normal working hours, and only 10 percent was credited to the government revenue. Accordingly, the value paid to officers from the overtime fund in the years 2021 and 2022 was Rs.948,323,405 and Rs.938,872,620 respectively, and the revenue credited to the government was Rs.85,739,457 and Rs.83,667,789 only.

In addition, following recommendations have also been given from this report.

- i. To strength existing legal provisions regarding funds.
- ii. To determine after a proper study, which duties and events should be qualified apart from the intention of increasing employee benefit in giving reward money for the duties and responsibilities that should be performed by the customs officers in general.
- iii. To amend the rules/conditions related to administration and management of funds  
Since only 30 per cent, 10 per cent, 50 per cent and 20 per cent of the Customs Officers Reward Fund, Overtime Fund, Cargo Examination Fee Account and Customs Information Technology and Communication Fund are credited to the Consolidated Fund so that these percentages should be increased to rise the government revenue.
- iv. In the mitigation of the imposed punishment from a large percentage, by accepting other personal reasons beyond the provisions given by the Act, controlling the mitigation of the punishment, introducing a proper mechanism to identify whether the duty is deliberately neglected with the desire of getting rewards or whether the duty has been negligently or intentionally neglected as per the need of the party who committed the offense, and if any, taking disciplinary action against the officials responsible for the same.
- v. Although, money has been continuously allocated for the sub funds, it can be recognized that there is no necessity to maintain these funds and therefore these funds should be abolished and the same money should be credited to the state revenue. When there is a requirement, such as payment of compensation, funds should be obtained from the General Treasury under normal procedures.
- vi. Although, the staff of Sri Lanka Customs, which is a government department, earns a very high level of overtime, the accuracy of the overtime payment is not recorded in a reliable manner so that the number of duty hours, date and time of day and night etc. which must be based on such payment can be calculated. Therefore, regularization of the arrival and departure recording of the staff is required since it cannot be confirmed as per the Public Administration Circular No. 3/2017 of 19 April 2017, and take actions to prepare a proper system for overtime.

## **01. Background and Nature of the Report**

Sri Lanka Customs collects taxes on goods imported and exported by Sri Lanka and collects about 37 percent of the state's revenue annually. The government has the ability to collect tax revenue based on the import and export of goods in accordance with the Customs Ordinance. However, importers and exporters become guilty by not complying with the Customs Ordinance. In that situation, due to being identified as an offence, they are subject to a penalty and a small percentage of the amount recovered as a penalty is given to the Consolidated Fund. The audit was able to identify that the money is being distributed among the customs officers under a certain system and a higher percentage is credited to the two funds maintained by the Sri Lanka Customs under the name of the Reward Fund and the Management and Compensation Fund. Further, another fund is maintained to provide overtime for work performed outside normal working hours. The main objectives of this audit are to examine whether the maintenance of these funds contributes sufficiently to strengthen the government's income, to scrutinize the strength of the internal control in relation to the funds and to assess whether the three priorities in the areas of increasing the government's income, reducing customs offenses and owning personal benefits for officials are optimally managed. This special report was issued on the virtue of powers vested in me by the National Audit Act, No.19 of 2018 and also to fulfill the request made by the Committee on Public Accounts at its discussions held related to Sri Lanka Customs to examine “the money credited to the reward fund by imposing penalties by customs officials on lost tax revenue”.

## **02. Methodology**

### **2.1 Documents Referred**

- i. Customs Ordinance No. 17 of 1869
- ii. Gazette Notifications of the Democratic Socialist Republic of Sri Lanka
  - Gazette Notification No. 792 dated 05 November 1993
  - Gazette Notification No. 1520/17 dated 26 October 2007
  - Gazette Notification No. 1829/39 dated 27 September 2013
- iii. Departmental Internal Orders
  - Departmental Internal Order No. 118
  - Departmental Internal Order No. 129
  - Departmental Internal Order No. 478



- Departmental Internal Order No. 478 – A
  - Departmental Internal Order No. 855
  - Departmental Internal Order No. 1274
  - Departmental Internal Order No. 1140
- iv. Recruitment Procedure of the Department of Sri Lanka Customs
  - v. Annual Performance Report of the Department of Sri Lanka Customs
  - vi. Annual accounts issued from the year 2012 to the year 2022 related to the funds of the Department of Sri Lanka Customs
  - vii. Answers to information query letters
  - viii. Case files and reward payment files

## **2.2 Other Methods**

- i. Discussions with Sri Lanka Customs officials
- ii. Analytical review of reward money and other payment data.

## **03. Scope of Audit**

The legal background of maintaining funds such as the Reward Fund, Management and Compensation Fund, Overtime, Cargo Examination Fees and Information Technology Communication Fund maintained by the Sri Lanka Customs, the manner in which funds are collected for them and the utilization of funds were examined. Furthermore, the payments of the reward fund were examined from the year 2012 and other funds from the year 2017. In addition, the revenue credited to the government from the money collected for the fund, the imposition of penalties on tax evaders and the mitigation of those penalties were examined.

## **04. Limitations of the Scope**

- i. Although, there are several divisions of the Department of Sri Lanka Customs involved with customs investigations commencing from cases, no centralized information system was available in the Department to review the progress of the investigations. Therefore, information of the case files were gathered from each division separately which limited the number of cases that were audited.
- ii. Failure to obtain information on payments made from the reward fund from 1988 to 2011.

## **05. The process**

### **5.1 Introduction to Sri Lanka Customs**

#### **5.1.1 Establishment and Objectives**

5.1.1.1 Sri Lanka Customs is one of the oldest government departments in Sri Lanka as well as one of the oldest Customs Administrations, established in the year 1806 with a vision **“To be recognized as the “best practice’ Customs Administration in Asia that enhances the security and prosperity of Sri Lanka”**. It’s a full-pledged state organization mainly accountable for the collection of revenue and the enforcement of law. Sri Lanka Customs has the responsibility of assuring sufficient revenue for government expenditures, giving attention to social, economic, environmental and cultural matters, protecting social security of general public and effectively engaging with import and export clearance activities.

5.1.1.2 In addition, the mission was to enforce and enhance compliance of the Customs Law and related Laws concerning revenue, social and environmental protection, whilst facilitating legitimate trade, travel and industry with due recognition to National and International Customs Standards.

5.1.1.3 Therefore, collection of all types of taxes imposed in the international trade in relation to Sri Lanka has been assigned to Sri Lanka Customs. Port and airport development levy, excise (special provision) tax and special commodity levy are collected by Sri Lanka Customs including import and export tax, cess tax which are payable in relation to imports accordingly.

5.1.1.4 The following objectives were expected to achieve by the organization based on the mission as mentioned in 5.1.1.2.

##### **i. Income collection**

Sri Lanka Customs can be considered as the main government agency in collecting revenue in Sri Lanka. Sri Lanka Customs contributes in collecting around 37 per cent of the government tax revenue.

**ii. Social Protection**

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

**iii. Trade Facilitation**

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

**iv. Law enforcement**

Law enforcement in Sri Lanka Customs is crucial for ensuring compliance, enforcing import/export laws, preventing smuggling, and maintaining border security. The department has the authority to enact and enforce over 1245 laws.

**5.1.2** To achieve the objectives mentioned in paragraph 5.1.1.4 above, the following functions have been assigned to the Customs:

- i. Implementation of Government Policies relating to tariff, trade and social protection laws.
- ii. Assessment and collection of import and export Customs duties.
- iii. Assessment and collection of duties / taxes and other levies on behalf of other acts and State agencies.
- iv. Implementation of duty (tax) waivers, exemptions and concessions (granting).
- v. Securing of duties and other levies and accounting of the same.
- vi. Refunds, drawbacks and rebates of Customs duty.  
Prevention and detection of smuggling, commercial frauds and trafficking of narcotic drugs.
- vii. Enforcement of laws relating to prohibited and restricted goods.

- viii. Investigating and inquiring into offences committed under the Customs Law and other related Laws.
- ix. Penalizing offenders / seizure of forfeited goods.
- x. Disposal of goods forfeited.
- xi. Clearance of import and export cargo.
- xii. Clearance of passengers and passengers' baggage.
- xiii. Computerization of cargo and passenger clearance procedures.
- xiv. Implementing fiscal measures for the protection of local industries and agricultural products.
- xv. Management of Export Facilitation Schemes.
- xvi. Management of Warehousing of Goods (Bonds Scheme).
- xvii. Monitoring of export oriented industrial schemes.
- xviii. Compilation and issue of Trade Statistics.
- xix. Providing information / classification rulings etc.
- xx. Regular dialogue with Trade Chambers – Forwarding Agents – Custom Headquarters Assistant Agents (CHAA)
- xxi. Conducting training / awareness programs.
- xxii. Regular communication with the World Customs Organization on matters relating to nomenclature, classification, valuation and enforcement techniques.
- xxiii. Coordination of work with line agencies and government Departments for exchange of information: Ministry of Finance, Economic Stabilization and National Policies, Inland Revenue Department, Export Development Board, Excise Department etc.

### **5.1.3 Funding for administrative and operational activities of Customs**

According to the annual budget estimate (under 247 expenditure heads), allocations are provided for the necessary expenses of the Customs Department and following expenses had been incurred in the years 2021 and 2022 from the allocations of the consolidated fund amounting to Rs.5,809,239,623 and Rs.4,696,896,643 respectively.

	<b>2021</b>	<b>2022</b>
Allocated amount from Consolidated Fund (Rs.)	6,620,400,000	5,180,658,000
Expenditure incurred (Rs.)	5,809,239,623	4,696,896,643
Total Revenue Collected (Rs.)	522,419,305,884	523,346,484,733

All the revenue collected should be credited to the Consolidated Fund and provision should be obtained from the treasury for meeting the expenditures again. In addition, the department maintains 6 deposit accounts out of which 3 are used for receipts and payments of the three funds (Sri Lanka Customs Officers Reward Fund, Management and Compensation Fund and Overtime, Cargo Examination and Information Technology and Communication Fund).

<b>Deposit Account Name</b>	<b>Deposit Account No</b>
i. Tender Deposit Account	6000/0/0/002/186/0
ii. Temporary Retention Account for Statutory Payments	6000/0/0/018/0/128/0
iii. Customs Officers Management and Compensation Fund	6000/0/0/006/0/061/0
iv. Withholding of Deposits for Goods Brought by Passengers	6000/0/0/001/0/035/0
v. Customs Officers' Reward Fund	6000/0/0/006/0/062/0
vi. Customs Officers Overtime, Cargo Examination and Information Technology and Communication Technology Fund	6000/0/0/006/0/032/0

#### **5.1.4 Governing Law of Customs (Act and other relevant laws)**

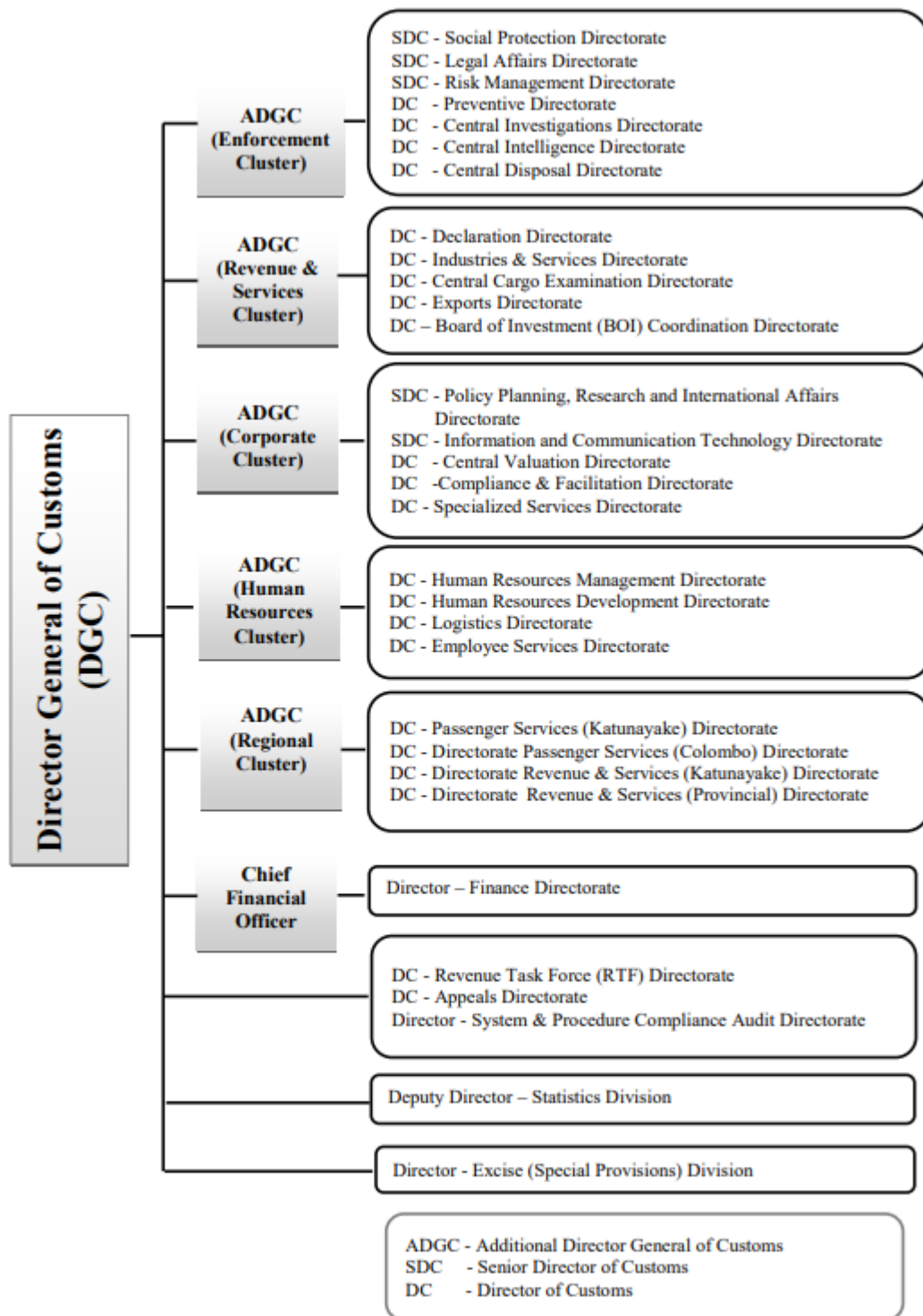
Customs Ordinance No. 17 of 1869 (235 Chapter) and its amendments in 51 occasions and other ordinances and rules related to the import and export clearance process are relevant and some of them are listed below. Last amendment to this Ordinance had been done by Act No. 09 of 2013 as at 30 September 2023.

- Customs Ordinance No. 17 of 1869
- Fauna and Flora Protection Ordinance No. 13 of 1942
- Forest Ordinance No 08 of 1947.
- Import and Export controls Act No.01 of 1969
- Motor vehicles Act No. 31 of 1979

- Sri Lanka Port authority Act No.51 of 1979
- Food Act No. 26 of 1980
- Cosmetics, Devices and Drugs Act No. 27 of 1980
- National Environmental Act No.47 of 1980
- Sri Lanka Standards Institution Act No.6 of 1984
- Poison, Opium and Dangerous Drugs Ordinance No.17 of 1929 as amended by Act No.13 of 1984
- Penalty Code Act No.22 of 1993
- Fisheries and Aquatic Resources Act No. 02 of 1996
- Tobacco Tax Act No. 8 of 1999
- Plant Protection Act No.35 of 1999
- Value Added Tax No. 14 of 2002
- Intellectual Property Act No.36 of 2003
- Convention Act against Illicit Traffic in Narcotic Drugs and Psychotropic Substances No. I of 2008
- Ports and Airport Development Act No. 18 of 2011
- National Medicines Regulatory Authority Act No.05 of 2015
- Excise Tax Ordinance No. 08 of 1912 and relevant Amendments
- Poison, Opium and Dangerous Drugs (Amended) Act No.41 of 2022
- State Finance Circulars

**5.1.5** Sri Lanka Customs is controlled under the Director General of Customs and the diagram shows how each department established under that is controlled.

**Figure 01**



5.1.6 The main functions and responsibilities of the customs officers who are required to perform the duties of the Customs Department in accordance with the customs officers' scheme of recruitments were as follows.

- i. Calculation, collection and documentation of import and export duties, fines and other charges imposed by the government from time to time.
- ii. Apprehension and action against persons violating customs law.
- iii. Implementation of restrictions and prohibitions contained in the Customs Ordinance
- iv. Screening of inbound and outbound passengers and cargo at airports, ports and other customs checkpoints
- v. Inspection of imports and exports
- vi. Conducting complaints in customs inspection proceedings and court cases and assisting government lawyers as and when required
- vii. To take charge of the safes and the goods deposited in them, kept at the customs preventive office, the luggage office or at any other place determined by the Director General of Customs.

## **5.2 Imposition of Penalties and Forfeitures by Sri Lanka Customs**

### **5.2.1 Legal background relating to imposition of penalties and forfeitures**

5.2.1.1 Forfeitures and penalties are imposed under sections 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67, 68, 74, 76, 77, 110, 119, 129, 130, 131, 132, 133, 135, 136 and 137 of the Customs Ordinance (**Annexure 01**). For an instance, every person who shall be concerned in importing or bringing into Sri Lanka of, landing on board or assisting in the landing of, knowingly concealing and aiding in the concealment of, any goods importation which is prohibited or restricted in terms of section 129 of the Ordinance etc, who fraudulently evades or attempts to evade or knowingly in the evasion or any part thereof of customs duties, shall at the discretion of the Director General of Customs, a forfeiture of treble the value of the such goods or a penalty of one lakh rupees shall be imposed. According to Section 130 of the Customs Ordinance , every person who fraudulently evades or attempts to evade customs duties as above or any part thereof in the exportation from Sri Lanka shall be liable to a loss of treble the value of the said goods or at the discretion of the Director General of Customs or shall be liable to a fine of one lakh rupees.



5.2.1.2 In accordance with Section 166 (b) (**Annexure 02**) of the Customs Ordinance, in imposing a penalty or ordering a forfeiture under Sections 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67, 68, 74, 76, 77, 110, 119, 129, 130, 131, 132, 133, 135, 136 and 137, the following matters should be considered by the Director- General of Customs.

- The gravity of the contravention giving rise to the penalty or forfeiture.
- The amount of revenue lost as a result of such contravention
- The availability or shortage, as the case may be, of the goods with respect to which such contravention has been committed.

### **5.2.2 Common customs offenses which are subject to forfeitures or penalties**

Common customs offenses which are subject to forfeitures or penalties in accordance with the customs case files are as follows.

- i. Wrong classification of Combined Classification Code (Harmonized Commodity Description and Coding System-HS Code)
- ii. Undervaluation
- iii. Importation of undeclared goods
- iv. Violation of the regulations under the Scheme for Temporary Importation for Export –TIEP)
- v. Making false statements about quantity
- vi. Import of surplus quantities
- vii. Submission of false documents
- viii. Failure to declare accurate transaction values
- ix. Import or export of prohibited goods
- x. Importing against the restrictions

### **5.2.3 Mitigation of Penalties.**

According to Section 163 (**Annexure 03**) of the Ordinance, any penalty or forfeiture imposed is lawful for the Director General to mitigate the same, when he deems such forfeiture or penalty unduly severe. However, all cases so determined by the Director General shall be liable to revision by the Minister.

### 5.3 Funds maintained by Customs

5.3.1 Mainly three funds are maintained by Customs as per the above facts.

- i. Custom Officers Reward Fund of Sri Lanka Customs (Reward Fund)
- ii. Custom Officers Management and Compensation Fund of Sri Lanka Customs (Management and Compensation Fund)
- iii. Custom Officers' Overtime, Cargo Examination Fees, Customs Information and Communication Technology Fund (Overtime, Cargo Examination Fees and Information Communication Fund)

5.3.2 Legitimacy of collection of funds for various funds by Sri Lanka Customs

5.3.2.1 According to 153 (1) of the Act (**Annexure 04**), all forfeitures and penalties recovered under this Ordinance read with the provisions of any other written law,

5.3.2.2 According to 153 (2) of the Act(**Annexure 04**), the proceeds of all such goods as may be disposed of by the Director General of Customs of this Ordinance read with the provisions of Section 162\* of the Customs Ordinance or any other written law, that should be paid to the Director General of Customs, and the said money (after deducting the expenses incurred\*\*) was to be paid and used as follows.

- (a) One half to the Deputy Secretary to the Treasury, out of which sixty per cent shall be credited to the Consolidated Fund and the remaining forty per cent to the Customs Officers' Management and Compensation Fund and,
- (b) The other half into a reward fund under the Director General of Customs to be distributed among the customs officers concerned and the informants in accordance with a scheme to be approved by the Minister.

\* All ships and boats and all goods whatsoever, which shall have been seized and condemned for a breach of this Ordinance, shall be disposed of as soon as conveniently may be after the condemnation thereof, in such manner as the Director General or other proper office of customs shall direct; provided that all horses, cattle or other perishable goods can be sold immediately.

\*\* **After deducting the expenses incurred** -As shown in paragraphs 5.2.4.2 and 5.2.4.3 above, according to Sections 153 (1) and 153 (2) of the Act respectively, certain time can be taken to settle a case (investigation) related to a customs offense and in relation to the relevant incident during that period, expenses such as government analysis fees, parking

fees, late fees (Demurrages), advertisement fees, transportation expenses etc. will have to be incurred. Those expenses are incurred from the Seized and Forfeited Goods Authorized Advance Account (**S. F. G. Account - 7000/0/0/247/0/002**). After the settlement of the relevant incident on a particular day, the expenses incurred up to that date will be settled to the S. F. G. account from the amount recovered or received from the sale.

5.3.2.3 Accordingly, the amount remaining after deducting expenses as per 5.2.4.3 above, Temporary Retention on Statutory Payments Account (6000/0000/00/0018/0128/000) will be credited. After that, that money will be distributed as follows.

- i. Sri Lanka Customs' Custom Officers Reward Fund (Reward Fund) 50 per cent
- ii. Sri Lanka Customs' Custom Officers Management and Compensation Fund (Management and Compensation Fund) 20 per cent (40 per cent of the remaining 50 per cent after deducting the 50 per cent mentioned in i above)
- iii. 30 per cent to Consolidated Fund (60 per cent of remaining 50 per cent after deduction of 50 per cent mentioned in i above)

5.3.2.4 In addition, according to Section 103(1) of the Customs Ordinance (**Annexure 05**), the Minister of Finance can impose special regulations related to the entry inwards, outwards of such ships, unloading, loading, and transshipping of goods in order to facilitate the affairs of ships. As per the Gazette Notification No. 1520/17 dated 26 October 2007 (**Annexure 06**) issued accordingly, fees or charges for services performed by Customs officers outside normal duty hours or on days when Customs is closed for duty or all moneys levied as fees and charges for any customs officer being on duty at any office or place other than his regular office or place of employment shall be credited to the fund called "Customs Overtime and Cargo Examination Fees". In addition to those provisions, a "Customs Information and Communication Technology Fund" was established from the Gazette Notification No. 1829/39 dated 27 September 2013 (**Annexure 07**) by crediting all fees charged for the provision of technical specialized services and then the "Overtime, Cargo Examination Fees and Customs Information and Communication Technology Fund" was named.

### **5.3.3 Custom Officers Reward Fund of Sri Lanka Customs (Reward Fund)**

#### **5.3.3.1 Financing of the Fund**

Amount remaining after deducting expenses as shown in 5.3.2.2 above, is credited to the Temporary Retention Account for Statutory Payments (6000/0000/00/0018/0128/000).

Upon completion of the customs investigations related to each case and after preparing the lists of the parties to whom the rewards are to be paid, the funds required to be paid shall be requested from the Treasury and 50 percent of that amount is credited to Customs Officers' Reward Fund.

### **5.3.3.2 Purpose of the Fund**

This fund has been set up to reward officials and informers with the objective of detecting, controlling and preventing customs tax frauds. Section 153 (2) (b) of the Customs Ordinance states that reward money should be distributed among the relevant officers and informants according to the scheme to be approved by the Minister.

### **5.3.3.3 Sub-Funds of the Reward Fund**

04 more sub-funds are maintained under the reward fund as follows and money is allocated to these sub-funds before distribution as rewards.

#### **i. Narcotic Fund**

One per cent (1%) will be allocated to this fund from the amount allocated to the reward fund in each case (Investigations/cases). The purpose of this fund is to pay rewards for and narcotic related cases. The manners in which money has been allocated and the money has been spent from the fund for the year 2016 to August 2023 are as follows.

**Table No 01- Details about the Income and Expenditure relating to the Narcotic Fund from the year 2016 to August 2023**

<b>Year</b>	<b>Income Rs.</b>	<b>Expenditure Rs.</b>
2016	374,787,867	-
2017	440,341,560	-
2018	503,457,082	82,180
2019	555,279,601	-
2020	588,807,729	-
2021	651,419,513	-
2022	759,755,574	-
Till August 2023	862,568,964	-

**ii. Fuel Fund**

Three percent (3%) of the amount allocated to the reward fund on a case-by-case basis is allocated to this fund and is intended to cover fuel costs related to customs investigations and identifications. The way money was received for the fund from 2016 to August 2023 and how money was spent from the fund is as follows.

**Table No 02 – Details about Income and expenditure relating to the Fuel Fund from the year 2016 to August 2023**

<b>Year</b>	<b>Income Rs.</b>	<b>Expenditure Rs.</b>
2016	79,739,956	-
2017	102,795,209	23,614,014
2018	101,281,345	7,186,714
2019	111,719,244	5,428,546
2020	119,458,378	3,414,100
2021	138,891,645	7,910,000
2022	169,894,606	-
Till August 2023	205,140,392	-

**iii. 2.5 Per cent (2.5%) Fund**

Two percent and five tenths (2.5%) of the amount allotted to the reward fund on a case-by-case basis is allocated for this fund and the purpose of the fund is to pay rewards to officers not covered under the reward scheme. The manner in which money was received for this fund from 2016 to August 2023 and how money was spent from the fund is as follows.

**Table No 03 – Details about the Income and Expenditure relating to 2.5 per cent Fund from the year 2016 to August 2023**

<b>Year</b>	<b>Income Rs.</b>	<b>Expenditure Rs.</b>
2016	110,838,866	-
2017	143,600,996	36,544,956
2018	138,633,807	-
2019	164,586,174	-
2020	182,494,597	-
2021	214,828,955	-
2022	271,086,409	-
Till August 2023	334,741,446	-

iv. **Fund for Other Divisions**

Two percent (2%) of the amount allocated to the reward fund is allotted for this fund on a case-by-case basis and the purpose of this fund is to pay rewards to officials who are not directly involved in the customs investigation process. How money was received for the fund from 2016 to August 2023 and how money was spent from the fund is as follows.

**Table No 04 – Details about Income and Expenditure from the year 2016 to August 2023 to the Fund for Other Divisions**

<b>Year</b>	<b>Income Rs.</b>	<b>Expenditure Rs.</b>
2016	300,972,555	126,926,055
2017	336,020,870	183,908,556
2018	299,279,764	133,793,997
2019	295,998,214	115,519,704
2020	258,591,204	113,847,037
2021	335,206,925	167,004,581
2022	467,872,309	285,738,834

Till August  
2023                      311,209,988              44,651,115

**5.3.3.4              Parties Entitled to Benefit from the Reward Fund**

- i.              Customs officials
- ii.             Informants
- iii.            Officers of Sri Lanka Administrative Service/Management Service/Driver Service etc. who are attached to Customs
- iv.            Police officers
- v.             Civil Aviation Officers
- vi.            Navy officers

**5.3.3.5              Internal Circulars issued for Controlling of Funds**

The information about the orders incorporating the amendments made at various times and the orders canceled related to the Departmental Internal Order No. 118 (**Annexure 08**) issued on 28 January 1988 connecting to the Reward Fund is shown in the following Table No. 05.

**Table No. 05 - Internal Circulars (DOPL) issued by the Department**

	<b>Order number</b>	<b>Issued Date</b>	<b>Order in Brief</b>	<b>Whether Valid/ Not Valid as at 30 September 2023</b>
1	118	28.01.1988	<p>An order made relating to distribution of rewards in all cases discovered on or after 01 February 1988. According to this order, the information was classified as follows.</p> <ol style="list-style-type: none"> <li>1. First Degree Information Information provided before an offense is committed. It should fulfill the following factors. <ul style="list-style-type: none"> <li>• Identification of the party</li> <li>• Nature of contraband</li> <li>• Manner of import or export / method of concealment</li> <li>• Time, date and place of commission of the offence</li> </ul> <p>If the information mentioned above has been successfully disclosed and taken action for cases of wrongdoing, the informer of such information shall be entitled to 60%.</p> </li> <li>2. Second Degree Information Information provided after an offense has been committed. It should fulfill the following factors. <ul style="list-style-type: none"> <li>• Identification of the party</li> <li>• Nature of the contraband</li> <li>• Place of Storage/Storage of the contraband</li> </ul> <p>If the above-mentioned information is successfully detected and action taken in case of wrongdoing, informer is entitled to 40% for such information.</p> </li> <li>3. Third Degree Information</li> </ol>	valid



These are the information not included in 01 and 02 above. In the case of disclosures made from such information, informants are entitled to 40% of the interceptions made at the time of the offense and 20% of the informants are entitled to 20% of the seizures made after the offence.

Further, as per para 05 (g) and 05(h) of the order,

05(g). An initiating officer who initiates an action based on his own observation without information is entitled to shares equal to those given to informers mentioned in 01, 02, 03 above, even though he did not participate in the seizure or discovery.

05(h). An initiating officer who initiates action on his own observation without information is entitled to 60% when he also participates in an apprehension/detection (relating to detections at the time of commission of the offence), entitled to 50% in case of detection after commission of offence. In addition, the acquiring officer will be entitled to 20% and 30% respectively (in addition to the ordinary shares) for the above two cases.

- Where additional recovery is made from importers/exporters after closure of complaints, an amount equal to 6% of the amount recovered as additional customs duty shall be paid from the reward fund to the officials who made such recovery.
- The order specifies the amounts of reward shares for various grades of customs officers, police, army, navy and excise officers. Only officers of the ranks of Superintendent of Customs and below who are directly involved in customs investigations were entitled to receive reward shares.

			<p>These are the information not included in 01 and 02 above. In the case of disclosures made from such information, informants are entitled to 40% of the interceptions made at the time of the offense and 20% of the informants are entitled to 20% of the seizures made after the offence.</p> <p>Further, as per para 05 (g) and 05(h) of the order,</p> <p>05(g). An initiating officer who initiates an action based on his own observation without information is entitled to shares equal to those given to informers mentioned in 01, 02, 03 above, even though he did not participate in the seizure or discovery.</p> <p>05(h). An initiating officer who initiates action on his own observation without information is entitled to 60% when he also participates in an apprehension/detection (relating to detections at the time of commission of the offence), entitled to 50% in case of detection after commission of offence. In addition, the acquiring officer will be entitled to 20% and 30% respectively (in addition to the ordinary shares) for the above two cases.</p> <ul style="list-style-type: none"> <li>• Where additional recovery is made from importers/exporters after closure of complaints, an amount equal to 6% of the amount recovered as additional customs duty shall be paid from the reward fund to the officials who made such recovery.</li> <li>• The order specifies the amounts of reward shares for various grades of customs officers, police, army, navy and excise officers. Only officers of the ranks of Superintendent of Customs and below who are directly involved in customs investigations were entitled to receive reward shares.</li> </ul>	
2	118 A	03.01.1994	As mentioned in 6 (iii) of Order No. 118, it is stated that the officers of the Central Sales Unit who are engaged in the duty of custody and sale of the seized goods should be entitled to common shares while paying rewards, but for not doing so, giving such rewards should be implemented.	valid

3	118 B	15.05.1989	In doing investigations and seizures by the officers of the Valuation Division, 100 shares should be allocated to all the people of that division.	valid
4	118 C	11.09.1991	It is the responsibility of the officers who prepare reward list to inform the initiating/ detecting officers prior to submit the reward payment list to the Accountant.	valid
5	118 D	07.12.1993	In distributing rewards, 50 shares should be credited to an extra pool and should be distributed among the officers of policy planning research and training	invalid
6	118 E	08.09.1993	Making a supplement to Paragraph No. 06 of Order No. 118 and amending the third Paragraph under the note of Order No. 06,  That 100 shares shall be allocated to the pool for distribution among all officers and employees of the branch or unit in cases of initiation, detection and arrest by the officers of Intelligence and Investigation Division and Special Investigation and Intelligence Division and in cases where the total income exceeds Rs.25,000/-	valid
7	221	25.01.1994	An amount equivalent to 1 per cent is allocated for the officers who detect narcotic and materials associated with that and informants	valid
8	118 F	06.03.1995	Sixty (60) shares shall be credited to an additional pool in each case where the reward money received from one case investigation shall not be less than Rs.25,000/- out of which,  I. Policy Planning and Research Division  II. Training Division  III. Chemical Branch (Laboratory)  IV. Legal Affairs Unit  V. Manner and Manner of Payment to Officers in Board of Investment Offices.	invalid
9	118 G	07.03.1995	Amending paragraph 8 of Order No. 118, from the amount collected as additional customs duties,  • That an amount equal to 6% shall be paid from the reward fund to the officers concerned and  • That an amount equal to 4% is credited to the branch pool from the reward fund for distribution among all the staff of the branch as certified by the Staff Officer in-charge of the branch.	valid

10	118 H	16.05.1995	<p>Adding amendments to paragraph 5 of Order No. 118</p> <ul style="list-style-type: none"> <li>• Valuation officers who provide expert knowledge by appraising goods for customs investigations can receive rewards and it should not exceed the share given to an investigation officer.</li> <li>• That the amount given to appraisers of gems etc. should be credited to a reward pool of gem appraisers.</li> </ul> <p>Paragraph 6 of Order No. 118 is deleted and the following paragraph is substituted therefor,</p> <p>I. To Officers Actively Contributing Before or After a Disclosure - Ordinary Shares</p> <p>II. Acceptance and redemption of seized goods and valuation of goods to be sold or disposed of - Ordinary share of sale proceeds</p> <p>III. CDU Pool - 30 shares of sales revenue.</p>	valid
11	118 I	31.07.1995	<p>The following mentioned posts of the staff of Director General should be included for 08 shares of rewards and name list of those officers should be sent to the division of which the case file is maintained.</p> <ol style="list-style-type: none"> <li>i. Secretary of the Director General</li> <li>ii. Customs Inspector Grade I – 02 Officers</li> <li>iii. K.K.S.</li> <li>iv. Driver of the Director General</li> </ol>	invalid
12	118 J	09.10.1995	<p>Order No. 118 I is revoked and allotment of 08 shares to the Policy Planning and Research Division (PP&amp;R) and the staff of the Director General shall also be added to the PP&amp;R Division and payment of rewards shall be made.</p>	invalid
13	118 K	01.04.2003	<p>Reward payments made on or after 01 April 2003 is entitled for tax of 10%</p>	valid
14	118 L	13.10.2003	<p>Distribution of rewards shall be made after five months from the date of confiscation. All staff officers approving reward lists are required to ensure proper compliance with this requirement before giving their approval for payment of such reward.</p>	invalid
15	118 M	30.12.2005	<p>Cancellation of the DOPL No118 (L)</p>	valid
16	118 N	25.06.2008	<p>Sections vii and viii of Order No. 118 shall be amended and all typists and officers in similar services shall be considered as officers under the new Public Management Service and be given 04 reward shares.</p>	valid
17	118 O	27.03.2014	<p>The 6th paragraph of the Orders No 118 is amended and an extra pool as ICT Reward Pool shall be established. 30 shares should be given to that pool when every distribution of a case exceeds Rs.25,000.</p>	invalid

18	118 P	26.09.2014	<p>The 6th paragraph of Order No in 118 is amended, and following staff of the Additional Director Generals should be included in the reward list. 08 shares of rewards are added to the PP &amp; R Pool.</p> <ol style="list-style-type: none"> <li>i. One K.K.S. and one driver of Additional Director General of Customs- Revenue and Services</li> <li>ii. One K. K. S. of Additional Director General, Customs Human Resources</li> <li>iii. One K. K. S. and one Driver of Additional Director General of Customs Enforcement</li> <li>iv. One K. K. S. and one Driver of Additional Director General of Provincial Customs</li> <li>v. One K. K. S. of Additional Director General of Customs Administration</li> </ol>	invalid
19	118 Q	09.07.2015	The 9th paragraph of Orders No 118 is amended and Deputy Directors of Customs are included into the reward list. 10 Shares should be allocated for them	valid
20	118 R	28.09.2015	<p>Increase in the shares of the PP &amp; R Pool up to 100 PP&amp;R and the following Divisions should be included into the reward pool. Drugs Prevention Division</p> <ol style="list-style-type: none"> <li>I. Narcotic Divisions</li> <li>II. CIU Division</li> <li>III. All the staff of the office of Additional Director Generals</li> </ol>	invalid
21	118 S	27.11.2015	The amount mentioned in the Order No. 118 F as less than Rs.25,000 is amended as when exceeding Rs 25,000/-	invalid
22	118 T	02.11.2017	Amending Orders No 118, staff of the Classification branch should be included into PP&R Reward Pool.	invalid
23	118 U	08.11.2017	The 9 paragraph of Orders No 118 is amended and increase the shares for the PP& R Pool up to 125 shares	invalid
24	118 V	04.04.2019	<p>Order No. 118 U is amended by inserting the following sub-paragraph in paragraph 6 of Order No. 118,</p> <p>Establishment of a Risk Management Reward Pool (RMRP) and allotment of 50 shares to the division when the value of disbursed rewards exceeds Rs.25,000 and disbursing the same to all officers of the division.</p>	invalid

25	118 W	18.11.2019	<p>Orders No 118 I, 118 J, 118 O, 118 P, 118 R, 118 S, 118 T, 118 U, 118 V are Canceled. The following amendments are made.</p> <p>When the distributed reward value exceeding Rs.25,000, out of that 205 shares should be transferred to an extra pool named as PP &amp; R Pool and it is distributed among all the staff of the following divisions/ branches/ units</p> <ol style="list-style-type: none"> <li>i. Staff of additional director generals</li> <li>ii. Appeals Division</li> <li>iii. Bio Diversity, Culture and National Heritage Protection Division</li> <li>iv. Central Intelligence Division</li> <li>v. Taxpayer Identification No / Value Added Tax (TIN/VAT)and the Registration Unit of Customs headquarters sub representatives</li> <li>vi. Goods Classification Unit</li> <li>vii. Customs Test labs Division</li> <li>viii. Staff of the Customs Director General</li> <li>ix. Export Processing Zone (EPZ) – Biyagama</li> <li>x. Gems Unit</li> <li>xi. Human Resource Development Division</li> <li>xii. Information &amp; Communication Technology Fund</li> <li>xiii. Legal Affairs Division</li> <li>xiv. Narcotic Control Unit</li> <li>xv. Policy Planning &amp; Research Division</li> <li>xvi. Risk Management Division</li> </ol>	valid
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*Note: No consistency could be noticed in the issued dates related to Department Orders bearing No 118 A, 118 B, 118 D and 118 E*

**5.3.3.6** The following are some important clauses related to the manner in which reward payments should be made in the internal order of the department No.118 dated 28 January 1988 issued in relation to the reward fund.

**Table No. 06 – Important clauses related to manner in which payment of reward should be made as per DOPL 118**

	Reference to the Paragraph and description		Informant	Seizing or Detecting Officer	Accessories before and after seizure with seizing officer	2.5 per cent (2.5%) fund	Fuel Fund
01	The First Degree information		60%	20%	20%	2.5% of the sum due to all informants and initiating officers in paragraphs No 01, 02, 03, 05(g) and 05(h).	5% of the sum due to all informants and initiating officers in paragraphs No 01, 02, 03, 05(g) and 05(h).
02	Second Degree information		40%	30%	30%		
03	Third Degree information	At the time the offence was committed	40%	30%	30%		
		After the offence has occurred.	20%	40%	40%		
05 (g)	Initiating Officer's information		Percentages are equal to above Paragraphs No 01, 02 and 03 percentages				
05 (h)	Initiating Officer's information	At the time the offence was committed	60%	20%	20%		
		After the offence has occurred	50%	30%	20%		

### 5.3.3.7 How to be eligible to benefit from the reward fund

As per Table No. 05 in 5.3.3.5 above and as per Table No. 06 in 5.3.3.6 above, the eligibility to benefit from the fund is shown.

### 5.3.3.8 Release of money from reward fund

In the examination of this fund, an amount of Rs. 23,529,998,681 had been paid from the fund for the officers, informants and various service providing divisions in the period of almost 12 years from 2012 to 31 August 2023. (Although money had been paid from this fund since 1998, the information was not available for audit).

**Table No. 07- Details of payments made to officers, informants and various service providers from reward fund from the year 2012 to 31 August 2023**

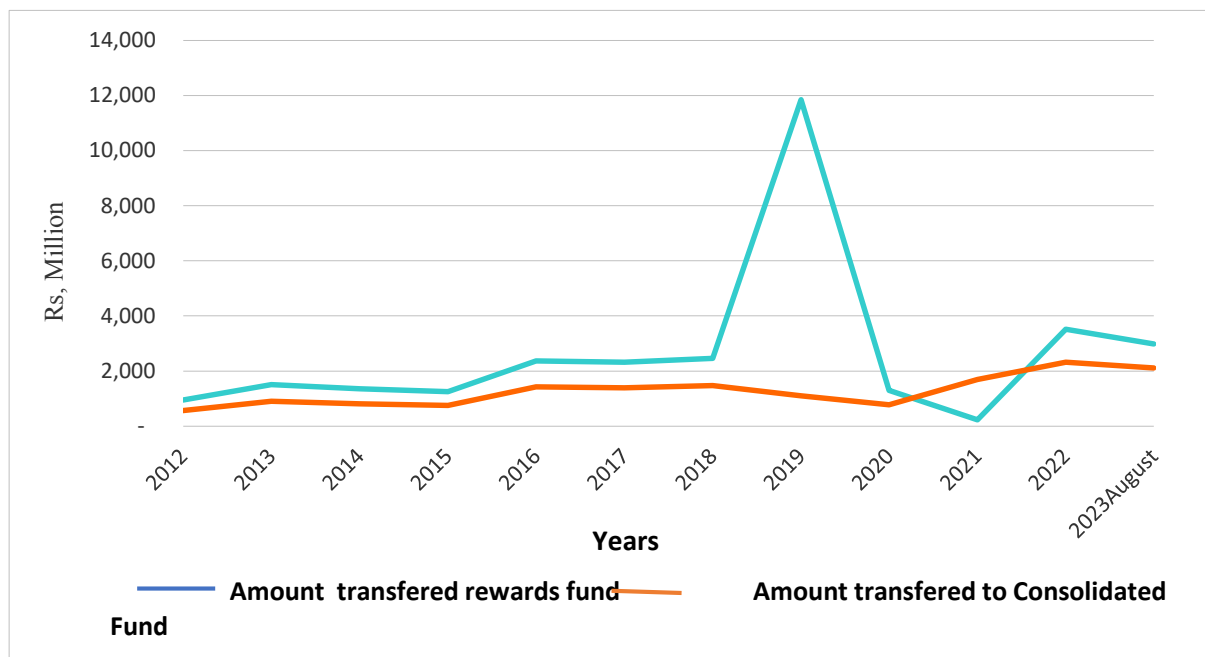
Year	Number of files reward paid	Total amount transferred to the fund Rs.	Amount paid for the staff of Customs Service and other services in Customs Rs.	Amount paid to informants Rs.	Amount paid for other sub-funds and services of police, air force, navy etc. Rs.	Amount credited to Consolidated Fund Rs.
2012	183	952,882,430	658,519,186	128,208,276	166,154,968	571,729,458
2013	286	1,509,280,909	1,089,268,962	121,281,124	298,730,823	905,568,545
2014	343	1,353,531,889	953,858,131	117,310,035	282,363,723	812,119,133
2015	274	1,252,772,591	1,090,976,365	123,347,553	38,448,673	751,663,555
2016	279	2,371,231,289	1,629,006,445	185,138,406	557,086,438	1,422,738,773
2017	246	2,316,128,767	1,658,990,867	109,462,461	547,675,439	1,389,677,260
2018	266	2,462,038,890	1,635,981,137	237,337,440	588,720,313	1,477,223,334
2019	231	1,843,013,865	1,104,988,629	295,409,615	442,615,621	1,105,808,319
2020	146	1,297,069,866	985,187,046	124,421,392	187,461,428	778,241,920
2021	177	2,832,805,136	2,104,040,195	425,266,803	281,687,527	1,699,683,082
2022	257	3,517,772,169	2,193,497,401	623,413,400	483,423,759	2,326,607,962

Till 31 August 2023	194	2,983,231,208	1,755,726,867	256,259,529	722,523,788	2,114,746,934
<b>Total</b>	<b>2882</b>	<b>24,225,600,376</b>	<b>16,860,041,231</b>	<b>2,744,783,624</b>	<b>3,925,173,826</b>	<b>14,535,360,226</b>

*Note: The Reward money paid to staff of Customs Service and other services in Customs are shown after the deduction of tax.*

5.3.3.8.1 A value of Rs.24,225,600,376 has been credited to the fund since almost 12 years (from 01 January 2012 to 31 August 2023) for payment of rewards and the number of case files related to that was 2,882. Out of that, Rs.16,860,041,231 were paid to the staff of the customs service and other services in the customs and the amount paid to the informants was Rs.2,744,783,624. An amount of Rs.3,925,173,826 had been paid to other sub-funds and police, aviation, naval etc. services.

**Diagram 01 Detail of amount transferred to rewards funds and the consolidated fund –from 2012 to 2023 August**





5.3.3.9 Further, the following table shows the details of the top 100 Customs Officers who received the highest rewards from the fund during the period 2016 / 2017 to 2022/2023 and from 01 April to 31 August 2023 for over 07 years and 05 months.

**Table No 08 – Details of the top 100 Customs Officers who received the highest rewards from the fund from the year 2016 to 31 August 2023**

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	From 2023.04.01 to 2023.08.31 (05 months)
Total of the 100 officers who earned the highest rewards(Rs)	943,604,646	1,041,021,302	829,395,843	635,092,704	474,939,316	1,042,271,726	1,039,219,123	805,413,898
Average of the officer's reward money(Rs)	9,436,046	10,410,213	8,293,958	6,350,927	4,749,393	10,422,717	10,392,191	8,054,139
Amount of reward money of the officer who earned the highest (Rs)	27,084,335	95,466,938	47,403,277	28,893,885	24,985,229	125,780,424	111,020,149	28,552,940
Number of officers who earned rewards than the average reward money earned by 100 officers	39	24	37	31	32	17	29	34
Number of officers among the 100 who earned more than Rs.million	35	30	21	16	3	17	32	20

5.3.3.9.1 As shown in the above Table No. 08, the amount distributed among the 100 Customs Officers who received the highest rewards during the period from the year 2016 to August 2023, was ranging from Rs.475 million to Rs.1,042 million

5.3.3.9.2 Accordingly, the average of the reward money of the 100 officers who received the highest reward was ranging from Rs.4.7 million to Rs.10 million. Within 07 years and 05 months, the total number of officers who received more than the average reward amount was 243 and there were 174 officers who received more than Rs.10 million rewards.

5.3.3.9.3 During the taxable years of 2017/2018, 2021/2022 and 2022/2023, the officer who obtained the highest reward money was valued at Rs.95 million, Rs.126 million and Rs.111 million respectively. Furthermore, from the period of 2016/2017 to the period of 2022/2023, there was one officer who received rewards for 07 years continuously, 04 officers who received rewards for 06 years continuously, 09 officers who received rewards for 05 years continuously, and 24 officers who received rewards for 04 years

continuously. There was one officers who received the reward continuously for 07 years and the value of the reward he received was Rs. 382.6 million.

5.3.3.9.4 In addition to the reward money and salaries they received, the table below shows the details of incentives, overtime allowances, pool allowances and panel fees received by the officers who received more than Rs.10 million rewards during the period of 2 years 6 months from the year 2021 to 31 August 2023.

**Table No. 09 - Details of other benefits in addition to reward money and salary received by Customs officers who received rewards of more than Rs.10 million from the year 2021 to 31 August 2023.**

<b>Period</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>From 01.04.2023 to 31.08.2023 (05 months)</b>
Number of Officers received more than Rs.10 million of reward	17	32	20
Total reward money obtained (Rs.)	498,566,755	566,973,533	296,771,939
Total salaries (Rs.)	12,190,799	24,195,104	8,207,403
Total of incentives, overtime, pool allowances and panel fees taken in addition to reward and salaries obtained (Rs.)	17,666,313	42,386,578	5,900,808
Average of the benefits in addition to rewards and salaries taken by the officers who were received more than Rs.10 million (Rs.)	1,039,195	1,324,580	295,040
Number of officers who received more than Rs.10 million of rewards and also benefited more than Rs.2 million apart from the rewards and salary	02	07	-

### 5.3.3.10 Occasions of which penalties were mitigated

5.3.3.10.1 A penalty imposed under section 163 of the Act, can be mitigated as mentioned in paragraph 5.2.3 above. Accordingly, from the year 2017 to the year 2023, there were 17 instances of relaxation of the imposed penalty valued at Rs.7,611,652,834.

**Table No. 10 – Occasions of which penalties were mitigated**

A	B	C	D	E	F	G	H
Case file number	Reason for the case	Amount of tax tried to evade related to custom offence	Amount of total forfeiture and penalty	Amount of forfeiture and penalty after the mitigation	Amount of 30% received by the Government (E * 30%)	Difference between the amount of tax tried to evade and the amount received by the Government	If the penalty was not mitigated, value of 30% received by the Government (D * 30%)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PREV/2021/00330/ CCR/02588	Sale of the goods imported under the TIEP scheme and misstatements of goods in the export declaration	12,789,706	76,281,947	15,000,000	4,500,000	8,289,706	22,884,584
PREV/2022/00119/ CCR/01125	Wrong HS code classification	4,485,353	40,688,565	7,100,000	2,130,000	2,355,353	12,206,570
PREV/2022/00147/ CCR/01424	Under valuation and undeclared items	3,253,688	16,198,669	6,900,000	2,070,000	1,183,688	4,859,601
PREV/2019/00161/ CCR/01554	Undeclaration - beedi leaves	2,466,773	8,746,839	600,000	180,000	2,286,773	2,624,052
CIB/2022/00032/ CCR/00586	Under valuation - SHRIMP Feed	3,591,869	2,081,104,485	5,100,000	1,530,000	2,061,869	624,331,346
BIU/2017/00027/ CCR/01590	Sale of coconut oil locally by violating the	63,567,715	477,377,805	90,100,000	27,030,000	36,537,715	143,213,342

	regulations of TIEP scheme						
ICT/2017/0009/ CCR/00716	Undeclared Goods - Finished Clothes and fancy Goods	1,233,696	12,010,140	2,666,000	799,800	433,896	3,603,042
PREV/2020/00239/ CCR/03239	Wrong classification HS Code - Refractory air blast nozzles	1,086,391	6,830,177	2,372,782	711,835	374,556	2,049,053
PREV/2021/00332/ CCR/02618	Undervaluation- synthetic Leather cloth	2,490,503	92,516,770	5,100,000	1,530,000	960,503	27,755,031
PREV/2019/0216/ CCR/2100	Undeclared / mentioned others - Beedi leaves	5,533,315	16,599,945	4,065,296	1,219,589	4,313,726	4,979,984
PREV/2021/00275/ CCR/02212	Wrong declaration of the quantity -PVC Coated Wood Broom sticks	1,242,921	10,439,427	2,490,000	747,000	495,921	3,131,828
PREV/2022/00125/ CCR/01172	Excess Quantity - SS Handle	3,361,912	16,198,669	6,900,000	2,070,000	1,291,912	4,859,601
PCAD/2023/00001 /CCR/00006	Importing brown sugar declaring as white sugar	56,561,921	290,191,409	160,500,000	48,150,000	8,411,921	87,057,423
PCAD/2022/00070 /CCR/01195	Undervaluation - Soy Beans for Animal Meals	15,198,755	647,857,011	19,500,000	5,850,000	9,348,755	194,357,103
PCAD/2019/00044 /CCR/01069	Presenting fake documents	1,288,911	9,690,678	2,800,000	840,000	448,911	2,907,203
PCAD/2021/00094 /CCR/02188	Undervaluation - Machinery	58,530,597	1,468,614,306	60,500,000	18,150,000	40,380,597	440,584,292
PCAD/2020/00073 /CCR/02113	None declaration of the accurate transaction value- Cornflakes	89,336,686	2,340,305,992	90,000,000	27,000,000	62,336,686	702,091,798
	<b>Total</b>	<b>326,020,712</b>	<b>7,611,652,834</b>	<b>481,694,078</b>	<b>144,508,224</b>	<b>181,512,488</b>	<b>2,283,495,853</b>

5.3.3.10.2 In 17 cases, due to various customs offenses, taxes of Rs. 326,020,712 were tried to be evaded by the importers and for that Rs.7,611,652,834 of forfeitures and penalties had been imposed. Each such forfeiture had been mitigated later and the value after the mitigation had been reduced up to Rs.481,694,078. It was only 6.33 per cent of the original penalty.

5.3.3.10.3 The value of 30 percent (30%) received by the government due to mitigation of penalty at that time was Rs.144,508,224 which was only 44 per cent (44%) compared to the tax value amounting to Rs.326,020,712 related to the customs offence committed by the importer. Otherwise, with compared to the revenue received by the Government, it was only 44 per cent (44%), if the importer paid the prescribed duty.

5.3.3.10.4 Further, the 30 percent (30%) that should have been received by the government if the penalty was not mitigated was Rs.2,283,495,853 and accordingly the revenue lost to the government through mitigation of penalties was Rs.2,138,987,629.

#### 5.3.3.11 **Special incidents related to the Reward Fund**

Although, the basic duties and responsibilities of the customs officers have been stated in paragraph 5.1.6 above, without fulfilling those responsibilities and basic duties, the following are some examples of situations in which rewards have been received/with the aim of receiving rewards.

5.3.3.11.1 Although, it was ordered to reship the seized stock of cigarettes after the investigation, it had been auctioned and sold for Rs.5.9 million and the foreign private company that shipped the cigarettes had filed a case against the Sri Lankan Customs. According to all the rulings from the Colombo District Court, the Civil Appeal Court and the Supreme Court, the Customs was found guilty and the amount paid by the Treasury to the foreign private company was Rs. 69.4 million. Due to the erroneous decision of the customs officers, they were found guilty before the law and had to pay Rs.69.4 million from the government's money due to the auction of the cigarette stock for an amount of Rs. 5.9 million.

5.3.3.11.2 During the period from 2014 to 2017, a company registered with customs to import coconut oil for value addition and re-export under the Temporary Importation for Export

Processing Scheme (TIEP), had illegally sold 463,065kg of coconut oil to the local market. Although, the penalty imposed by the customs on the company for that was Rs.477.3 million, it had been mitigated to Rs.90 million as per Section 163 of the Customs Ordinance. Although, it is the duty of the Customs to investigate the companies registered under the TIEP scheme from time to time, it was not done and out of the penalty amount of Rs.90 million, Rs.37 million to 66 officials who directly contributed to the investigation, Rs.8 million to officers of sub-funds and other pools had been paid as the reward money, aggregating to Rs.45 million.

5.3.3.11.3 A state company to supply coal required for a power plant in Norachhole had erroneously calculated the VAT by nearly Rs.187 million due to incorrect invoice value for importing coal in the year 2016. The Sri Lanka Customs later had discovered this situation and imposed a penalty of Rs.205 million on the relevant state company. However, without fully crediting the VAT revenue, only 30 percent of the penalty imposed was credited to the government revenue. Nevertheless, a sum of Rs.102.5 million was paid as reward money in the form of Rs.87.6 million for 112 officials who directly contributed to the investigation and Rs.14.9 million to officials of sub-funds and other reserves.

5.3.3.11.4 An investigation was carried out on a stock of white sugar which was detected as brown sugar imported from Mumbai, India and a penalty of Rs.189 million was imposed on the importer and according to the powers of the Minister of Finance, the amount was reduced to Rs.169 million. An action was taken on the information received to the Compliance and Facilitation Division of the Customs itself after the containers were released to the importer's warehouse without detection of defects through the customs scanning system and RCT yard inspection. Although, prior to this incident, various companies under the directorship of the importer had committed 23 customs offenses and were identified by the customs, it was not taken into consideration during the inspection of the goods inside the customs. In spite of that, out of Rs.169 million, Rs.80.25 million was credited to the reward fund, out of which 218 officials who contributed directly to the investigation were given Rs.27.5 million and Rs.8.7 million was paid to officers of sub-funds and other reserves. Ultimately a total of Rs.36.2 million was paid as reward money.

5.3.3.12 Investigations which are the basis for obtaining rewards are carried out by various units of the Customs and accordingly, there were 7,824 files under investigation from the year 2015 to the year 2022 with 42 such units (**Annexure 09**).

5.3.3.13 During the examination of the current transfer system of the Customs, the majority of the officers in the positions such as Director of Customs, Deputy Director of Customs, Assistant Superintendent of Customs, Inspector of Customs and Guard of Customs had been transferred between its various sections/units once in 06 months.

#### **5.3.4 Custom officers' Management and compensation Fund of Sri Lanka Customs**

##### **5.3.4.1 Establishment of the Fund and Functions**

5.3.4.1.1 According to Section 153 (2) (a) of the Customs Ordinance (Chapter 235), the Management and Compensation Fund of Customs Officers is established and according to Section 153 (a) 1 of the Ordinance, the purpose of the fund are as follows.

- i. Providing such facilities as appear to the Director – General to enhance the effectiveness of the management of customs
- ii. Granting compensation to any customs officer who is permanently, totally, partially disabled or temporarily incapacitated
- iii. Granting compensation in the event of death of any customs officer, to the legal heirs

5.3.4.1.2 Further, the functions of the fund have been mentioned below from the Gazette Notification No.792 dated 05 November 1993 (**Annexure 10**).

- i. Forty per cent(40%) from one-half shall be credited to this fund after deducting any expenses incurred from all forfeitures and penalties levied under the provisions of any other written law to be read with the Customs Ordinance. (20 percent of the amount after deduction of expenses)
- ii. The fund is administered by the Director General of Customs.
- iii. The money of the fund will be deposited in the official bank account of the department maintained at the Bank of Ceylon

#### 5.3.4.2 Making Orders for the Fund.

According to section 153 (a) (2) of the Act, the policy conditions for providing compensation, all matters necessary or appropriate for the establishment and operation of the fund shall be made by the Director General of Customs through orders with the approval of the Minister.

#### 5.3.4.3 Fund Financing and Cash Payment

5.3.4.3.1 As per 5.3.4.1.2 above, funds will be collected for the fund and during the period from 2012 to 31 August 2023, an amount of receive Rs.9,885,273,454 was credited to the fund as follows.

**Table No 11 - Details of amount annually credited to Management and Compensation Fund from 2012 to 31 August 2023**

<b>Year</b>	<b>Number of Investigations completed</b>	<b>The amount allocated to the fund from the monetary value of customs offences</b>
		<b>Rs.</b>
2012	183	362,419,680
2013	286	592,887,505
2014	343	516,223,741
2015	274	588,065,427
2016	279	936,815,186
2017	246	918,634,419
2018	266	884,904,677
2019	231	729,362,588
2020	146	495,980,678
2021	177	896,537,279
2022	257	1,553,610,984
From 01 January 2023 to 31 August 2023	194	1,409,831,290
<b>Total</b>	<b>2,882</b>	<b>9,885.273,454</b>



**5.3.4.3.2**

The following expenditures had been incurred from the fund for the functions mentioned in above paragraph 5.3.4.1.1.

**Table No. 12 - Details of Expenditure incurred from Management and Compensation Fund of Customs Officers from 2017 to 31 August 2023**

Year	2017	2018	2019	2020	2021	2022	2023.01.01 - 2023.08.31
Expenditure on foreign training (Rs.)	98,838,757	140,654,449	114,973,533	10,155,000	4,789,612	6,167,190	9,733,912
Expenditure on local training (Rs.)	14,756,549	30,473,012	5,250,977	5,721,810	2,639,665	8,075,615	4,627,278
Expenditure on Postgraduate training (Rs.)	20,651,625	10,591,625	46,331,639	1,345,000	23,548,897	24,997,500	4,112,500
Expenditures on Workshops (Rs.)	-	3,334,001	424,807	1,343,762	368,088	622,615	2,405,156
Expenditures on Sports and physical Fitness (Rs.)	2,640,000	3,360,000	2,640,000	240,000	960,000	2,640,000	-
world Customs day expenditure (Rs.)	-	1,150,000	1,702,240	566,694	600,000	889,226	975,941
Other Expenditures (Rs.)	6,880,752	3,892,661	1,943,150	25,375,695	2,953,266	3,816,489	12,000,000
Depreciation (Rs.)	31,545,264	31,627,555	26,673,636	6,003,725	5,305,911	6,726,635	-

Printing and Stationery expenditure (Rs.)	1,603,625	790,400	1,223,684	-	-	-	-
licenses Charges(Rs.)	-	15,900	28,000	-	-	-	-
Expenditure on Machinery maintenance (Rs.)	3,141,471	193,400	2,898,278	-	-	-	-
Expenditure on buildings maintenance (Rs.)	-	-	7,025,684	-	-	-	-
Uniforms (Rs.)	7,527,280	5,399,228	-	-	-	-	-
Home rental (Rs.)	918,000	255,000	-	-	-	-	-
Vehicles rental (Rs.)	1,322,792	-	-	-	-	-	-
Total Expenditure (Rs.)	189,826,115	231,737,231	211,115,628	50,751,686	41,165,439	53,935,270	33,854,787

5.3.4.3.3 The following table shows the expenditure incurred as a percentage of the revenue received.

**Table No. 13 – Expenditure of the Management and Compensation Fund as a Percentage of Revenue from 2017 to 2022**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Income (Rs.)	918,634,419	884,904,677	729,362,588	495,980,678	896,537,279	1,553,610,984
Total Expenditure (Rs.)	(189,826,115)	(231,972,982)	(212,179,330)	(50,751,686)	(41,165,440)	(53,935,270)
Remaining Amount (Rs.)	728,808,304	652,931,695	517,183,258	445,228,992	855,371,839	1,499,675,714
Amount spent as a percentage of income	21%	26%	29%	10%	5%	3%

5.3.4.3.4 The following are the number of Customs Officers who attend postgraduate degrees, who completed the training and the expenses incurred by the provision of Management and compensation Fund.

**Table No 14 – Details of the Expenditures incurred for Postgraduate Courses from the Management and Compensation Fund since the year 2017 to the year 2022**

<b>Year</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Expenditure incurred for Postgraduate degrees (Rs.)	20,651,625	10,591,625	46,331,639	1,345,000	23,548,897	24,997,500
Number of Officers who enroll for training	69	54	25	49	71	55
Number of Officers who completed the training and submitted certificates as at 31.12.2022	63	26	10	11	10	29
Remaining Number of Officers	6	28	15	38	61	26

**5.3.5 Sri Lanka Customs Officers’ Overtime, Cargo Examination Fees and Customs Information Technology and Communication Fund**

**5.3.5.1** As indicated in paragraph 5.3.2.4 above, the "Sri Lanka Customs Officers' Overtime and Cargo Examination Fee Fund" has been established in terms of Gazette Notification No. 1520/17 dated 26 October 2007 issued pursuant to the powers vested in the Minister of Finance under Section 103 of the Customs Ordinance. In addition to those provisions, all monies charged for "providing technical specialized services" as per the Gazette Notification No. 1829/39 dated 27 September 2013 have been credited and named the fund as "Overtime, Cargo Examination Fees and Customs Information Technology and Communication Fund".

**5.3.5.2** Accordingly, as shown below, funds are credited to the Consolidated Fund from the Sri Lanka Customs’ overtime cargo examination fees and Customs Information Technology and Communication Fund as mentioned in 5.3.5.1 above.

Customs Overtime Fund - 10% of annual income

Cargo Examination Fee Fund - 50% of annual revenue

Customs Information Technology and Communication Fund - 20% of annual income

### **5.3.5.3 Customs Overtime Fund**

**5.3.5.3.1** As indicated in the Gazette Notification No. 1520/17 dated 26 October 2007 mentioned in paragraph 5.3.2.4 above, money is collected for the fund in the following ways.

- i. All sums levied by way of fees or charges for services rendered by the officers of the Customs outside the normal working hours prescribed for them or on days when the Customs are closed for operations
- ii. All sums levied by way of fees or charges for the performance of duty by any Customs officer in any office or place other than his regular office or place of employment.

**5.3.5.3.2** Further, according to the Gazette Notice No. 1520/17 dated 26 October 2007 mentioned in paragraph 5.3.5.3.1 above, overtime payment should be made according to the amount of payments determined from time to time by the Secretary of the Ministry of Public Administration after consulting the Secretary of the Ministry of Finance. According to the letter of the Senior Assistant Secretary of the Ministry of Finance, No. M1/Customs/47/3 and dated 09 February 2004 (**Annexure 11**), Sri Lanka Customs had made overtime payments to the rates approved as per the recommendation of the Director General of Establishments until the year 2013. However, increasing the hourly overtime rate (current monthly combined salary / 240) approved in 2004, by 45 percent from the Department Order No. 855 dated 01 March 2013 (**Annexure 12**) and increasing the overtime rate then paid by 50 per cent from the Department Order No. 1,274 dated 01 October 2018 (**Annexure 13**) had also been approved by the Director General subject to the final recommendation of the Overtime Committee.

**5.3.5.3.3** Furthermore, according to the Public Administration Circular No. 3/2017 dated 19 April 2017 (**Annexure 14**), all public servants must use the fingerprint machine to record their arrival and departure. However, the Sri Lanka Customs had used a register as per the General Format No 18 to record arrival and departure without using fingerprinting machines.

**5.3.5.3.4** Moreover, 27 hours overtime is paid for a 24-hour holiday, and up to 18  $\frac{3}{4}$  hours overtime is paid for a normal working day in the current overtime payment at the Customs. Accordingly, in making overtime payments to the officers in various departments, overtime hours were determined and paid in the form of 600 hours or more, 400 hours, 300 hours etc. per officer.

**5.3.5.3.5** As indicated in the Gazette Notification No. 1520/17 dated 26 October 2007, the money collected in the Customs Overtime Account mentioned in paragraph 5.3.5.3 1 above, can be used as follows.

- i. Payment to Customs officers at such rates as may be determined from time to time by the Secretary to the Ministry of Finance in consultation with the Secretary of the Ministry of Public Administration, for services rendered by such officers during hours outside the normal working hours of the officers of the Customs or on days when the Customs are closed for duty.
- ii. Expenditure from time to time, with the approval of the Secretary to the Ministry of Finance, on any matter connected with the welfare of Customs officers while on duty, whether or not money has been appropriated by the Parliament by the Annual Appropriation Act. However, the Director General cannot spend more than twenty five thousand rupees (Rs. 25,000) at any one time without the prior approval of the Secretary of the Ministry of Finance.
- iii. Credit to the Consolidated Fund such specified amount as the Minister may direct.

**5.3.5.3.6** The Director General of Customs had occasionally issued various internal department orders for the administration of the Customs Overtime Fund and the details thereof are shown in Table No. 15 below.

**Table No. 15 - Internal Orders Issued for Administration of Customs Overtime**

	<b>Fund</b>	
<b>Date</b>	<b>Department Order No</b>	<b>Order issued</b>
19.11.1988	DOPL 129  <b>(Annexure 15)</b>	<p>Overtime hours on weekdays were approved as follows.</p> <p><i>From 04.15p.m to 06.00 p.m. - 01 hour 45 minutes</i></p> <p><i>From 06.00 p.m to 06.00 a.m - 15 hours (12 hours + 03 additional hours)</i></p> <p><i>From 06.00 am to 08.00 a.m - 02 hours</i></p>
01.07.2004	DOPL 478  <b>(Annexure 16)</b>	<p>Overtime hours on normal duty days were approved as follows.</p> <p><i>From 04.45 p.m to 10.00 p.m - 06 hrs</i></p> <p><i>From 04.45p.m. to 12.00 midnight - 08 hrs</i></p> <p><i>From 04.45 p.m. to 08.00 a.m. - 18 hours 45 minutes</i></p> <p>Overtime hours on Saturdays, Sundays and holidays, were approved as follows.</p> <p><i>From 08.00 a.m. to 06.00 p.m. - 10 hours</i></p> <p><i>From 08.00 a.m. to 08.00 p.m. 10.00 - 14 hours</i></p> <p><i>From 08.00 a.m. to next day morning. 08.00 - 27 hours</i></p> <p>It was mentioned that only employees of 04 divisions (Grayline I, Grayline II, ADP unit, DOC center) can be paid more than 300 hours of overtime.</p> <p>That overtime requests should be submitted on Customs Form 221.</p> <p>That the maximum number of hours that can be paid to the Director of Customs of the Provinces is 250 hours.</p>

- 20.08.2004 DOPL 478 – A  
(Annexure 17) The maximum of 400 hours of overtime shall be approved to the drivers of the Directors of Customs and that the Authorized Officers shall certify in Form 221.
- 01.03.2013 DOPL 855 As an interim proposal, subject to the final recommendation of the Overtime Review Committee, to increase the current hourly overtime rate by 45 percent (45%) to all officers of the Department with effect from 01.03.2013.
- 01.10.2018 DOPL 1274 As an interim proposal, subject to the final recommendation of the Overtime Review Committee, to increase the current hourly overtime by 50 percent (50%) to all officers of the Department with effect from 01.10.2018.

**5.3.5.3.7** In the transfer of employees of the department, according to the number of overtime hours allocated to each section, the sections are divided into “more popular”, “popular” and “less popular” and the places of management assistant service officers, drivers and office assistants had been changed every 6 months.

**5.3.5.3.8 Cargo Examination Fees Fund**

According to the Gazette Notification No. 1520/17 dated 26 October 2007 issued by the Minister of Finance, fees/money are collected for the Fund based on the number of containers, bulk cargo (dry/liquid), number of vehicles, number of vessels from Colombo Port, Ports other than Colombo Port, Airports, Container Shipping Centers, Unaccompanied Passenger Baggage, Duty Free Shops etc. by the Director General of Customs.

**5.3.5.5 Customs Information Technology and Communication Fund**

5.3.5.5.1 The money collected for the fund consists of the fees charged by the Director General of Customs for providing technical support to the Information and Communication Technology Division of the Board of Investment of using “ASYCUDA” as per Gazette Notification No. 1829/39 dated 27 September 2013.



- 5.3.5.5.2 According to Gazette Notification No. 1520/17 dated 26 October 2007, the money in the Customs Cargo Examination Fee Account can be used as follows: Fees may be paid to the Customs Officers in accordance with a procedure approved by the Secretary to the Ministry of Finance for performing duties in their office or place of employment or in any office or place other than their own. As shown in the Department Order No. DOPL 1140 dated 27 February 2017 (**Annexure 18**), the money in the Customs Cargo Examination Fee Account is distributed among the officers accordingly.
- 5.3.5.5.3 The money in the Customs Information Technology and Communication Fund Can be used for payment to the officers of the Information Technology and Communication Division of the Customs for specific services related to information and communication technology provided to the Sri Lanka Board of Investment or any other governmental or non-governmental organization subject to a procedure approved by the Secretary of the Ministry of Finance.
- 5.3.5.6** Accordingly, an amount of Rs.9,076,355,278 to the Customs Overtime Fund, an amount of Rs.3,242,180,100 to the Cargo Examination Fund and an amount of Rs.146,016,000 to the Customs Information Technology and Communication Fund aggregating to Rs.12,464,551,378 had been collected as income from the year 2012 to the year 2023 (**Annexure 19**). An amount of Rs.7,537,110,123 from the Customs Overtime Fund, an amount of Rs.1,887,564,217 from the Cargo Examination Fee Fund and an amount of Rs.116,064,000 from the Information Technology and Communication Fund had been borne from the year 2012 to the year 2022 and within 5 months of the year 2023. In addition to this, 10 percent of the government's portion to customs overtime of Rs.957,139,081, 50 percent of the Government's portion of the cargo examination fee fund of Rs.1,694,665,283 and an amount of Rs.26,457,600 which was 20 percent of the Customs Information Technology and Communication Fund had also paid (**Annexure 20**).

#### 5.4 Usage of Scanners for Customs Examinations

5.4.1 The Government of Sri Lanka had installed and handed over 4 scanners bearing the full cost worth of USD 21,590,000 (Rs. 6,477,000,000) to the customs in the year 2021 for identifying customs offences related to import and export containers.

5.4.2 Before the introduction of these machines, 2,991 customs cases were registered in the year 2020 and after the introduction of the machines, 2,101 cases were registered in the year 2022 amidst the corona epidemic situation and import restrictions in the year 2022.

5.4.3 It was observed that only high-risk containers are sent for scanning and only 1/5 of the containers released from the port are sent for scanning. It was possible to identify the following deficiencies in the scanning machines.

- i. Difficulty in identifying scanned images of dense bulk imports (potatoes, plums) which are dark in color and also other carefully packed items
- ii. Difficulty in performing effective analysis by scanning containers containing liquids.
- iii. Difficult in detecting the hidden objects among the high density tiles, granite, iron etc.

## **06. Observations**

### **6.1 Customs Officers' Reward Fund**

- 6.1.1 Although, the reward money should be distributed among the officials and informants concerned according to a scheme approved by the Minister of Finance in terms of Section 153 (2) (b) of the Customs Ordinance No. 17 of 1869, as shown in paragraph 5.3.2.2 and paragraph 5.3.3.2 above, without such approval of the Minister, the department had paid the reward money since 1988 only on the basis of internal orders prepared at its own discretion. Based on the information available for the audit, a sum of Rs.24,225,600,376 had been paid as per table no. 07 above only from 2012 to 31 August 2023. In response to the draft of this report, the Sri Lanka Customs had informed that the documents approved by the Minister of Finance had not been found in the institution at this time.
- 6.1.2 Even though, the reward money should be distributed among the relevant officers and informants according to Section 153(2) b of the Customs Ordinance, it was observed that provision had been made by the internal orders prepared from time to time by the department so that officers who do not contribute to investigations in accordance with the Act, had also been received rewards as shown in Table No. 05 above.
- 6.1.3 There is a staff attached to the Sri Lanka Customs to carry out the functions mentioned in paragraph 5.1.2 above and identifying undervalued goods, wrong declared HS codes, undeclared items importation, importation of other goods instead of declared goods etc. were the normal duties and responsibilities of customs officers as shown in 5.2.2 above. Accordingly, such ordinary operational detections were considered as detections of customs offences and the staff was allowed for reward rights for the same. Consequently, it was observed that even if the officers only report for duty, they are given salary, incentives and overtime and enjoy additional benefits for fulfilling the duties and responsibilities of the customs officers. The officials who received more than Rs.10 million of reward had received other benefits in the form of incentives, overtime allowances, pool allowances and panel fees from 2021/2022, 2022/2023 and 01 April 2021 to 31 August 2023, apart from the reward money and salary, as shown in Table No. 09 above. Furthermore, 02 officers and 07 officers had received such other benefits of more than Rs.2 million apart from the rewards in the years 2021/2022 and 2022/2023 respectively.
- 6.1.4 If the imports which were the basis of certain customs offenses had been done appropriately, the taxes imposed on such imports are fully credited to the government revenue. However, in the case of recovery of penalties, 50 percent was credited to the reward fund, 20 percent to the management and compensation fund and only 30 percent was credited to the consolidated fund.

Accordingly, an amount of Rs.24,225,00,37 had been transferred to the reward fund only during the period from 2012 to 31 August 2023, when an amount of Rs.14,535,360,226 were credited to the Consolidated Fund.

- 6.1.5 According to a sample audit, the importers committed various customs offenses in 17 occasions and attempted to evade the payment of tax amounting to Rs.326,020,712, and the total penalty imposed by the customs was Rs.7,611,652,834 as shown in Table No. 10 above. The penalty value was later reduced to Rs.481,694,078 by the investigation officers in accordance with the powers of the Director General of Customs and the value of 30 percent (30%) credited to the government from the mitigated penalty value was Rs.144,508,224. With compared to the amount of tax attempted to be evaded amounting to Rs.326,020,712, it was observed that a loss of state revenue was Rs.181,512,488 in this situation. Accordingly, the Director General of Customs had been empowered by the Customs Ordinance to impose penalties on imported goods as shown in 5.2.1.1 above, on the basis of the customs offenses shown in paragraph 5.2.2 above, when imported goods entered the country through customs. However, it is observed that the revenue earned by the government from the money generated by the imposition of penalties was lower than the tax revenue received by the government than the normal system, and therefore, the customs has not acted prudently as an institution that bears the main responsibility of generating revenue for the government.
- 6.1.6 While the Director General of Customs shall take into account the seriousness of the violation, the amount of revenue lost as a result of the violation and the availability or scarcity of the violated goods, as the case may be in imposing the penalty as stated in paragraph 5.2.1.2 of this report, there were incidents of considering financial difficulties of importers as the reasons to mitigate the penalty which was not stated in Section 166 of the Customs Ordinance. Accordingly, in the sample value checked, ignoring the Customs Ordinance, it was observed that the penalty has been mitigated up to 6.3 per cent of the original penalty value as shown in paragraph 5.3.3.10.2 above.
- 6.1.7 Although, rewards had not been paid for the officers related to the investigations conducted on stock of cigarettes due to the decisions of the court of law as mentioned in paragraph 5.3.3.11.1 above, it cannot be confirmed by audit as a whole that the continuation of that investigation were proceeded without a motive of obtaining rewards since, a group of officers were able to get rewards due to omissions or willful defaults on the part of the other officials of the customs itself such as negligence in inspection of containers, failure to conduct timely investigation of companies registered under TIEP scheme, failure to check invoices properly etc. as mentioned in paragraph 5.3.3.11 above. However, it was not revealed that the attention of the management

had been drawn to this situation and no action had been taken against the officials who negligently or intentionally dereliction of duty. Furthermore, the institute did not conduct any further investigation to check whether this situation was arisen due to any collusion.

6.1.8 Although, many sections of the department which involved in the goods clearance process have engaged in customs investigation activities, as shown in paragraph 5.3.3.12 above initiated due to incidents, there was no system to distinguish the progress of those investigations and each section carried out investigations individually. After the investigations were completed, reward payments were made by referring to the Finance Division. The information about the investigation files was decentralized in each division and accordingly the department did not have a centralized information system necessary for making management decisions about the progress of investigations and also to measure the performance. Similarly, out of the investigations being carried out by 42 divisions, 2,661 were delayed for more than 05 years and 4,147 for 02 to 04 years, while customs investigations were carried out by various divisions. No reasonable explanations could be found for that delay by audit.

6.1.9 As indicated in paragraph 5.3.3.3 above, the Narcotics Fund, Fuel Fund and 2.5 percent for payments to officers in divisions providing support services who do not directly contribute to investigation activities, which were started as sub-funds of the reward fund based on the internal circular, the necessity to spend the money has not arisen for many years although, money was allocated annually from the reward fund for these funds. Accordingly, it was observed by audit that these sub-funds were established without identifying the requirements. However, the Director General has informed me that the fuel fund will be used for customs preventive activities from the year 2024.

## 6.2 **Management and Compensation Fund**

6.2.1 The amount spent annually from the management and compensation fund as a percentage of the income received by the fund was in the range of 3 percent to 29 percent in relation to the past six years. According to Table No. 11 above, it was observed that due to none-identification of specific criteria for developing the management effectiveness of customs officers and the allocation of money without proper planning of future expected expenses in the compensation of officers, the fund has a tendency to grow annually.

6.2.2 In a period of 6 years from the year 2017 to the year 2022, the amount spent from the management and compensation fund for postgraduate courses was Rs.127,466,286. Although, there were 323 officers who had studied the courses by 31 December 2022, only 149 officers had completed the courses and submitted their certificates. Information was not available with the department on whether the remaining officers successfully completed the course or dropped out, and there was no follow-up system.

**6.3 Overtime, Cargo Examination Fees and Information Technology and Communication Fund**

6.3.1 Although, all government employees should use the fingerprint machine to record their arrival and departure according to the circular mentioned in paragraph 5.3.5.3.3 above, the Sri Lanka Customs had used an attendance register according to the General Form No.18 in violating the provisions of that circular. However, no controls were in place to ensure that the absent officers cannot sign later as the arrival/departure was recorded in two separate columns in the attendance register keeping spaces between the lines and during the sample audit the arrival/departure was recorded in the overtime register while the various sections of the customs were closed and the keys were handed over. Due to these reasons, whether the overtime payments were made only for the services performed by customs officers "outside of their normal duty hours or on days when the customs was closed for duty" could not be verified by audit. Accordingly, overtime had been obtained abnormally as shown in paragraph 5.3.5.3.4 above.

6.3.2 Although, the Director General had approved to increase the hourly overtime rate by Department Order No. 855 in 2004 by 45 percent, subject to the final recommendation of the Overtime Committee and to increase the hourly overtime rate by 50 per cent by Department Order No. 1274 in 2018 as shown in paragraph 5.3.5.3.1 above, the final recommendations of the Overtime Committee and the approval of the Ministry of Finance for these two orders could not be found by audit.

6.3.3 Instead of confirming either official requirement or additional benefits for exceeding efficiency, drivers, management assistant service officers and office assistants (especially management assistants) had been transferred every 6 months based on the number of overtime hours received as indicated in paragraph 5.3.5.3.7 above. This had lost the opportunity to increase their performance through job specialization in the relevant subject. Furthermore, as the officers of the management assistants' service were assigned to the internal audit department, and

transferring them also every 6 months, had hindered the effective and independent audit activities.

- 6.3.4 Although, Sri Lanka Customs should formally enter into agreements with the relevant agencies regarding the estimated overtime hours and the number of officers to be assigned in preparing overtime revenue estimates for overtime revenue collection centers where customs officers are assigned, it was confirmed in writing that it has not been done so. Although, the department had done separate identification of income for revenue collection centers while recognizing overtime income, overtime expense had not been identified separately. Accordingly, the department did not have a system to identify overtime payments for centers providing overtime services, which had led to an increase in overtime payments exceeding the collected overtime income.
- 6.3.5 As per paragraph 5.3.5.6 above, 90 percent of the customs overtime fund was paid to the officers, and only a very small amount of 10 percent was credited to the government revenue, regardless of whether worked outside of normal duty hours or not. In the years 2021 and 2022, the value paid to officials from the overtime fund was Rs.948,323,405 and Rs.938,872,620 respectively, and the income credited to the government was Rs.85,739,457 and Rs.83,667,789 respectively.
- 6.3.6 From the year 2019, the expenditure had been exceeded the income of the overtime fund and the deficit had gradually grown annually. This was due to the fact that payments were made in excess of the collected overtime income. However, the management had not investigated the reasons for this. In order to get overtime, unacceptable factors had also submitted to the audit, such as checking whether the water taps and air conditioners were closed properly, checking whether the branches were properly cleaned, etc.
- 6.3.7 Although, payments from the Customs Cargo Examination Fee account to Customs Officers should be made with a procedure approved by the Secretary of the Ministry of Finance according to the Special Gazette of the Democratic Socialist Republic of Sri Lanka No. 1520/17 and dated 26 October 2007, such procedure had not been got approved.
- 6.3.8 To entitle for the payments from the Customs Cargo Examination Fees, in accordance with the Departmental Order 1140 mentioned in paragraph 5.3.5.5.2 above, it was required to report duty before 06:00 a.m on weekdays and before 09:00 a.m. on weekends and public holidays. Otherwise, they were not entitled to panel fees. However, it was observed by audit that without

confirming the arrival/departure of Sri Lanka Customs staff as per the existing circulars, panel fees of Rs.3,242,180,100 had been paid from the year 2012 to August 2023, as per paragraph 5.3.5.6 above.

- 6.4 As mentioned in paragraph 5.4.1 above, the government has installed a scanning system worth of USD 21,590,000 (Rs. 6,477,000,000) for container inspection in the year 2021. However, only a small amount of approximately 1/5 of the containers released from the port per day were enabled to scan by that system. There were certain weaknesses of this scanning system such as scanned images of bulk imported goods with high density were dark, difficulty in performing effective analysis by scanning containers comprising liquids, and difficulty in identifying hidden items among goods such as tiles, granite, iron etc. with high density. Although, a rupee value equal to the total reward money transferred to the reward fund in the years 2021 and 2022 amounting to Rs.6,477,000,000 had been spent on this system, the low efficiency of the system reduced the possibility of sending a sufficient number of containers for scanning, which could have created an attitude among importers to avoid customs offences. The Director General had reported to me that the possibility of connecting artificial intelligence systems with this scanning system will be dealt with in the future.



## **07. Recommendation**

### **7.1 Legal Provisions Regarding Funds**

- i. As some of the existing provisions/penalties in the Customs Ordinance No. 17 of 1869, which is about 150 years old, are not compatible with the present, take immediate steps to amend it after adequate analysis in order to compatible with the present, giving more economic benefits for the government

**(Reference 6.1.5 ).**

- ii. The Director General of Sri Lanka Customs should have obtained approval from the Minister in 1988. Without that approval, the departmental orders that were introduced against the provisions of the Act were amended on several occasions from time to time. Therefore, review and amend departmental orders only with the concurrence of the Minister so as to comply with the provisions of the Act

**(Reference 6.1.1, 6.1.2 ).**

### **7.2 Role and Responsibilities of Customs Officials.**

The duties and incidents that should be eligible for the reward money of customs officers should be identified after a proper study deviating from the intention of developing employee benefits, in a situation where a customs officer receives incentives, overtime allowances, etc. in addition to the prescribed wages for the functions to be performed as his regular duties.

**(reference 6.1.3)**

### **7.3 Increasing revenue to the government**

Since only 30 per cent, 10 per cent, 50 per cent and 20 per cent of the Customs Officers Reward Fund, Overtime Fund, Cargo Examination Fee Account and Customs Information Technology and Communication Fund are credited to the Consolidated Fund, these percentages should be increased to strengthen the government revenue amending the rules/conditions related to administration and management of funds.

**(reference 6.1.4, 6.1.5 )**

#### 7.4 **Strengthening of Internal Control System**

- i. As there are incidents even the minimum amount of tax to be received by the government is not recovered, by citing other personal reasons according to the needs of the party who committed the offense, regardless of the provisions given by the Act, to control the occasions of mitigating penalties in large percentage and do mitigate only on the specific provisions given by the Act so that the government could earn a higher revenue.  
**( Reference 6.1.5, 6.1.6 )**
- ii. Prepare a formal system to investigate the companies registered under the TIEP Scheme time to time, and to introduce a proper system to take disciplinary actions against such officers who negligently or deliberately avoid duties in a motive of obtaining rewards.  
**(Reference 6.1.7 )**
- iii. As many different divisions of the department have involved in the cargo clearance process, it is difficult to check the progress of the investigations. Therefore, it is necessary to enter all the investigation information into a centralized system to review the progress of the investigations and arrangements should be made to complete the investigations promptly within a reasonable period of time.  
**(Reference 6.1.8 )**
- iv. Due to insufficient percentage of containers being covered in the inspection by the scanning system and due to the technical limitations of the quality of the machine or the nature of the goods placed in the containers, even if the containers are scanned, material detections could not be made. Therefore, urgent attention should be made to strengthen the scanning process qualitatively and quantitatively further as no decline in customs offences could be expected from importers/exporters with the current system.  
**(Reference 6.4 )**
- v. Although, the staff of Sri Lanka Customs was assigned between workplaces/tasks for a certain period of time, it was not used as an internal control strategy or with the expectation of increasing efficiency. That method should be reviewed as it was a confirmation of additional benefit opportunities for everyone. Further, approaches should be taken to improve internal control, internal audit and organizational capacity building. (reference)  
**(Reference 6.3.3 )**

7.5 **Maintenance of Sub-Funds and Management and Compensation Funds**

Although, money has been continuously allocated for these funds, it could be recognized that there was no necessity to maintain these funds. Therefore, these funds should be abolished and the same money should be credited to the government revenue and when there is a necessity, such as payment of compensation, funds should be obtained from the General Treasury under common methodology.

**(Reference 6.1.9 , 6.2.1 )**

7.6 **Application of provisions regarding overtime payment**

Although the staff of Sri Lanka Customs, as a government department, earns very high levels of overtime, the accuracy of the overtime payment could not be verified by audit as no such reliable system was followed to record the arrival and departure of staff which was necessarily be based on the number of service hours, date and time of day and night etc. Therefore, actions should be taken to regularize the attendance and departure of the staff according to the Public Administration No. 3/2017 dated 19 April 2017, and to prepare an overtime payment system.

**(Reference 6.3,4, 6.3.5, 6.3.6 )**

**Sgd./W.P.C. Wickramaratne**  
**Auditor General**

**W.P.C. Wickramaratne**  
Auditor General

09<sup>th</sup> April 2024.



PART IV

REGULATIONS INWARDS

**27.** And whereas it is expedient that the officers of customs should have full cognizance of all ships coming into any port or place in Sri Lanka, or approaching the coast thereof, and of all goods on board or which may have been on board such ships, and also of all goods unladen from any ships in any port or place in Sri Lanka;

**No goods to be landed nor bulk broken before report.**

It is enacted that no goods shall be unladen from any ship arriving from parts beyond the seas at any port or place in Sri Lanka, nor shall bulk be broken after the arrival of such ship within the territorial waters of Sri Lanka, before due report of such ship and sufferance granted, in manner hereinafter directed; and that no goods shall be so unladen except at such times and places and in such manner and by such persons and under the care of such officers as hereinafter directed; and that all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto the master of such ship shall forfeit a sum not exceeding one hundred thousand rupees; and if after the arrival of any ship within the territorial waters of Sri Lanka any alteration be made in the stowage of the cargo of such ship so as to facilitate the unloading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk:

**Times and places of landing and care of officers. (17, 83, of 1988) Goods not reported or entered, forfeited.**

**Penalty.**

Provided always that coin, bullion, cattle and other livestock, and passengers with their baggage, may be landed previous to report, entry or sufferance.

**28.** The master of every ship arriving at any port or place in Sri Lanka, whether laden or in ballast, shall come within twenty-four hours after such arrival, and before bulk be broken, to the Custom-house, and there make a report in writing, and such report shall be in duplicate, and shall make and subscribe a declaration to the truth of the same before the Director-General or other officer of Customs of the arrival and voyage of such ship, stating the name, country, and tonnage, and if British, the Port of registry, the name and country of master, the country of the owners, the number of the crew, and how many are of the country of such ship, the number of passengers, if any, and whether such ship be laden or in ballast, and if laden, the marks, numbers, and contents of every package or parcel of goods on board, and the particulars of such goods as are stowed loose, and where any such goods were laden, and where and to whom consigned and where and what goods, if any, had been unladen during the voyage, and what

**Ship and Cargo to be reported within twenty four hours of arrival of ship. Particulars of report.**

**(83,83 of 1988)**

part of the cargo, if any, is intended for exportation in such ship to parts beyond the seas, and what stores or stock remain on board such ship, as far as any of such particulars can be known to him; and further the master shall answer all such questions concerning the ship and the cargo, and the crew and the voyage, as shall be demanded of him by such officers; and if any goods shall be unladen from any ship before such report be made, or if the master shall fail to make such report, or if after such report any package shall have been opened, or if he shall make an untrue report, or shall not truly answer the question demanded of him, he shall be liable to a penalty not exceeding one hundred thousand rupees.

(38, 83 of 1988)

**29.** The master of every ship shall at the time of making such report, deliver to the Director-General the manifest of the cargo of such ship, when a manifest is required, and, if required by the Director-General, shall produce to him any bill or bills of lading, or a true copy thereof, for any and every part of the cargo laden on board; and in case of failure or refusal to produce such manifest or to produce such bill of lading or copy, or if such manifest or bill of lading or copy shall be false, or if any bill of lading be uttered or produced by any master, and the goods expressed therein shall not have been bona fide shipped on board such ship, or if any bill of lading uttered or produced by any master shall not have been signed by him or other duly authorized person, or any such copy shall not have been received or made by him previously to his leaving the place where the goods expressed in such bill of lading or copy were shipped, then in every such case such master shall be liable to forfeit a sum not exceeding one hundred thousand rupees.

**Master to deliver manifest and, required, bill of lading or copy. (83, 83 of 1988)**

**Penalty on failure. (19, 83 of 1988)**

**30.** Officers of the Customs may board any ship arriving at any port in Sri Lanka, and freely stay on board until all goods laden therein shall have been duly delivered from the same, and such officers shall have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ships; and if any place or any box or chest be locked and the keys be withheld, such officers, if they be of a degree superior to tide waiters or boatmen, may open any such place, box, or chest in the best manner in their power, and if they be tide waiters, or boatmen, or only of that degree, they shall send for their superior officer who may open or cause to be opened any such place, box, or chest in the best manner in his power; and if any goods be found concealed on board any such ship they shall be forfeited; and if the officers shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken before the delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways after being fastened down by the officer be opened, the master of such ship shall be liable to forfeit a sum not exceeding one hundred thousand rupees.

**Officers to board ships.**

**To have free access to all parts.**

**May seal or secure goods and open locks.**

**Goods concealed forfeited.**

**If seal, & . c. broken, master to forfeit one hundred thousand rupees. (20, 83 of 1988).**

**31.** Officers of the Customs may be stationed on board any ship while within, the limits of any port or place in Sri Lanka, and the master of every ship on board of which any officer is so stationed shall provide every such officer with suitable shelter and accommodation while on board, and in case of neglect or refusal so to do shall be liable to forfeit a sum not exceeding ten thousand rupees

**Officers may be stationed, in ships within the limits of any port (22, 83 of 1988)**

**32.** If any ship shall arrive at any port in Sri Lanka without clearance or other paper which it is usual to grant at the place or places from which such ship shall have come, the master shall be liable to a penalty not exceeding twenty-five thousand rupees or if any goods entered on any clearance, or other paper granted at the place from which any ship shall have come, shall not be found on board such ship, or if the quantity found be short, and the deficiency be not duly accounted for, or if goods sent out of the ship be not landed at the appointed places, the master shall, in respect of any goods which are missing or deficient and not accounted for, be liable, if such good are chargeable with duty, and if such duty can be ascertained, to a penalty of twenty-five thousand rupees or a sum not exceeding the amount of the duty chargeable thereon, whichever is the greater amount, or if such duty cannot be ascertained or if such goods are not chargeable with duty, to a penalty not exceeding ten thousand rupees for each missing or deficient package, and the Director-General is authorized to require the payment of such penalty, and to decline the granting of clearance outwards to the master of any vessel so liable, and refusing to pay such penalty;

**Penalty on master not having clearance and if cargo do not correspond with ships' papers, or if goods sent out of vessels be not landed at the appointed places. (22, 83 of 1988)**

Provided always that nothing herein contained shall be construed to prevent the Director-General from accepting an explanation in the absence of clearance, or permitting at his discretion the master of any ship to amend obvious errors or to supply omissions from accidents or inadvertence, by furnishing an amended report, or accepting at his discretion on estimated single duty in respect of any class of goods. (83, 83 of 1988)

**33.** No goods shall be unshipped or carried from the importing ship to any wharf or other place, except under such rules, regulations, and restrictions as the Director-General may from time to time direct and appoint; and all goods unshipped or carried contrary to such rules, regulations, and restrictions, or any of them, shall be forfeited, together with the boat or other means used for the conveyance of such goods; and every person knowingly concerned in the unshipping or carrying of such goods, or into whose hands and possession such goods shall knowingly come, contrary to such rules, regulations, and restrictions shall forfeit and pay a sum not exceeding one hundred thousand rupees, or treble the value of such goods, at the election of the said Director-General.

**Goods unshipped from the importing vessel, or landed contrary to the regulations of the Director-General forfeited. Penalty on persons concerned.**

**(23, 83 of 1988)**

**(83, 83 of 1988)**

**34.** (1) No goods shall be unladen from any ship until a sufferance shall have been granted by the Director-General for the landing of the same, and no goods shall be landed except at the place appointed and expressed in such

**Provision with respect to unloading goods, depositing and removing of the same**

package or parcel of goods landed and conveyed to the warehouse of the Republic out of any ship whatever, although the periods above specified shall not have expired.

(83, 83 of 1988)

37. (1) Any goods in a vessel being goods mentioned in the import manifest as good intended for transit in the same vessel to any port outside Sri Lanka may be allowed. to be so transmitted without payment of duty. **Goods in transit and goods transhipped allowed without payment of duty. (24, 83 of 1988)**
- (2) No transshipment of any goods shall be made without payment of duty except by the special order of the Director-General or other proper officer, and after due entry of the goods and subject to such conditions as may be prescribed by the Minister. If any goods are transhipped, or attempted to be removed from one vessel to another contrary to the provisions of this section, such goods, together with the boat and other means used for conveying the same, may be seized and shall be liable to forfeiture. **(83, 83 of 1988)**

- 38.** With all goods unladen from any ship there shall be sent with each boat load a boat-note, specifying the number of packages the marks and numbers or other description thereof, and such boat-note shall be furnished and signed by an officer of the ship, and if there be a custom-house officer on board the boat-notes shall be signed by such officer also; and the tindal and owner of the boat into which the goods have been laden shall be held responsible for the due landing and delivery at the custom-house of all the goods so laden and specified in the boat-note, and shall be liable to treble the duties due on any deficiency ; and if any goods be found in a boat Without a boat-note, as above provided for, or in excess of the quantity specified in the boat-note, or if the boat be found deviating from the proper course to the proper place of landing, the boat containing such goods may be detained by any officer of the customs, and unless the cause of deviation or excess be explained to the satisfaction of the Director-General such boat and such goods shall be liable to forfeiture. **Boat notes to accompany goods unladen from any ship & c.**

The owner of each such boat shall provide the Director-General within such period as may be specified in that behalf by the Director-General a statement setting out the quantity and description of the goods so laden, the person to whom and the place at which he has delivered those goods, and such other particulars as the Director-General may, by written order issued to him not less than seven days before the expiration of the aforesaid period, require him to furnish. Any such owner who fails to provide such statement within such period shall be liable to a penalty of ten thousand rupees. **(83, 83 of 1988)**

**(83, 83 of 1988)**

**25, 83 of 1988)**

39. The stores of every ship shall be subject to the same duties and the same prohibitions, restrictions, regulations, fines, and penalties, as goods and **Ship's stores**



**47.** The person entering any goods inwards, whether for payment of duty or to be warehoused, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty, shall deliver to the Director-General a bill of entry of such goods, on a form of such size and colour as may be specified in that behalf by the Director-General by Notification published in the *Gazette*, and be fairly written in words at length, expressing the name of the ship, and of the master of the ship in which the goods were imported, and of the place from which they were brought, and of the description and situation of the warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity, value, and description of the goods and the number, dimensions, and denomination or description of the respective packages containing the goods, and such other particulars as the Director-General by that or a subsequent Notification may require him to furnish, and in the margin of such bill shall delineate the respective marks and numbers of such packages. The particulars furnished in the bill of entry shall be supported by such documents containing such particulars as the Director-General may, by Notification published in the *Gazette*, require. If such person fails to deliver a bill of entry prepared, and supported by such documents, as aforesaid, he shall be liable to a penalty not exceeding one thousand rupees. Such person shall pay any duties and dues which may be payable upon the goods mentioned in such entry; and such person shall also deliver at the same time two or more duplicates of such bill, in which bill all sums and numbers shall be expressed in figures, and the particulars to be contained in such bill shall be legibly written and arranged in such form and manner, and the number of such duplicates shall be such, as the Director-General shall require, and such bill of entry when signed by the Director-General, or person authorized by him, and transmitted to the proper officer, shall be the warrant to him for the examination and delivery of such goods; but if such goods shall not agree with the particulars in the bill of entry the same shall be forfeited, and such forfeiture shall include all other goods which shall be entered or packed with them as well as the packages in which they are contained.

**Importer to deliver bill of entry together together with other documents.**

(27, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

**48.** Notwithstanding anything contained in section 47, it shall be lawful for the Director-General, on application made and subject to such regulations as the Director-General may from time to time issue, to allow the delivery of goods with or without examination, prior to the presentation of the bill of entry:

**Delivery of goods prior to entry.**

(83, 83 of 1988)

(83, 83 of 1988)

Provided that-

(a) any misdescription or under-valuation appearing in the application shall render the importer liable to the penalties imposed by this Ordinance for misdescription or under-valuation in the bill of entry;

to be fulfilled after their importation, and where such conditions are not complied with, then such goods shall be forfeited.

- (2) If such goods are not at the time of forfeiture in the possession of the person in whose name such goods were imported, then such person shall forfeit a sum not exceeding three times the value of such goods as at the time of their importation.
- (3) The provisions of this section shall apply whether or not any undertaking or security has been given under any other provisions of this Ordinance for compliance with the conditions stipulated or for the payment of the duty payable and the forfeiture of any goods under this section shall not affect any liability of any person who has given any such undertaking or security.

**51.** In all cases when the duties imposed upon the importation of articles are charged according to the value thereof, the respective value of each such article shall be stated in the entry together with the description and quantity of the same, and duly affirmed by declaration by the importer or his agent, and such value shall be determined in accordance with the provisions of Schedule E, and duties shall be paid on a value so determined.

**Value of goods for the purpose of ad valorem duties.**  
**(29, 83 of 1988)**

**52.** Where it shall appear to the officers of the customs that the value declared in respect of any goods is not in accordance with the provisions of Schedule E, the goods in respect of which such declaration has been made shall be forfeited together with the package in which they are contained. Where such goods are not recoverable, the person making such false declaration shall forfeit either treble the value of such goods or be liable to a penalty of two thousand rupees, at the election of the Director-General.

**Forfeiture for non-compliance or false declaration. Forfeiture of value where goods not recoverable.**  
**(30, 83 of 1988)**  
**(83, 83 of 1988)**

## PART VII

# REGULATIONS OUTWARDS

- 56.** And whereas it is expedient that the officers of customs should have full cognizance of all ships departing from any port or place in Sri Lanka and of all goods taken out of Sri Lanka it is enacted that the master of every ship shall, before any goods be laden therein, deliver to the Director-General a certificate from the proper officer of the due landing of the inward cargo of such ship, of her last voyage and also an entry outwards under his hand, stating her name, country, and tonnage, the port of registry, the name of the master and of the owners, and the number of the crew and passengers, and the destination of such ship. If any goods be laden on board any ship before such entry be made the master of such ship shall forfeit a sum not exceeding ten thousand rupees.
- Ship to be entered and goods cleared before shipment.**  
(83,83 of 1988)  
(83,83 of 1988)
- 57.** The person exporting any goods whether liable to the payment of duty or free of duty shall deliver to the Director-General a bill of entry of such goods, on a form of such size and colour as may be specified in that behalf by the Director-General by notification published in the Gazette, and fairly written in words at length expressing the name of the ship in which the goods are to be exported and of the port to which they are to be taken, and containing an accurate specification of the quantity, quality and value of such goods, and the number, denomination, dimensions, and description of the respective packages containing the goods and such other particulars as the Director-General by that or a subsequent notification may require him to furnish, and in the margin of such bill of entry shall delineate the respective marks and numbers of such packages. If such person fails to deliver a bill of entry prepared as aforesaid, he shall be liable to a penalty of one thousand rupees. Such person shall pay any duties and dues which may be payable on the goods mentioned in such entry, and such person shall also deliver at the same time two or more duplicates of such bill in which all sums and numbers shall be expressed in figures, and the particulars to be contained in such bill shall be legibly written and arranged in such form and manner and the number of such duplicates shall be such as the Director-General shall require, and such bill of entry when signed by the Director-General or person authorized by him and transmitted to the proper officer shall be the warrant to him for the examination of and delivery for shipment of such goods, and if such goods shall not agree with the particulars in the bill of entry, or if such goods are removed from the warehouse or other place appointed for shipment before such entry is passed and all duties and dues paid, and in the absence of any explanation to the satisfaction of the Director-General the same shall be forfeited, and such forfeiture shall include all other goods which shall be entered or packed with them as well as the packages in which they are contained.
- Exporter to deliver bill of entry.**  
(83,83 of 1988)  
(83,83 of 1988)  
(83,83 of 1988)  
(83,83 of 1988)  
(83,83 of 1988)

(83 ,83 of 1988)

58. Notwithstanding anything contained in section 57, it shall be lawful for the Director-General, on application made in that behalf by an exporter of goods and subject to such conditions as may be imposed by the Director-General and notified in the *Gazette*, to permit the exportation of such goods prior to the presentation of the bill of entry for such goods:

Exportation prior to the presentation of the bill of entry

(83 ,83 of 1988)

Provided that-

(a) any misdescription or under-valuation appearing in the application shall render the exporter liable to the penalties imposed by this Ordinance for misdescription or under-valuation in the bill of entry;

(b) Such permission to export shall not in any way be construed as a waiver of the Director-General's right to order forfeiture of the goods, if the goods have not already been shipped out of Sri Lanka, for any breach of this Ordinance committed in respect of the goods by the exporter, or shall not relieve the exporter from any penalty or liability to which he would have been subject had the goods been exported after the presentation of the bill of entry; and

(83 ,83 of 1988)

(c) If any sum of money imposed as a penalty be not duly paid, it shall be lawful for the officers of customs to refuse to pass any other goods brought for exportation by the exporter until the said sum of money is paid.

59. No goods shall be laden, put off, or waterborne to be shipped for exportation or coastwise, or shipped on board any ship, boat, or lighter, outside such hours as the Director General with the sanction of the Minister may, from time to time, prescribe, or on any day when the Customs-house is closed for business, without permission from the Director-General, nor from any place except some legal quay or other place duly appointed by the Director-General, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of the vessel on which the goods are to be shipped, nor before such goods shall have been duly entered and duly cleared for shipment by such officer, who may open all packages and fully examine all goods brought and intended for shipment; and all goods laden, put off or waterborne, in any ship, boat, or lighter shall be accompanied by a boat-note signed by the locker or other officer of Customs and specifying the number of packages and the marks and numbers and other descriptions of the goods, and all goods shut out for any reason shall be immediately reconveyed to the place of lading; and the Director-General shall have power, with the approval of the Minister, to make regulations from time to time relating to the shipping of goods and to the re-landing of shutout cargo, and all goods which are laden, put off, waterborne, or shipped

Boat-notes to accompany goods laden for export.

(83 ,83 of 1988)

(83,83 of 1988)

(83 ,83 of 1988)

contrary to the provisions of this section or of any regulations made hereunder, or which are found in a boat without a boat-note, or in excess of the quantity specified in boat-note or in excess of the quantity shutout, or which are shipped on board any vessel not duly entered outwards may be re-landed by the proper officer of Customs, and, in the absence of any explanation to the satisfaction of the Director-General, shall be forfeited together with the means of conveyance. (83 ,83 of 1988)

Every person knowingly concerned in the lading, putting off or carrying of such goods, or into whose hands and possession such goods shall knowingly come, contrary to the provisions of this section or of any such regulation, shall forfeit and pay a sum not exceeding one hundred thousand rupees, or treble the value of such goods, at the election of the Director-General. (83 ,83 of 1988)

(83 ,83 of 1988)

(83 ,83 of 1988)

59A. All such steps as are deemed necessary by the Director-General or proper officer of Customs for the purpose of the examination of any goods brought and Intended for shipment shall be performed by and at the expense and risk of the exporter or his agent. Goods to be examined at expense of exporter. (13 Law 35 of 1974)

60. When it shall become necessary to lade heavy goods on board any ship before the whole of the inward cargo is discharged, the Director-General may, previous to the entry outwards of the ship, issue a stiffening order, sanctioning the shipment of the goods. Stiffening order (83, 83 of 1988)

61. One due requisition by the master the Director-General may allow for the use of such ship such stores as may appear necessary according to the voyage upon which she is about to depart, but no articles taken on board any ship shall be deemed to be stores unless duly shipped as such by entry or by permit of the Director-General or other proper officer. Stores (83 ,83 of 1988) (83 ,83 of 1988)

62. On the entry outwards of any ship the Director-General shall grant a general Director General may grant general sufferance

sufferance for the shipment and lading of any sort of goods, the produce or manufacture of Sri Lanka, except such as shall be expressly excepted therein: **for the shipping of goods. (14, Law 35 of 1974)**

Provided always that before the clearing outwards of such ship, the exporter of any goods on board the same shall, deliver to the Director-General an entry, containing an accurate specification of the quantity, quality, and value of such goods; and if such declaration be false, or if he fails to make such entry before the content of the ship is delivered in by the master, he shall forfeit a sum not exceeding five thousand rupees; and the Director-General may refuse to certify such shipment on the clearance of such ship. **(83, 83 of 1988)**

**(83, 83 of 1988)**

**(35, 83 of 1988)**

**(83, 83 of 1988)**

**63.** Before any ship, whether laden or in ballast shall be cleared outwards at any port in Sri Lanka, the master shall deliver a content of such ship, setting forth the name and tonnage of such ship and the place or places of her destination, and the name of the master, the number of passengers, also, if laden, an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which had been reported inwards for exportation in such ship, so far as any of such particulars can be known by him, and the master of the ship shall furnish such content in duplicate, and shall make and sign a declaration before the Director-General to the truth of such content, and shall also answer such questions concerning the ship, the cargo and the intended voyage, as the Director-General shall demand of him, and, if required by the Director-General copy thereof, for any and every part of the cargo laden on board, and thereupon the Director General or other proper officer shall make out and give to the master a certificate of the clearance of such ship for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be; and if the ship shall depart without such clearance, or if the master shall deliver a false content, he shall forfeit a sum not exceeding one hundred thousand rupees. **Master to deliver content**

**(83, 83 of 1988)**

**Answer questions (83, 83 of 1988)**

**(83, 83 of 1988) and produce bills of lading**

**(83, 83 of 1988)**

**Certificate of clearance**

**(36, 83 of 1988)**

**64.** It shall be lawful for the officers of the customs to go on board any ship before and after clearance outwards within the limits of any port in Sri Lanka, or within the territorial waters of Sri Lanka, and to demand the certificate of clearance and the victualling bill, and if there be any goods on board subject to duty and not duly entered outwards, such goods shall be re-landed and forfeited and if any goods contained in such clearance or victualling bill be not on board, the master shall forfeit a sum not exceeding five thousand rupees for every package or parcel of goods contained in such clearance or victualling bill and not on board. **Officers may board vessels after clearance**

**(15, Law 35 of 1974)**

**(37, 83 of 1988)**

## PART IX

# REGULATIONS COASTWISE

**66.** All ships conveying goods coastwise, and all goods imported or exported coastwise, shall be liable to the like cognizance of the customs, and be subject to the same prohibitions, restrictions, regulations, fines, forfeitures, and penalties as goods imported from or exported to parts beyond the seas, and it shall be lawful for the Minister to make and appoint such other regulations, by any Order to be by him issued and published in the *Gazette*, for the carrying coastwise of any goods, as to him, shall appear expedient, and such Order shall have the same effect in law as if it had formed part of this Ordinance.

Coastwise trade

**67.** No goods shall be carried in any coasting ship except such as shall be laden to be so carried at some port or place in Sri Lanka, and if any goods shall be taken into or put out of any coasting ship at sea, or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the seas shall not declare the same in writing under his hand to the Director-General at the port in Sri Lanka where such ship shall afterwards first arrive, the master of such ship shall be liable to forfeit a sum not exceeding one hundred thousand rupees.

What goods shall be carried coastwise.

(38, 83 of 1988)

(83, 83 of 1988)

## PART X

# REGULATION OF MOVEMENTS, &c; OF SHIPS UNDER 250 TONE TONNAGE

**68.** (1) The Minister in charge of the subject of Finance may make any such regulations as may appear to him expedient for the purpose of enabling the officers of customs to have full cognizance of the movements, to or from any part or place in Sri Lanka, of ships not exceeding 250 tons tonnage, and generally for the purpose of the prevention of the smuggling of goods into or from Sri Lanka or of the importation or exportation of goods contrary to any such prohibitions or restrictions as may be applicable by virtue of any other written law.

Regulation of  
movements, & c., of  
ships under 250 tons  
tonnage.

(2) Without prejudice to the generality of the powers conferred by subsection (1) regulations made under that subsection may provide for all or any of the following matters : -

(83, 83 of 1988)

(83, 83 of 1988)

(a) The registration by the Director - General of ships ordinarily based or stationed at any port or place in Sri Lanka, and the prohibition of the use of ships or of the making of voyages or the conveyance of goods by ships which are not duly registered;

(83, 83 of 1988)

(b) The limits within which ships may be used or make voyage, the places at which they may be stationed or anchored, the mode of navigation thereof, the purposes for which and the manner in which they may be employed, and the marking of ships with their names or with numbers assigned to them by the Director-General;

(c) The prohibition of the employment or engagement on ships, whether as master or member of the crew, of any person who has at anytime been convicted of any offence mentioned in Section 129 or section 130 or any other specified section of this Ordinance;

(d) The issue of licenses by the Director General exempting ships from the operation of any regulation made in respect of any matter referred to in the preceding paragraph (b) , and the circumstances in which, and the conditions and restrictions subject to which, such licences may be issued.

(2, Law 35 of 1974)  
(39, 83 of 1988)

(3) Any regulation made under the preceding provisions of this section may be limited in its application to ships of any specified tonnage, build or description or to ships ordinarily based at or departing from or arriving at, any port or place



in any specified area in Sri Lanka; and any such regulation may provide different requirements in respect of ships of different tonnage, build or description or ordinarily based or stationed at ports or places in different areas.

- (4) Every regulation made by the Minister under the preceding provisions of this section shall be brought before the Parliament for approval, and if so approved shall come into force on the date of its publication in the *Gazette* or on such later date as may be specified in such regulation.
- (5) Every ship which is used or employed or makes voyage in any manner contrary to any regulation made under the preceding provisions of this section which may be applicable to such ship, and any goods which are unlawfully carried therein or any goods which having been unlawfully carried therein are jettisoned therefrom, shall be liable to forfeiture.
- (6) Any person who knowingly or willfully contravenes or fails to comply with any provision of any regulation made under the preceding provisions of this section shall be liable to a penalty not exceeding ten thousand rupees.

- 74.** All goods so entered to be warehoused shall before deposit in any warehouse be properly marked and numbered by the importer in legible characters with the initials of the owner, importer or consignee or other distinguishing marks, and the goods shall be stowed so as to afford easy access thereto, and to every package or parcel in such parts or division of the warehouse, and in such manner as the Director-General or the proper officer shall direct, and if the stowage be broken the goods shall be re-piled by the person breaking such stowage in such manner as the Director-General may require, and the neglect or refusal to stow or re-pile them as hereinbefore directed shall subject the occupier of the warehouse, or the person so contravening to a penalty not exceeding ten thousand rupees. The warehouse shall be locked and secured in such manner, and shall be opened on such days and during such hours as the Director-General may from time to time prescribe, and visited only at such times and in the presence of such officers, and under such regulations as the Director-General shall direct and all such goods shall, after being landed upon importation, be carried to the warehouse, or shall after being taken out of the warehouse for exportation or for stores, be carried to be shipped, under such regulations as the Director-General shall direct.
- Goods warehoused to be marked and numbered & c.**  
**Stowage of goods warehoused.**  
**Penalty.**  
**Locking and opening warehouses.**
- (83, 83 of 1988)  
(83, 83 of 1988)  
(83, 83 of 1988)  
(83, 83 of 1988)
- Carrying goods to and from warehouses.**
- (42, 83 of 1988)  
(83, 83 of 1988)
- 75.** If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited, together with the goods with which they shall have been so packed, and the packages in which they shall have been concealed.
- Goods not duly warehoused or fraudulently concealed or removed, forfeited.**
- 76.** If the warehouse keeper of any warehouse shall not produce to any authorized officer of customs on his request any goods deposited in such warehouse which shall not have been duly cleared and delivered therefrom, such warehouse keeper shall for every such neglect forfeit the sum of five thousand rupees in respect of every package or parcel not so produced.
- Warehouse keeper neglecting to produce goods deposited when required, to forfeit five thousand rupees.**
- (2, Law 35 of 1974)  
(43, 83 of 1988)
- 77.** If the warehouse keeper of any warehouse, or the importer or proprietor of any goods
- Importer or**

warehoused therein, or any person in his employ, shall clandestinely open the warehouse or gain access to the goods except in the presence of the proper officer of customs acting in the execution of his duty, such warehouse keeper, importer, or proprietor shall for every such offence forfeit a sum not exceeding one hundred thousand rupees.

**proprietor clandestinely gaining access to warehoused goods to forfeit one hundred thousand rupees.**

**(2, Law 35 of 1974)**

**(44, 83 of 1988)**

78. If any goods shall be taken out of any warehouse without due entry of the same with the proper officer of customs, the warehouse keeper of such warehouse shall forthwith pay the duties due upon such goods and every person so taking out any goods without payment of duty, or who shall aid, assist, or be concerned therein, and every person who shall willfully destroy or commit criminal breach of trust of any goods duly warehoused, shall be guilty of an offence and shall be liable to a fine not exceeding one hundred thousand rupees or to imprisonment of either description for a term not exceeding two years, or to both such fine and imprisonment ; but if such person shall be an Officer of customs not acting in the due execution of his duty, and shall be prosecuted to conviction by the importer, consignee, or proprietor of such goods, no duty shall be payable for or in respect of such goods, and the damage occasioned by such waste, spoil or criminal breach of trust shall, with the sanction of the Minister, be repaid or made good to such importer, consignee, or proprietor by the Director-General.

**Duty on good taken out of warehouse without entry to be paid by warehouse keeper. Persons taking out of or destroying goods in warehouse to be deemed guilty of an offence.**

**(45, 83 of 1988)**

**(2, Law 35 of 1974)**

**Importer of consignee defrauded by officers to be indemnified**

**(83, 83 of 1988)**

79. If any goods entered to be warehoused, warehoused, or entered to be delivered from the warehouse, shall be lost, damaged, or destroyed by unavoidable accident, either in receiving into the warehouse or in the warehouse, the Director-General may remit the duties due thereon.

**Director General may remit duties on warehoused goods lost or destroyed**

**(83, 83 of 1988)**

80. Upon the entry and landing of any goods to be warehoused, the proper officer of customs shall take a particular account of such goods at the quay, wharf, or warehouse at which they shall be so landed, and shall enter in a book prepared for that purpose the name of the importing ship, and of the person in whose name they are entered, the marks, numbers, and contents of every such package, the description of the goods, and the warehouse in which the same shall be deposited, and when the same shall have been so deposited with the authority of such officer, he shall certify that the entry' and

**Landing account to be taken of goods for the warehouse.**

**Contents to be**

prosecution to conviction (within one year from the date at which such wilful waste, spoil, destruction, or criminal breach of trust is alleged to have taken place) of the offending party to have been caused by the wilful waste, spoil, destruction or criminal breach of trust of any officer of customs, and in which case no duty shall be leviable on such goods.

- 109.** All goods left in any warehouse of the Republic or on the customs premises for a longer period than thirty days, unless permitted to remain by the special permission of the Director-General, shall, after public advertisement, be sold by auction to answer the duties, warehouse rent, or other charges due thereon, and any overplus shall be paid, if claimed within twelve months from the date of sale, to the owner of such goods, who shall have no further claim touching the same, but if there be no claimant such overplus shall be brought to account as revenue:  
Provided that any goods of a perishable nature shall be left in the warehouse or customs premises, or in any bonded warehouse, uncleared, may be sold forthwith, or if not saleable may be destroyed, and the proprietor of any goods sold or destroyed as aforesaid shall have no further claim for or on account thereof.
- 110.** (1) If the Director-General considers it expedient to do so for any of the purposes of this Ordinance he may by written order require any importer of goods to have them removed from the warehouse or other place in the customs premises where they have been deposited to such other warehouse or place within the customs premises as may be specified in the order, within the period specified therein, and to be present on the date and time, if any, specified in the order for the due examination of the goods.
- (2) Any person who, without reasonable cause, fails to comply with an order issued to him under subsection (1) shall be liable to a penalty not exceeding ten thousand rupees.
- 111.** The Minister may by Order appoint any place to be a haven, creek, port, or warehousing port in Sri Lanka, and declare the limits thereof, and appoint proper places within the same to be legal quays for the lading and unloading of goods, and declare the bounds and extent of any such quays, or annul the limits of any port, haven, creek, or legal quay already appointed, or to be hereafter appointed, and declare the same to be no longer a port, warehousing port, haven, creek, or legal quay; and all ports, warehousing ports, havens, and creeks, and the respective limits thereof, and all legal quays appointed, set out, and existing as such at the time of the passing of this Ordinance shall continue to be such ports, havens, creeks, and quays until annulled or altered as aforesaid .
- 112.** The Director-General may from time to time, by any order under his hand, and under such restrictions and regulations as he shall see fit, appoint proper places for the lading and unloading of goods.
- 113.** The officers of customs may refuse to allow any person to do any act as master of
- Power to sell goods not cleared in thirty days. (83, 83 of 1988)**
- (83, 83 of 1988) Director - General to order removal of goods from one warehouse or customs premises to another warehouse or place. (57, 83 of 1988)**
- Government may appoint ports and quays and alter or annul the same.**
- Existing ports to continue.**
- (83, 83 of 1988) Director -General to appoint wharves.**
- Officers may refuse any**

imposed.

117. If any timber or other heavy or bulky articles be left on any public quay, jetty, wharf, beach, or landing place in Sri Lanka for more than one day, so as to interrupt or hinder the free use thereof, it shall be lawful for the Director-General, after twelve hours' notice in writing give to the owner thereof or to his agent, to remove the same; and such owner shall be liable to a penalty not exceeding one hundred rupees and such goods shall not be delivered up to the owner thereof until after' payment of the said penalty together with the charges attending the removal of the same ; and if such goods shall not be removed within six days after notice given as aforesaid, it shall be lawful for the Director-General to sell the same by public auction, and to deduct from the proceeds the amount of such penalty and all charges which may have been incurred on account of such goods, and the surplus, if any, shall be paid to the owner. **No timber & c. to be left on wharf for more than one day. (2, Law 35 of 1974) (83, 83 of 1988)**
118. It shall be lawful for the officers of customs to go on board any ship in any port or place in Sri Lanka or hovering within the territorial waters of Sri Lanka and to rummage and search all parts of such ship for prohibited and uncustomed goods, and freely to stay on board such ship so long as such ship remains in such port or place or within such territorial waters ; and if any such ship is bound elsewhere, and continues so hovering for the space of twenty-four hours after the master has been required to depart it shall be lawful for the officers of customs to bring such ship into port and to search and examine her cargo, and to examine the master touching the cargo and voyage; and if there are any goods on board prohibited to be imported into Sri Lanka, and if the master does not truly answer the questions which are demanded of him on such examination, he shall forfeit a sum not exceeding one hundred thousand rupees. **Officers may board ships hovering within territorial waters and bring them into port. (18, Law 35 of 1974) (60, 83 of 1988)**
119. If any person shall make and subscribe any declaration, certificate, or other instrument required by this Ordinance to be verified by signature only, the same being false in any particular; or if any person shall make or sign any declaration made for the consideration of the Director-General or the proper officer of customs on any application presented to him the same being untrue in any particular; or if any person required by this Ordinance or any other enactment relating to the customs to answer questions put to him by the officers of customs shall not truly answer such questions ; or if any person shall counterfeit, falsify, or wilfully use when counterfeited or falsified any document required by this ordinance or any enactment relating to the customs or by or under the directions of the Director-General or any instrument used in the transaction of any business or matter relating to the customs, or shall fraudulently alter any document or instrument, or counterfeit the stamp, seal, signature, initials, or other mark of, or used by the officers of the customs for the verification of any such document or instrument, or for the security of goods, or any other purpose, in the conduct of business relating to the customs, every person so contravening shall be liable to forfeit a sum not **Making false declaration. Singing false documents and untruly answering question. (61, 83 of 1988) (83, 83 of 1988) Counterfeiting and using false documents. (83, 83 of 1988)**

exceeding one hundred thousand rupees, and any goods, including currency in any form, in relation to which the document or statement was made shall be liable to forfeiture

Provided always that this penalty shall not attach to any particular contravention for which any other penalty shall be expressly imposed by any law in force for the time being.

120. And whereas; it frequently occurs that certain indulgences are granted to merchants and others by the Director-General on bond being given for the security of the revenue, and as doubts may arise whether such bonds would in law be valid:

It is therefore enacted and declared that in all cases where bonds shall be entered into with the Director-General for the due performance of any order, matter or thing relative to the customs, such bonds shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon in like manner as any other bond entered into by virtue of this Ordinance.

**Bond entered into with the Director-General for the due performance of anything relating to the customs, to be valid in law.**

(83, 83 of 1988)  
(83, 83 of 1988)

121. The Minister may by order published in the Gazette prohibit either absolutely or subject to such restrictions and conditions as he may in his discretion determine, the exportation or the carriage coastwise of all or any of the following goods, namely : - arms, ammunition and gunpowder, naval, military, and air stores and any articles which the Minister shall judge capable of being converted into or made useful in increasing the quantity of naval, military or air stores, provisions, or any sort of victual which may be used as food by man ; and if such goods shall be exported from Sri Lanka or carried coastwise in contravention of such prohibition or otherwise than in accordance with such restrictions and conditions, or be water-borne to be so exported or carried, such goods may be seized and shall be forfeited.

**Export, &c. of naval, military and air stores may be prohibited.**

122. Every person who shall make or cause to be made an entry inwards or entry outwards of any goods, not being duly authorized thereto by the proprietor or consignee or exporter of such goods, shall for every such offence forfeit a sum not exceeding one hundred thousand rupees.

**Unauthorised persons not permitted to make entries.**  
(62, 83 of 1988)

123. It shall be lawful for the Director-General to authorize the officers of customs to take samples of goods for the purpose of ascertaining the duties payable on such goods or for any other purpose relative to the customs, and such samples shall be accounted for in such manner as the Director-General may direct.

**Samples.**  
(83, 83 of 1988)

123A. Where goods imported have been cleared out of customs, and the Director-General deems it necessary for any customs purpose to examine samples of the said goods and authorizes the drawing of samples thereof, the importer or the person for the time being in charge of the place or premises where the goods are kept or stored shall hand-over to the Director-General or other customs officer authorized in writing by the Director-General in that behalf a sample or samples proved to the satisfaction of the Director-General as being authentic and representative of the said goods, provided the sample or samples are demanded within thirty days from the date such goods have been cleared from the customs- If the samples are not handed over within three working days of the demand

**Drawing of samples on goods cleared out of customs control.**  
(63, 83 of 1988)  
(83, 83 of 1988)  
(83, 83 of 1988)  
(83, 83 of 1988)  
(83, 83 of 1988)  
(83, 83 of 1988)

(iii) Any books of accounts or other documents containing any evidence relating to an offence under this Ordinance which, or which he suspects, has been or is being committed;

(b) Break open any door, vault, chest, trunk, package or other place of storage which he may consider reasonably necessary to break for the purpose of exercising his powers under the preceding provisions of this subsection; and

(c) Where he discovers any such goods, books or documents, seize and store them in a place of security selected by the Director-General.

(2) The Director-General or any officer of customs referred to in subsection (1) may request any person in charge or occupation of any building or place specified in paragraph (a) of that subsection to assist the Director General or such officer to enter and search that building or place in the exercise of the powers of the Director-General or such officer under that subsection, and if such person when so requested fails to assist the Director-General or such officer, he shall be guilty of an offence.

(3) If any person obstructs the Director-General or an officer of customs referred to in subsection (1) in exercising any power under that subsection, he shall be guilty of an offence.

(83, 83 of 1988)

(4) A person who is guilty of an offence under subsection (2) or subsection (3) shall be liable on conviction to a fine not exceeding one hundred thousand rupees.

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

**129.** Every person who shall be concerned in importing or bringing into Sri Lanka any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, and whether the same be unshipped or not, and every person who shall unship or assist, or be otherwise concerned in the unshipping of any goods which are prohibited, or of any goods which are restricted and imported contrary to such restriction, or of any goods liable to duty the duties for which have not been paid or secured, or who shall knowingly harbour, keep, or conceal, or shall knowingly permit, or suffer, or cause, or procure to be harboured, kept, or concealed, any such goods, or any goods which have been illegally removed without payment of duty from any warehouse or place of security in which they may have been deposited, or into whose hands and possession any such goods shall knowingly come, or who shall assist or be concerned in the illegal removal of any goods from any warehouse or Place of security in which they shall have been deposited as aforesaid, or who shall be in any way knowingly concerned in conveying, removing, depositing, concealing, or in any manner dealing with any goods

(66, 83 of 1988)

**Person concerned in importing prohibited or restricted goods, whether unshipped or not, and persons unshipping, harbouring or having custody of such good, to forfeit treble the value or, one hundred thousand rupees**

(19, Law 35 of 1974)

(67, 83 of 1988)

liable to duties of customs with intend to defraud the revenue of such duties or any part thereof, or who shall be in any way knowingly concerned in any fraudulent evasion or attempt at evasion of such duties or any part thereof, shall in each and every of the fore-going cases forfeit either treble the value of the goods, or be liable to a penalty of one hundred thousand rupees, at the election of the Director-General.

(67, 83 of 1988)

(83, 83 of 1988)

**Persons concerned in, exporting prohibited or, restricted goods.**

(20, Law 35 of 1974)

**130.** Every person who shall be concerned in exporting or taking out of Sri Lanka or attempting to export or take out of Sri Lanka any prohibited goods or any goods the exportation of which is restricted contrary to such prohibition or restriction whether the same be laden for shipment or not and every person who shall export or attempt to export any goods liable to duty the duties for which have not been paid or secured, or in any manner deal with any goods liable to duties of customs with intend to defraud the revenue of such duties or any part thereof, or who shall be knowingly concerned in any fraudulent evasion or attempt at evasion of such duties or any part thereof, shall in each and every of the foregoing cases forfeit either treble the value of the goods, or be liable to a penalty of one hundred thousand rupees at the election of the Director-General.

(68, 83 of 1988)

(83, 83 of 1988)

**Forfeited ships.**

**131.**(1) Any ship not exceeding 250 tons tonnage, knowingly used in the importation or exportation of any goods prohibited of import or export, or in the importation, exportation or conveyance, or in the attempted importation, exportation or conveyance, of any goods with intent to defraud the revenue, shall be forfeited.

(2) The owner or master of any ship exceeding 250 tons tonnage, which would be liable to forfeiture under this section if the ship were of less than 250 tons tonnage, shall forfeit a sum not exceeding one hundred thousand rupees, and the ship may be detained on the orders of the Director-General until such sum is paid or until security for its payment is given to the satisfaction of the Director-General.

(69, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

**If the goods removed prior to examination, penalty upon parties concerned in the removal.**

(21, Law 35 of 1974)

**132.** Every person who shall remove any goods imported into Sri Lanka from any ship, quay, wharf, or other place previous to the examination thereof by the proper officer of customs, unless under the care or authority of such officer, or who shall remove or withdraw from any quay, wharf, or other place any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper officer, so that the same are not duly warehoused, and every person who shall assist or be otherwise concerned in such removal or withdrawal, or shall knowingly harbour, keep or conceal or shall knowingly permit or suffer, or cause or procure to be harboured, kept, or concealed, any such goods, or into whose possession any such goods shall knowingly come, every such person shall forfeit either treble the value thereof, or be liable to a penalty of one hundred thousand rupees, at the election of the Director-General.

(70, 83 of 1988)



- 133.** Every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harbouring of such goods, or into whose hands or possession the same shall knowingly come, shall forfeit treble the value thereof, or the penalty of one hundred thousand rupees, at the election of the Director-General of Customs; and the averment in any information to be exhibited for the recovery of such penalty that the Director-General has elected to sue for the sum mentioned in the information shall be deemed sufficient proof of such election, without any other or further evidence of such fact.
- (83, 83 of 1988)**  
**Persons assisting in unshipping or harbouring such goods liable to treble the value or one hundred thousand rupees.**
- (22, Law 35 of 1974)**
- (83, 83 of 1988)**
- (83, 83 of 1988)**
- (71, 83 of 1988)**  
**How value to be ascertained.**
- 134.** In all cases where any penalty, the amount of which is at any time to be determined by the value of any goods, is directed to be sued for under this Ordinance, such value shall be deemed and taken to be according to the rate and price which goods of the like sort or denomination, and of the best quality, bear at such time at the place of importation, and upon which the duties due upon importation have been paid.
- 135.** All goods, and all ships and boats, and carriages and all cattle, liable to forfeiture under this Ordinance, shall and may be seized in any place, either by land or water, by any officer of the customs or police, or any Grama Seva Niladhari, or any person employed for that purpose, by or with the concurrence of the Minister and every person who shall in any way hinder, oppose, molest or obstruct any officer of the customs or police, or any Grama Seva Niladhari, or any person so employed as aforesaid in the exercise of his office, or any person acting in his aid or assistance, or shall rescue, or cause to be rescued any goods which have been seized, or shall attempt or endeavor to do so, or shall before or at or after any seizure steal, break, or otherwise destroy any goods to prevent the seizure thereof, or shall rescue the same, then and in any such case the party so offending shall be guilty of an offence, and shall for every such offence forfeit a sum not exceeding one hundred thousand rupees.
- Goods, vessels etc, liable to forfeiture may be seized by officers, &c.**
- Persons resisting officers or rescuing or destroying goods to prevent seizure, to forfeit one hundred thousand rupees.**
- (2, Law 35 of 1974)**
- (73, 83 of 1988)**  
**Goods stopped or taken by police officer.**
- (23, Law 35 of 1974)**
- 136.** If any goods liable to forfeiture under this Ordinance shall be stopped or taken by any Police Officer or Grama Seva Niladhari, such goods shall be conveyed to the custom house nearest to the place where the goods were stopped or taken, and there delivered to the proper officer appointed to receive the same, within a reasonable time after the said goods were stopped and taken; and in case any police officer or Grama Seva Niladhari stopping such goods shall neglect to have the same conveyed to such customs-house within a reasonable time, such police officer or Grama Seva Niladhari shall forfeit a sum not exceeding one hundred thousand rupees.
- (73, 83 of 1988)**  
**Officers making collusive seizures, or taking bribes, and persons giving bribes, subject to penalties.**
- (74, 83 of 1988)**
- 137.** If any officer of the customs, or any person employed for the protection of the revenue, shall make any collusive seizure, or deliver up, or make any agreement to deliver up, or not to seize any ship, boat, or goods liable to forfeiture under this Ordinance, or shall take any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, every such officer or other person shall forfeit for every such offence a sum not exceeding one hundred thousand rupees, and be rendered incapable of serving the

Government of Sri Lanka in any office whatever; and every person who shall give or offer, or promise to give or procure to be given any bribe, recompense, or reward to, or shall make any collusive agreement with, any such officer or person as aforesaid, to induce him in any way to neglect his duty, or to do, conceal, or connive at anything whereby the provisions of this Ordinance may be evaded, shall forfeit a sum not exceeding one hundred thousand rupees.

(2, Law 35 of 1974)

(74, 83 of 1988)  
**Officers may search persons on board or on shore in certain cases.**

(75, 83 of 1988)

138. It shall be lawful for any officer of customs to go on board any ship which shall be within the limits of any port or airport in Sri Lanka, and search any person on board, and his baggage or other belongings and it shall be lawful for him to search any person who shall have landed from any ship or any person passing or having passed through the custom house and the baggage or other belongings of such person, provided such officer shall have good reason to suppose that such person shall have any uncustomed, restricted or prohibited goods secreted about his person or in his baggage or other belongings; and if any person shall obstruct any such officer in the performance of any such duty, every such person shall be guilty of an offence, and shall be liable on conviction thereof to a fine not exceeding one hundred thousand rupees or to imprisonment of either description for a term not exceeding five years or to both such fine and imprisonment.

139. If any person throws overboard any goods from a ship for the purpose of preventing the seizure thereof, he shall be guilty of an offence and liable to a fine not exceeding one hundred thousand rupees; and if, in a prosecution for any such offence, it is proved to the satisfaction of the court that goods were thrown overboard while any officer of customs was on board in exercise of the powers conferred by section 64 or section 118 or section 138 of this Ordinance or in the course of an attempt by an officer of customs to seize the goods, it shall be presumed unless the contrary is proved that they were so thrown overboard for the purpose of preventing seizure.

**Prohibition against the throwing over board or goods & c.**

(2, Law 35 of 1974)

(76, 83 of 1988)

140. Before any person shall be searched by any such officer as aforesaid it shall be lawful for such person to require such officer to take him before a Magistrate, or before the Director-General or other superior officer of customs, who shall determine whether there is reasonable ground to suppose that such person has any uncustomed or prohibited goods about his person; and if it shall appear to such Magistrate, Director-General, or other superior officer of customs that there is reasonable ground to suppose that such person has any uncustomed or prohibited goods about his person, then such Magistrate, Director-General, or other superior officer of customs shall direct such person to be searched in such manner as he shall think fit; but if it shall appear to such Magistrate, Director-General, or other superior officer of customs that there is not reasonable ground to suppose that such person has any uncustomed or prohibited goods about his person, then such Magistrate, Director-General, or other superior officer of customs shall forthwith discharge such person, who shall not in such case be liable to be searched; and every such officer as aforesaid is hereby authorized and required to take such person, upon demand, before any such Magistrate, Director-General, or other superior officer of customs, detaining him in the meantime

**Before such search the person may require to be taken before a Magistrate or a superior officer of the customs.**

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

Provided that no person being a female shall be searched by any other person than a female duly authorized for that purpose by the Director-General.

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)

165. The Minister may, by any order made for that purpose, direct any ship, boat, goods, or other commodities whatever, seized under this Ordinance, to be delivered to the proprietor thereof, whether condemnation shall have taken place or not, and may also mitigate or remit any penalty or fine or any part of any penalty or fine incurred under this Ordinance, or may release from confinement, any person committed under this Ordinance on such terms and conditions as to him shall appear to be proper:

**The minister may restore seizures, and mitigate or remit punishments and penalties.**

Provided always that no person shall be entitled to the benefit of any order for such delivery, mitigation, remission, or release, unless such terms and conditions are fully and effectually complied with.

166. (1) Any person who, within the limits of any port, is found, or is proved to have been in possession or in charge of any article which is suspected to have been stolen from any ship, boat, quay, warehouse, or wharf of any port of Sri Lanka, may be charged with being, or having been, in possession of property which is reasonably suspected to have been stolen; and if such person does not give an account to the satisfaction of the Magistrate as to how he came by such article, and the Magistrate is satisfied that, having regard to all the circumstances of the case, there are reasonable grounds for suspecting such article to have been stolen, such person shall be guilty of an offence, and shall be liable on conviction before a Magistrate to a fine not exceeding one hundred rupees, or to imprisonment of either description for a period not exceeding six months.

**Possession of articles suspected to have been stolen.**

(2) Where any officer of customs or any police officer finds any person in possession or charge of any article which he suspects to have been stolen, he may seize such article and bring or cause to be brought such person before a Magistrate and charged as aforesaid.

166A. Where a person is suspected to be concerned with an offence under section 129 or section 130 of this Ordinance and the value of the goods in respect of which the offence is alleged to have been committed exceeds five hundred thousand rupees, then notwithstanding any thing in this ordinance or in any other written law such offence shall be deemed to be a non-bailable offence.

**Where the offence is concerned with goods, the value of which exceeds five hundred thousand rupees such offence to be deemed a non bailable offence. (80, 83 of 1988)**

166B. In imposing a penalty or ordering a forfeiture under sections 27, 28, 29, 30, 31, 32, 38, 47, 52, 56, 57, 59, 62, 63, 64, 67, 68, 74, 76, 77, 110, 119, 129, 130, 131, 132, 133, 135, 136 and 137, the Director-General shall have regard to the following : -

**Guidelines for imposing penalty or ordering for forfeiture.**

(a) the gravity of the contravention giving rise to the penalty or forfeiture;

**(80, 83 of 1988)**

(b) the amount of revenue lost as a result of such contravention;

**(83, 83 of 1988)**

(c) the availability or shortage, as the case may be, of the goods with respect to which such contravention has been committed.

Provided always that it shall be lawful for such defendant, by leave of the court where such action shall be brought at any time before issue joined, to pay money into court as in other actions.

159. In case any information shall be brought to trial on account of any seizure made under this Ordinance, and a judgment shall be given for the claimant thereof, and the court before which the cause shall have been tried shall certify on the record that there was probable cause of seizure, the claimant shall not be entitled to any costs of suit, nor shall the person who made such seizure be liable to any action or prosecution on account of such seizure; and if any action shall be brought to trial against any person on account of such seizure, wherein a judgment shall be given against the defendant, if the court before which such information shall have been tried shall have certified on the said record that there was a probable cause for such seizure, the plaintiff shall only be entitled to a judgment for the things seized, or the value thereof, and not to any damages, nor to any costs of suit.

**Judge may certify probable cause of seizure.**

160. All actions or prosecutions for the recovery of any of the penalties or forfeitures imposed by this Ordinance may be commenced or prosecuted at any time within three years after the offence committed by reason whereof such penalty or forfeitures shall be incurred, any law, usage, or custom to the contrary notwithstanding.

**Limitations of suits.**

161. All persons employed for the protection of the revenue under the direction of the Minister or of the Director - General shall be deemed and taken to be duly employed for the protection of the revenue; and the averment in any information that such person was so duly employed shall be sufficient proof thereof, unless the defendant in such information shall prove to the contrary.

**Persons employed for the protection of the revenue to be deemed to be duly employed.**

(83, 83 of 1988)

162. All ships and boats, and all goods whatsoever, which shall have been seized and condemned for a breach of this Ordinance, shall be disposed of as soon as conveniently may be after the condemnation thereof, in such manner as the Director-General or other proper officer of customs shall direct

**Vessels and goods seized and condemned may be disposed of as the Director General, & c. shall direct.**

(83, 83 of 1988)

Provided that all horses, cattle, or goods of a perishable nature may be sold forthwith.

163. In all cases in which under this Ordinance any ships, boats, conveyances, goods, or other things have become liable to forfeiture, or shall have been forfeited, and in all cases in which any person shall have incurred or become liable to any penalty, it shall be lawful for the Director-General, should he deem such forfeiture or penalty unduly severe, to mitigate the same; but all cases so determined by the Director-General shall nevertheless be liable to revision by the Minister.

**Director- General in certain cases may mitigate forfeiture or penalty.**

(83, 83 of 1988)

164. In case any goods, ships, or boats shall be seized as forfeited, or detained as undervalued, by virtue of this Ordinance, it shall be lawful for the Minister to order the same to be restored in such manner and on such terms and conditions as he shall think fit to direct; and if the proprietor of the same shall accept the terms and conditions prescribed by the Minister, he shall not have or maintain any action for recompense or damage on account of such seizure or detention and the person making such seizure shall not proceed in any manner for the purpose of obtaining the condemnation thereof.

**(83, 83 of 1988) Restoration of seized goods, ships, & c.**

(2) Where in any proceedings referred to in subsection (1) the question arises whether there has been an attempt to export or take out of Sri Lanka any goods, then, if such goods are found in any place on or near the sea-shore or the bank of any river in such quantities or packed in such manner as to suggest that such goods are intended to be exported or taken out of Sri Lanka, such goods shall be presumed to be goods in respect of which an attempt to export or take out of Sri Lanka has been made.

(3) In any proceedings referred to in subsection (1), a certificate purporting to be under the hand of the Director-General or a Director that the goods referred to in that certificate are in his opinion imported goods, shall be prima facie proof of such fact and shall be admitted in evidence without any further proof that it is so signed; and it shall not be competent for any court to require the Director-General or the Director to disclose the reasons upon which such opinion is expressed.

(83, 83 of 1988)

(83, 83 of 1988)  
Disbursement of forfeitures and penalties recovered under this ordinance.

**153. The amount--**

(1) Of all forfeitures and penalties recovered under this Ordinance or under this Ordinance read with the provisions of any other written law; and

(73, 83 of 1988)

(2) of the proceeds of all such goods as may be disposed of by the Director-General under section 162 of this Ordinance, or under this Ordinance read with the provisions of any other written law,

(83, 83 of 1988)

shall be paid into the hands of such Director-General and shall (after deducting any expenses incurred) be paid and applied as follows : -

(a) one half to the Deputy Secretary to the Treasury, out of which sixty per centum shall be credited to the Consolidated Fund and the balance forty per centum to the Customs Officers Management and Compensation Fund (hereinafter in this Ordinance referred to as " the Fund" ) ; and

(83, 83 of 1988)

(b) the other half into a reward fund under the control of the Director-General for distribution, in accordance with a scheme to be approved by the Minister, among customs officers concerned and informers.

(83, 83 of 1988)

153A. (I) The sum of money in the Fund shall be utilized for the following purposes: (a) providing such facilities as appear to the Director-General to enhance the effectiveness of the management of Customs; and (b) granting compensation to any customs officer, who is permanently, totally, partially disabled or temporarily incapacitated, or in the event of death of any customs officer, to the legal heirs, in any case where such disablement, incapacitation or death, as the case may be, is due to an injury- (i) Received by such officer while on duty, or (ii) Received by such officer while on a journey (a) from his place of residence to his place of work to report for duty, or (b) from his place of work to his place of residence after duty, or (iii) received by such officer, while not on duty in the performance of some act which is within the scope of his

**Purposes for which the moneys of the fund may be applied.**

(79, 83 of 1988)

(83, 83 of 1988)

ordinary duties, or (iv) received by such officer in consequence of any act performed in the execution of his duties, or (v) received by such officer as a result of any act of reprisal occasioned by, or arising out of, any action taken by him in the execution of his duties. (2) The Director-General may with the approval of the Minister by regulation provide for the principles and conditions subject to which such compensation will be granted and for all other matters necessary or expedient for the establishment and operation of such a Fund. (3) Any compensation granted in accordance with regulations made under the preceding provisions of this section in respect of disablement, incapacitation or death of a customs officer shall be in addition to any pension, gratuity, compensation, allowance, or other benefit granted in respect of such disablement, incapacitation or death under the Minutes on Pensions<sup>9</sup> or any other written law. 4. (1) All ships, boats, goods, and other things which shall have been or shall hereafter be seized as forfeited under this Ordinance, shall be deemed and taken to be condemned, and may be dealt with in the manner directed by law in respect to ships, boats, goods, and other things seized and condemned for breach of such Ordinance, unless the person from whom such ships, boats, goods and other things shall have been seized, or the owner of them, or some person authorized by him, shall, within one month from the date of seizure of the same, give notice in writing to the Director-General or other chief officer of customs at the nearest port that he intends to enter a claim to the ship, boat, goods, or other things seized as aforesaid, and shall further give cash security to prosecute such claim before the court having jurisdiction to entertain the same and otherwise to satisfy the judgment of the court and to pay costs in such sum as the Director-General or proper officer of customs at the port where or nearest to which the seizure was made shall consider sufficient. If proceedings for the recovery of the ship, boat, goods or other things so claimed be not instituted in the proper court within thirty days from the date of notice and security as aforesaid, the ship, boat, goods, or other things seized shall be deemed to be forfeited, and shall be dealt with accordingly by the Director-General or other proper officer of customs. (2) If after the institution of proceedings in the proper court, the claimant shall give cash security to restore the things seized or their value in such sum as the Director-General or proper officer of customs at the port where or nearest to which the seizure made shall consider sufficient., the ship, boat, goods or other things seized may, if required, be delivered up to the claimant at the discretion of the Director-General or Director.

(83, 83 of 1988)

154. (1) All ships, boats, goods, and other things which shall have been or shall hereafter be seized as forfeited under this Ordinance, shall be deemed and taken to be condemned, and may be dealt with in the manner directed by law in respect to ships, boats, goods, and other things seized and condemned for breach of such Ordinance, unless the person from whom such ships, boats, goods and other things shall have been seized, or the owner of them, or some person authorized by him, shall, within one month from the date of seizure of the same, give notice in writing to the Director-General or other chief officer of customs at the nearest port that he intends to enter a claim to the ship, boat, goods, or other things seized as aforesaid, and shall further give cash security to prosecute such claim before the court

**Seized goods, if unclaimed for a month, to be condemned and dealt with according.**

(29, Law 35 of 1988)

(83, 83 of 1988)

under this sections shall have the effect of an acquittal.

- (2) In this section and in any regulation made there-under, "customs premises" means the customs premises as defined from time to time by the Director-General by Notification in the Gazette.

**102.** If the owner, consignee, or person having charge of any tar, pitch, spirituous liquor, turpentine, oil, aqua fortis, lucifer matches, or any other article of a combustible or dangerous nature whatsoever, shall suffer the same to remain in the customs premises beyond the space of five hours after he shall have been required by any officer of customs to remove the same therefrom, then and in every such case every person so offending shall for every such offence be liable to a fine not exceeding fifty rupees and not less than ten rupees for every hour that any of the said articles or goods shall be or remain in the place aforesaid after the expiration of the said five hours. **Goods of dangerous quality.**

**103.** (1) whereas it is desirable to facilitate the despatch of ships, it shall be lawful for the Minister to make special regulations from time to time relating to the entry inwards and outwards of such ships. and the landing, shipping, and transshipping of goods by them, and such regulations when duly published, shall have the same effect in law as if they formed part of this Ordinance. **Special regulations for ships.**

- (2) The regulations made under the foregoing subsection may, amongst other matters-

- (a) Prescribe the fees and charges payable by persons requiring the services of any officer of customs outside such hours as the Director-General with the sanction of the Minister may from time to time prescribe, or on any day when the custom house is closed for business; **(83, 83 of 1988)**
- (b) Provide for the collection or summary recovery of such fees and charges and the disposal thereof upon collection or recovery; and
- (c) Require the furnishing of security in money for the payment of any duties, dues, fees or charges payable in respect. of goods imported or exported before the presentation of the bills of entry for such goods.

**103A.** (1) The Director-General may, with the approval of the Minister, by order made from time to time, for such periods and subjects to such terms and conditions as may be prescribed, establish Container freight stations, and Inland clearance depots for the purposes of this Ordinance. **(83, 83 of 1988) Container freight stations or inland clearing depots for customs clearance of cargo. (53, 83 of 1988)**

(2) The Director-General may prescribe having regard to the nature and value of the goods to be stored therein the amount of security to be furnished by **(83, 83 of 1988)**

the owner of a Container freight station or Inland clearance depot establish under this section.

(83, 83 of 1988)

- (3) The Director-General may, with similar approval and subject to the terms and conditions referred to in subsection (1), at any time for reasonable cause revoke any order made under subsection (1) or vary the terms and conditions of any such order.

**103B.** (1) The Minister may make regulations relating to

**Regulation of the movement of containers, containerized cargo, cargo intended for containerisation and security to be furnished.**

- (a) Documentation, storage, movement, examination, sealing, security and all other matters pertaining to containers, containerized cargo and cargo intended for containerization;

(53, 83 of 1988)

- (b) The amount of security to be furnished by persons engaged in the transport of containers, containerized cargo, and cargo intended for containerization.

- (2) If any person contravenes or fails to comply with any regulations made under subsection (1) or any requirement imposed by or under such regulations, that person and the person for the time being in charge of the goods shall in each case forfeit either treble the value of the goods or be liable to a penalty not exceeding twenty-five thousand rupees at the election of the Director-General.

**Penalties for violation of condition**  
(83, 83 of 1988)

**All other provisions of the customs to apply.**

- (3) All other provisions of this Ordinance and the rules and regulations made thereunder in regard to the landing and clearance inwards or shipment and clearance outwards of cargo, shall, *mutatis mutandis* apply to containers and containerized cargo intended for containerization.

**104 (1)** No goods imported or to be exported from any container freight station, bonded warehouse or customs premises after the goods have been sealed by customs, which are liable to duties and other charges under this Ordinance and on which such duties and other charges have not been paid to the customs, shall be transported overland from one point to another, other than by a transporter registered with the Director-General and who has furnished security by bond for the payment of such duties and other charges.

**Transport of goods overland under bond.**  
(54, 83 of 1988)  
(83, 83 of 1988)

- (2) Any person who transports goods in contravention of the provisions of this section shall be guilty of an offence and be liable to a penalty not exceeding one hundred thousand rupees.







I කොටස : I ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2007/10 26 3 A

7. ඉහත සඳහන් පරිදි බැඳුම්කරයක් දී ඇති කිනම් හෝ නොකාචක නොනො ප්‍රධානියාට, එවැනි නොකාචක නියෝජිතයා විසින් කරනු ලබන ඇතුළත් මත, ඉන්ධන සැපයීමට, බන්ධන කිරීමට, බඩු ගොඩබැසීමට, බඩු නොකාගත කිරීමට හෝ නොකාචකින් නොකාචකට හාණ්ඩු භාරදීමට එම නැව් පැමිණි විගස එයට ඇතුළුවීමට හෝ වාර්තා කිරීමට පෙර රේගු අධ්‍යක්ෂ ජනරාල් විසින් අවසර දෙනු ලැබිය හැක.

8. (I) නැවේ නියෝජිතයා, නැව් පැමිණීමෙන් පැය 24ක් ඇතුළත එයට ඇතුළු වී නොකාචක පැමිණීමේ වාර්තාව, බඩු ලේඛනය හා නිත්‍යානුකූලව අවශ්‍ය වන වෙනත් සියලු ලිපිලේඛන භාරදිය යුතු අතර, නැව් පිටත්වීමෙන් දින 7 ක් ඇතුළත එකී නැව් මගින් පිටරට යවන බඩු ලේඛනය නිවැරදිව, රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් නියම කරනු ලැබිය හැකි යම් ආකෘතියක් මගින් හා ආකාරයෙන් භාරදිය යුතුය.

(II) කෙසේ වුවද, යම් ගුවන් යානාවක නියෝජිතයා විසින් ගුවන් යානය පැමිණීමෙන් මිනිත්තු 30 ක් ඇතුළත ගුවන් යානයට ඇතුළු වී ගුවන් යානාව පැමිණීමේ වාර්තාව සහ බඩු ලේඛනය මෙන්ම නිත්‍යානුකූලව අවශ්‍ය වන අනිකුත් සියලු ලියවිලි ද භාරදිය යුතු වන්නේය. එකී ගුවන් යානය පිටත්වීමට පෙර එකී ගුවන් යානය මගින් පිටරට යවන බඩු ලේඛනය නිවැරදිව, රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් නියම කරනු ලැබිය හැකි යම් ආකෘතියක් මගින් හා ආකාරයෙන් භාරදිය යුතු වන්නේය.

9. නොකාචක විසින් සැපයිය යුතු වාර්තාවල සියලුම සංශෝධනයන් සහ ඔහු විසින් ඉදිරිපත් කළ යුතු සියලුම අයදුම්පත්, මෙම ආර්යයන් සඳහා ඔහුගේ නියෝජිතයා ලෙස සලකනු ලබන යටෝක්ත නොකාචක නියෝජිතයා විසින් කරනු ඇත.

10. නොකාචක විසින් හෝ නැවක නියෝජිතයකුගේ ඉල්ලීම මත රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් යම් නැවකට ඉන්ධන ලබාදීම හෝ ඉන්ධන පැවරීම හෝ එකී නැවට භාණ්ඩ පැවරීම හෝ නැවටත් භාණ්ඩ ගොඩබැසීම හෝ වෙනත් නැවකින් එම නැවට භාණ්ඩ මාරු කිරීම හෝ එම නැවකින් වෙනත් නැවකට භාණ්ඩ මාරු කිරීම සම්බන්ධයෙන් යොනපුරාදා, ඉරිදා හා ප්‍රසිද්ධ නිවාඩු දිනවල හෝ වෙනත් දිනවල පස්වරු 4.15 පසු සහ දින දෙකේ පස්වරු 7.30 ට පෙර කටයුතු කිරීම සඳහා අවසර දෙනු ලැබිය හැකිය. එකී අවසරය ලබාදීමට ප්‍රථම එකී කාර්යය සම්බන්ධයෙන් අයදුම් හැකි ගාස්තු වනයෙන් ගෙවීමට ප්‍රමාණවත් මුදලක්, රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් ගෙවීමට නියම කරනු ලබන අවස්ථාවක නියෝජිතයා හා නොකාචක විසින් රේගු අධ්‍යක්ෂ ජනරාල්වරයා වෙත තැන්පත් කළ යුතු වන්නේය.

11. (i) කැන්පතුට හා නැවකට බඩු පැවරීමේ අයදුම් පත්‍ර නැවකින් නැවකට භාණ්ඩ මාරුකිරීම භාරව සිටින රේගු නිලධාරියාට භාරදෙන කුරු කිසිම භාණ්ඩයක් නැවක නැවට පැවරීම නොකළ යුතුය. එසේ වුවද 6 වන රේගුලාභියෙන් නියම කර ඇති පරිදි බැඳුම්කරය සහ කැන්පතුට නැවක නියෝජිතයකු විසින් ලබා දී ඇත්නම්, කැන්පතු සහ නැවට බඩු පැවරීම සඳහා දී අයදුම් පත්‍ර භාරදීමට පෙර නැවකින් නැවකට භාණ්ඩ මාරු කිරීම සඳහා විශේෂ ඉල්ලීමක් මත එම නියෝජිතයාට අවසර ලබා දෙනු ලැබිය හැකිය.

(ii) මෙම රේගුලාභිය යටතේ සෑම විශේෂ ඉල්ලීමක්ම රේගු අධ්‍යක්ෂ ජනරාල් වෙත ඉදිරිපත් කළ යුතු අතර, ආනයන හා අපනයන නොකාචක නම්, නොග ගණන, අයදුම් කළ දිනය හා අදාළ කැන්පතුවේ දිනය දැක්වෙන ලේඛනයකට ඉදිරිපත් කළ යුතු අතර, නැවට බඩු පැවරීමේ අයදුම් පත්‍ර නැවට බඩු පවරන දිනයේ සිට දින 3 ක් ඇතුළත ඉදිරිපත් කළ යුතුය. එසේ නිරිතට අපොහොසත් වුවහොත් දැනුම් දීමකින් තොරව එකී අනුග්‍රහය ඉවත් කර ගනු ලැබිය හැකිය. නැවකින් නැවකට බඩු මාරුකිරීම භාරව සිටින රේගු නිලධාරියා විසින් ලේඛනයේ ඇතුළත් සටහන්වල නිවැරදි බව සහතික කළ යුතුය.

12. රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් ඉල්ලුම් කිරීම, මත 6 වන රේගුලාභියේ නියම කර ඇති බැඳුම්කරය සහ කැන්පතුව සපයා ඇති බව නියෝජිතයකු විසින් අයදුම්පත පත්සන් කර ඇත්නම් ද, එක් එක් භාණ්ඩ කොටසට අදාළව ගෙවිය යුතු ගාස්තු අයදුම් පත්‍රයේ දක්වා ඇත්නම් ද, නියමිත සියලුම ගාස්තු ගෙවීමට පෙර එකී නැව් භාණ්ඩ පැවරීම සඳහා අවසර ලබා දෙනු ලැබිය හැකිය.

13. නැවකින් කෙලින්ම භාණ්ඩ මාරුකිරීම සඳහා ඉදිරිපත් කෙරෙන සෑම අයදුම් පත්‍රයක්ම පිටපත් දෙකකින් යුතුව ඉදිරිපත් කළ යුතුව ඇත. රේගු අධ්‍යක්ෂ ජනරාල් විසින් ඒ සඳහා අනුමැතිය ලබා දුන් විට භාණ්ඩ මාරුකිරීම භාරව සිටින රේගු නිලධාරියා වෙත සටහන් කර ඇති සඳහා සලමුව ඉදිරිපත් කළ යුතු අතර, අනතුරුව ගාස්තු නිලධාරියා වෙත ඉදිරිපත් කළ යුතුය. ගාස්තු නිලධාරියා විසින් එක එක් භාණ්ඩ කොටස සඳහා නිලධාරියකු පත් කරනු ලැබිය යුතුය.

14. ඉහත සඳහන් රේගුලාභියල කිනම් හෝ විධිවිධානයක සෑම උල්ලඝනය කිරීමක්ම රු 10,000 (රුපියල් දස දහසක්) හෝ ඉක්මවන ප්‍රමාණයකට නියම කිරීමෙන් දඬුවම් කළ යුතු ය.

15. 1988 ජූනි 10 වැනි දිනැති අංක 509/20 දරන රජයේ ගැසට් පත්‍රය, සහ 1988 ජූලි මස 26 වැනි දිනැති අංක 516/5 දරන රජයේ ගැසට් පත්‍රය සහ 2006 මාර්තු 10 වැනි දින අංක 1435/21 දරන ගැසට් පත්‍රය මගින් පළ කරන ලද රේගුලාභි මෙහිත් අලංකාර කරනු ලැබේ.

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රේගුලාසි

සාමාන්‍ය රාජකාරී වේලාවෙන් බැහැරව සහ ප්‍රසිද්ධ නිවාඩු දිනවල රේගු රේඛාවන්ගේ නිලධාරීන්ගේ සේවය සඳහා ගෙවිය යුතු කාලය සහ අය කිරීම

1. නියම කර ඇති සාමාන්‍ය රාජකාරී වේලාවෙන් බැහැරව සහ රාජකාරී කටයුතු සඳහා රේගුව වසා ඇති කිහිපම දිනයක හෝ රේගුවේ නිලධාරියෙකුගේ සේවය අවශ්‍ය වූ විටක, එම සේවයන් අවශ්‍ය කරන තැනැත්තන් විසින්, මෙයට පසුව සඳහන් වන රේගුලාසිවල විධිවිධානවලට යටත්ව, මෙයට යාකොට ඇති "අ", "ආ", "ඇ", "ඈ", "ඉ", "ඊ", "උ", හෝ "ඌ" උපලේඛනවල සඳහන් සේවාවන්ට අදාළ නිශ්චිත අනුප්‍රමාණයන්ට අනුකූලව නිරණය කරන ලද ආස්තු සහ අය කිරීම්, සඳහා සේවාවන් කොපමි දී හෝ වෙනත් වරායක දී හෝ ගුවන් තොටුපලක දී ඉටුකරන්නේ නම් එම සේවාවන් ඉටු කෙරෙන ස්ථානය අනුව ගෙවිය යුතු ය.

2. රේගුවේ නිලධාරියෙකුගේ සේවය, එම නිලධාරියාට නියම කර ඇති සාමාන්‍ය රාජකාරී වේලාවෙන් බැහැරව හෝ රේගුව වසා රාජකාරී කටයුතු සඳහා වසා ඇති දිනයක හෝ අවශ්‍ය යැයි ඉල්ලුම් කරන සෑම තැනැත්තෙක්ම තම අයදුම්පතෙහි සඳහන් නිලධාරියාගේ පැමිණීම අපේක්ෂා කරන වේලාව, ඉදිකළ යුතු කාරණය, ගොඩබිමේ ද, නැතහොත් කාර්යාලයක ද නැතහොත් එම ස්ථාන දෙකෙහිම ද, සඳහා සේවාවන් සඳහා සේවාවන් කිරීමට බලාපොරොත්තුවන වේලාව, උපයෝගී කරගැනීමට බලාපොරොත්තුවන වන ගුණ අතර ගොඩබිමේ ස්ථාන සහ වෙනත් අවශ්‍ය සහසහකම් පිළිබඳව නිශ්චිතව සඳහන් කළ යුතුය.

3. (i) "අ" උපලේඛනය හෝ "ආ" උපලේඛනය හෝ "ඇ" උපලේඛනය හෝ "ඈ" උපලේඛනය හෝ "ඉ" උපලේඛනය හෝ "ඊ" උපලේඛනය හෝ "උ" උපලේඛනය හෝ "ඌ" උපලේඛනය යටතේ ගෙවිය යුතු කාලය හෝ අය කිරීම් ගණන් ගනු ලබන්නේ :-

- (අ) රේගු නිලධාරියාගේ පැමිණීම අවශ්‍ය කරනු ලබන වේලාව යැයි රේගුලාසි 2 යටතේ වූ අයදුම්පතෙහි නිශ්චිතව සඳහන් කරන ලද වේලාවේ සිට ; හෝ
- (ආ) රේගු නිලධාරියාගේ පැමිණීම ප්‍රමාද වීම හේතුවෙන් හෝ වෙනත් වේලාවට පසුව වැඩ කටයුතු ආරම්භ කළේ නම් එසේ ආරම්භ කරන ලද වේලාවේ සිට ; හෝ

(ii) ආස්තු සහ අය කිරීම් ගෙවිය යුතු වන කාලසීමාව ගණන් බලාගැනීමට පැයකට වඩා අඩු ඕනෑම කාලයක් පැයක් වශයෙන් සැලකිය යුතුය.

4. රේගු නිලධාරියෙකුගේ ප්‍රතිපාදන යටතේ නිශ්චිතව සඳහන් වූ කටයුතු ආරම්භ කිරීමෙන් පසුව, එහෙත් වැඩ කටයුතු අවසන් කිරීමට අපේක්ෂා කළ වේලාව යැයි එම රේගුලාසි යටතේ නිශ්චිතව සඳහන් වේලාවට පෙර සඳහන් වූ කටයුතු නවත්වන ලෙස සම් රේගු නිලධාරියෙකුගේ සේවය සඳහා අයදුම් කොට ඇති තැනැත්තෙක් ඉල්ලා සිටින්නේ නම්, සඳහන් වූ කටයුතු සිදු කළේ යාත්‍රායාත්‍රයක් දී හෝ රේගු අයත් ගුවන් තොටුපලක හෝ වූ විට එම වැඩ කටයුතු අවසන් කරනු ලැබුවේ සටකි ඉල්ලීම ලද වේලාවේ දී සිට බව ද, ගොඩබිමේ දී, නම් ඉල්ලීම ලැබී එක් පැයකට පසුව ලෙස ද සලකනු ඇත.

5. (i) ඕනෑම සෙනසුරාදාට, ඉරිදාට හෝ රජයේ නිවාඩු දිනයක හෝ වෙනත් දිනයක පස්වරු 4.15ට හෝ ඉන්පසුව රේගු ගුවන්තොටුපල හැර ඕනෑම ස්ථානයක දී රේගු නිලධාරී සේවා ලබා ගැනීම සඳහා අයදුම් කරනු ලබන අවස්ථාවක දී පැය 4 ක කාල සීමාවක් සඳහා අවස්ථාවට පිටතට පරිදි මෙහි "අ" උපලේඛනයේ "ආ" උපලේඛනයේ "ඇ" උපලේඛනයේ, හෝ "ඈ" උපලේඛනයේ හෝ "ඉ" උපලේඛනයේ 2, 3, 4, 5, 6, 7, 8, 9, 12 සහ 13 ඡේදවල නිශ්චිතව දැක්වෙන ප්‍රමාණයන් අනුව ගෙවිය යුතු මුදලට සමාන ආස්තුයක් ;

- (අ) එම කටයුත්ත සිදු කරනු ලබන කාලසීමාව පැය 4කට අඩු නම් ; හෝ
- (ආ) රේගු නිලධාරියාගේ නොපැමිණීම හැර වෙනත් කාරණය හේතුවක් නිසා එම කටයුත්ත ආරම්භ නොකරනු ලබන්නේ නම්, ගෙවිය යුතු වන්නේය ;

එසේ වුවද "අ" උපලේඛනයේ 10 වන ඡේදය හෝ 8 වන ඡේදය හෝ යටතේ නිශ්චිතව දැක්වෙන සේවාවන්ට අදාළ යම් අයදුම් කිරීමක් සම්බන්ධයෙන් මෙම රේගුලාසියේ සඳහන් කිරීමක් අදාළ නොවනු ඇත.

(ii) ඕනෑම සෙනසුරාදාට, ඉරිදාට හෝ රජයේ නිවාඩු දිනයක හෝ වෙනත් දිනයක පස්වරු 4.15ට හෝ ඉන්පසුව ඕනෑම රේගු ගුවන්තොටුපලක රේගු නිලධාරියෙකුගේ සේවාවන් ලබා ගැනීම සඳහා අයදුම් කරනු ලබන අවස්ථාවක දී රේගු නිලධාරියා නොපැමිණීම හැර වෙනත් හේතුවක් වන එම කටයුත්ත ආරම්භ නොකරනු ලබන්නේ නම් "ඇ" උපලේඛනය යටතේ ගෙවිය යුතු ආස්තුයට සමාන ආස්තුයක් ;

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ගෙවිය යුතුය.

6. සාමාන්‍ය රාජකාරි චේලාවෙන් බැහැරව යම් රේගු නිලධාරියෙකුගේ සේවය අවශ්‍ය කරන හැඟුණකින්, ගෙවිය යුතු සියලුම ගාස්තු ගෙවනු ලබන බවට ඇප සහතිකයක් ඉදිරිපත් කළ යුතු අතර, රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් අවශ්‍ය යැයි සලකන්නේ නම් මෙම රෙගුලාසි යටතේ ගෙවිය යුතු යැයි ගණන් බලන ලද ගාස්තු ආවරණය කිරීමට ප්‍රමාණවත් මුදලට සමාන තැන්පතුවක් ඔහු වෙත තැබිය යුතු ය.

7. සාමාන්‍ය රාජකාරි චේලාවෙන් බැහැරව රේගු නිලධාරීන්ගේ සේවය සඳහා වූ සියලුම අයදුම්පත් ප්‍රසිද්ධ නිවාඩු දිනයක් නොවන සතියේ දිනවල ප. ව. 3,000 පෙරන්, පෙනසුරාදා, ඉදිදා සහ ප්‍රසිද්ධ නිවාඩු දිනවල පෙ. ව. 7,300 පෙරන් ඉදිරිපත් කළ යුතුය.

8. මුදල් අමාත්‍යාංශයේ ලේකම්වරයාගේ අනුමැතියට යටත්ව ආර්ථික සංවර්ධනයට ඉඩහල් වන වාණිජ පහසුකම් සැපයීම සඳහා අභිනාල ගාස්තු අය කිරීම ප්‍රමාද කිරීමට, අත්හිටුවීමට හෝ අත්හැරීමට රේගු අධ්‍යක්ෂ ජනරාල්වරයාට හැකිය.

9. රේගු අධ්‍යක්ෂ ජනරාල්වරයාට සිය අභිමතය මත සාමාන්‍ය රාජකාරි චේලාවෙන් බැහැරව රේගුවේ නිලධාරීන්ගේ සේවය සඳහා වූ කිනම් හෝ අයදුම්පතක් ප්‍රතික්ෂේප කළ හැක.

10. 1988 ජූලි 10 වැනි දින අංක 509/20 දරන රජයේ ගැසට් පත්‍රයේ, 1988 ජූලි 26 වැනි දින අංක 515/5 දරන ගැසට් පත්‍රයේ සහ 2006 මාර්තු 10 දින අංක 1435/21 දරන ගැසට් පත්‍රයේ ප්‍රසිද්ධ කරන ලද රෙගුලාසි මෙයින් අවලංගු වේ.

“අ” උපලේඛනය

නොලම් වර්ගය

1. නොලම් වර්ගයේ සේවාවන් සඳහා පහත පැහැති ගාස්තු ප්‍රමාණයන් ගෙවිය යුතුය.

	රු. ස.
(අ) මෙම ඡේදයේ “උ”, “ඵ” හෝ “ච” යටතේ නිශ්චිතව දැක්වෙන බහාලු හැර අනෙක් බහාලු සඳහා (ගොඩබෑම හෝ පැවැත්ම) ටී. ඊ. යු. (TEU)	ඒකකයකට රු. 5000 බැගින්
(ආ) බඩු නොග (ගොඩබෑම හෝ පැවැත්ම)	වෙනත් එකකට රු. 500 බැගින්
(ඇ) වියළි නොග (ගොඩබෑම හෝ පැවැත්ම)	වෙනත් එකකට රු. 450 බැගින්
(ඈ) දුම් නොග (ගොඩබෑම හෝ පැවැත්ම)	වෙනත් එකකට රු. 300 බැගින්
(ඉ) අභිමතෙන් පැමිණෙන නොකා	යාත්‍රාවකට රු. 1,500 බැගින්
(ඊ) එන් නොකා එක් යාත්‍රාවකට	යාත්‍රාවකට රු. 5,000 බැගින්
(උ) වාහන ප්‍රවාහන යාත්‍රා (ගොඩබෑම හෝ පැවැත්ම)	එක් වාහනයකට රු. 50,000 බැගින්
(ඌ) නැවකින් නැවකට මාරු කරන බහාලු (තාක්සි සහිතව හෝ රහිතව) (ගොඩ බෑම) TEU	ඒකකයකට රු. 10,000 බැගින්
(ඍ) නැවකින් නැවකට මාරු නොවන බහාලු (තාක්සි සහිතව හෝ රහිතව) (පැවැත්ම) TEU	ඒකකයකට රු. 10,000 බැගින්
(ඎ) නිස් බහාලු ගොඩබෑම හෝ පැවැත්ම (නැවකින් නැවකට මාරු කිරීම හැර) TEU	ඒකකයකට රු. 10,000 බැගින්

කෙසේ වෙතත් බෝධාපක නැගුරුමිලන ස්ථානයේ (SPBM) කෙරෙන කටයුතු සඳහා 1 ‘අ’ ඡේදයේ සඳහන් දුම් නොග බෑම හෝ පැවැත්ම සඳහා එක් නැවකට අයකරන මුදල රු. 50,000.00 ක් (රුපියල් පනස් දහසක්) නොඉකමවිය යුතුය.

2. ගල් අහුරු බෑම හෝ ගොඩබෑම හෝ ගල් අහුරු පමණක් බත්කර කිරීම හෝ කෙල පමණක් බත්කර කිරීම, අධික්ෂණය කිරීම සඳහා එක් පැයකට රු. 3000 ක් (රුපියල් තිහක) ගාස්තුවක් මෙම උපලේඛනයේ 1 වන ඡේදයේ දක්වන ලද අනෙක් කටයුතු සමඟම ගල් අහුරු බෑම හෝ ගොඩබෑම ද කෙරියෙන යන අවස්ථාවලදී මෙම ඡේදයේ පළමුවන ඡේදයක් යන ඡේද දෙක ම යටතේ ගාස්තු ගෙවිය යුතු ය.

3. පෙරලා එවන ලද නාවිකයින්ගේ පරිහරණය සඳහා වූ බඩු හෝ චීස් බඩු භාජන සමඟින් ගොඩබෑම හා ගෙනයෑම අධික්ෂණය සඳහා හෝ නාවිකයින්ගේ පරිහරණය සඳහා වූ බඩු පමණක් නැවගත කිරීම සඳහා හෝ යාත්‍රාවන් අයුත්වැඩියා කිරීම සඳහා ගාභිතා කරනු ලබන දුඛ

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6.A | කොටස : I පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැටුම් පත්‍රය - 2007/10/26

නැව්ගත කිරීම හා ගොඩබෑම සඳහා I වන පේදයේ සඳහන් කෙරීම්ක මගින් එම කාර්යය ආවරණය නොවන විට සහ ගුදමක් පාවිච්චි කරනු නොලබන විට පැයකට රු. 45,000ක (රුපියල් හතළිස් පහක ) ආස්තුවක් ගෙවිය යුතුය.

4 ගුදමක හෝ ගොඩබෑම් ස්ථානයක බදු මිටි පරීක්ෂණය අවිච්ඡිද්‍යාතව, නැවත අවිච්ඡිද්‍යාතව, නැවත අධීක්ෂණය හෝ නැවත අධීක්ෂණය සඳහා කඩිනම හෝ එහා සමාන කාර්යයන් සඳහා එම කාර්යයන් I වන පේදය යටතේ වූ කෙටිමක් මගින් ආවරණය කරනු නොලබන විට පැයකට රු. 300,00 ක (රුපියල් තුන්සියයක) ආස්තුවක් ගෙවිය යුතුය.

5. (I) රේඛා භූමියෙන් නැව් බදු ඉවතට ගෙන යෑම අධීක්ෂණය සඳහා බදු ඉවත ගෙනයනු ලබන එක් එක් පුද්ගලයා විසින් පහත සඳහන් ප්‍රමාණ අනුව ආස්තු ගෙවිය යුතු ය :

	රු. ක
(අ) කෙළින්ම බන්තල්ලින් ලබා ගන්නා ගිණකල අනුමැතිය හෝ වටපිටි, බැංකුවෙන් හෝ වටපිටි හෝ ධුමාසකතයට ගෙන යන පැමිණි, තිස් හෝ පහතරු සඳහා	පැයකට රු. 75.00 බැගින්
(ආ) ගලපිටි, බැංකුවෙන් හෝ වටපිටි හැර වෙනත් එක් එක් සහකු සඳහා	පැයකට රු. 25.00 බැගින්
(ඇ) එක එක් මෝටර් වාහනය සඳහා	වාහනයකට රු. 240.00 බැගින්
(ඈ) අතුරු සඳහා	පැයකට රු. 30.00 බැගින්
(ඉ) නැව්බදු ලැබීමකුගෙන් වෙනත් සියලුම ආනයනය කරන ලද නැව් බදු සඳහා	පැයකට රු. 150.00 බැගින්
(ඊ) භාර නොගැනීම නිසා ඉවත් කරනු ලබන සියලු නැව් බදු සඳහා	පැයකට රු. 240.00 බැගින්
(උ) ප්‍රතිදාන අයදුම්කරු යටතේ මැණික් හා ස්ඵර්ණාභරණ නැවත අලනයනය කිරීම සඳහා	පැයකට රු. 75.00 බැගින්
(ඌ) තිස් වනලු විවෘතව ගෙන යාම සඳහා	පැයකට රු. 150.00 බැගින්

එසේ වුවද, (ආ) සහ (ඉ) වගන්තිවල ආස්තු සම්බන්ධයෙන් රේඛා නිලධාරියෙකුගේ සේවා ලබා ගැනීම සඳහා ඉල්ලීමක් කිරීමෙන් පසුව සහකු හෝ වෙනත් රාජ්‍යයක් මගින් ගෙනයනු නොලැබේ නම්, සහකු සම්බන්ධව නම් රු. 50,000 ක (රුපියල් පහසක) අවම ආස්තුවක් ද, වෙනත් රජයක් සම්බන්ධව නම් රු. 240,000 ක (රුපියල් දෙසිය හතළිහක) අවම ආස්තුවක් ද ගෙවිය යුතුය.

(II) පිළිබඳව උප පේදයේ (අ), (ආ), (ඈ), (ඊ), (උ), සහ (ඌ), යන වගන්තිවල සඳහන් එක් එක් අවස්ථාවක, එක් එක් නැව්කරු සහ එක් එක් ගුදමක, බදු අවිච්ඡිද්‍යාතව හෝ අදාළ ප්‍රදේශය සම්බන්ධයෙන් වෙන් වෙන්ව ගෙවිය යුතුය.

6 අලබ්ද දොරටුව පාවිච්චි නොකොට සොරොටුව පමණක් පාවිච්චි කිරීම අධීක්ෂණය කිරීම සඳහා එම කාර්යය I වන පේදයේ කෙටිමකින් ආවරණය නොවන විට පැයකට රු. 25,000 ක (රුපියල් විසිපහක) ආස්තුවක් ගෙවිය යුතුය.

7 සොරොටුව පාවිච්චි නොකොට අලබ්ද දොරටුව පමණක් පාවිච්චි කරනු ලබන විට අලු සුළුමිටි කිරීම අධීක්ෂණය කිරීම සඳහා එම කාර්යය I වන පේදයේ කෙටිමකින් ආවරණය නොවන විට පැයකට රු. 4000 (රුපියල් හතළිහක) ආස්තුවක් ගෙවිය යුතුය.

8 නිශ්චිත නැව්කරු හැරුණු විට අනෙක් අධීක්ෂණය කිරීම සඳහා එම කාර්යය I වන පේදයේ කෙටිමකින් ආවරණය නොවන විට මිනැමි එක් නැව්කරු එක මිනැමි වනකල් ප්‍රමාණයක් සම්බන්ධයෙන් පැයකට රු. 3000 ක (රුපියල් තිහක) ආස්තුවක් ගෙවිය යුතුය.

9 I වන පේදය යටතේ කෙටිමකින් ආවරණය නොවන මෙහෙයුමක් දී නොලැබී සිටි කිසිදු භාණ්ඩයක් රැගෙන නොගෙන නැවත නිකුත්වරයක් ලබාදීම සඳහා රු. 1,500,000 ක (රුපියල් එක් දහස් පනසියයක) ආස්තුවක් ගෙවිය යුතුය.

10 ආනයනකරුවන්ගේ ගබඩාවලට මත්පැන් පිළිබඳ පරීක්ෂණ කර බැලීම සඳහා හෝ බන්ධන ගුදමවලට හෝ මධුන්ගේ නිසි විගණක ස්ථානයක හැර අනෙකුත් ස්ථානවලට ලොකරවරුවන්ගේ පැමිණීම සඳහා සක්‍රීය දිනවල (නිවාස දින හැර) ප.ව. 4.15 ට පසු පැමිණීම වෙනුවෙන් රු. 900,000 ක (රුපියල් නවසියයක) ආස්තුවක් ද සහකුරුවාද, ඉරිදා සහ රජයේ නිවාස දිනවල මිනැමි වේලාවක පැමිණීම සඳහා රු. 1,050,000 ක (රුපියල් එක්දහස් පනහක) ආස්තුවක් ද ගෙවිය යුතුය.

11 රේඛා පරික්‍ෂණයේ බදුගොත ඉවත් කිරීම අධීක්ෂණය කිරීම පිණිස හෝ නැව් බදු නොගත අධීක්ෂණය කිරීම පිණිස සහයෝගීතාවල ප.ව. 4.15 ට පසුව රේඛා පරීක්ෂණයේ පැමිණීම වෙනුවෙන් රු. 750,000 ක (රුපියල් හතසිය පනහක) ආස්තුවක් සහ එ සඳහා සහකුරුවාද, ඉරිදා සහ රජයේ නිවාස දිනවල මිනැමි වේලාවක පැමිණීම වෙනුවෙන් රු. 900,000 ක (රුපියල් නව සියයක) ආස්තුවක් ගෙවිය යුතුය.

12 ආනයන සටහන්කර හෝ නාවකාලික ආනයන සටහන්කර මිලදුනුදුම් කිරීම සඳහා පැයකට රු. 150,000 ක (රුපියල් එකසිය පනහක) ආස්තුවක් ගෙවිය යුතුය.

13 අලනයන සටහන්කර හෝ නාවකාලික අලනයන සටහන්කර මිලදුනුදුම් කිරීම සඳහා පැයකට රු. 150,000 ක (රුපියල් එකසිය පනහක) ආස්තුවක් ගෙවිය යුතුය.

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"ශ්‍රී" උපදේශනය

කොළඹ විවිධ භාර වෙනත් වර්ගවල

1 කොළඹ විවිධ භාර වෙනත් කිසියම් විරායක රේගුවට පැමිණීම සඳහා පහත සඳහන් ගාස්තු ප්‍රමාණයන් ගෙවිය යුතුය.

	රු. ස.
(අ) ඔබ්බ ප්‍රදේශ (උග), (ච) හෝ (ඒ) යටතේ නිශ්චිතව දැක්වෙන බහාලු භාර දෙකක් බහාලු සඳහා (ගොඩබදුම් හෝ පැවරීම්) පී. ඊ. යු. (TEU) ඒකකයකට	5000
(ආ) බඩු තොග ( ගොඩබදුම් හෝ පැවරීම් ) වෙන් ඒකකට	500
(ඇ) මිසලි තොග (ගොඩබදුම් හෝ පැවරීම්) වෙන් ඒකකට	450
(ඈ) උඩු තොග (ගොඩබදුම් හෝ පැවරීම්) වෙන් ඒකකට	300
(ඉ) අභ්‍යන්තර පැමිණෙන තොරතුරු යාත්‍රාවකට	150000
(ඊ) මගී පොතක එක් යාත්‍රාවකට	500000
(උ) වාහන ප්‍රවාහන යාත්‍රා ( ගොඩබදුම් හෝ පැවරීම් ) එක් වාහනයකට	5000
(ඌ) නැවකින් නැවකට මාරු කරන බහාලු (හාණ්ඩු සහිතව හෝ රහිතව) ( ගොඩ බදු ) පී. ඊ. යු. (TEU) ඒකකයකට	1000
(එ) නැවකින් නැවකට මාරු කෙරෙන බහාලු (හාණ්ඩු සහිතව හෝ රහිතව) ( පැවරීම් ) පී. ඊ. යු. (TEU) ඒකකයකට	1000
(ඒ) බස් බහාලු ගොඩබදුම් හෝ පැවරීම් (නැවකින් නැවකට මාරු කිරීම භාර) පී. ඊ. යු. (TEU) ඒකකයකට	10 00

2. නරඹ යාත්‍රා සඳහා හෝ විනෝදය පිණිස සකස් කළ යාත්‍රා විරායේ නවතා හැරීම සඳහා අවමය රු. 1200.00 කට (රුපියල් එක දහස් දෙසියයකට) හා උපරිමය රු. 2,400.00 කට (රුපියල් දෙදහස් හතරසියකට) සවිකව පැයකට රු. 100.00 ක් (රුපියල් මිලියනක්) ගෙවිය යුතුය.

3. "ශ්‍රී" උපදේශනය යටතේ අති රේගුවලට 1 සහ 2 රේදයන් හි නිශ්චිතව සඳහන් ගොවන කිසියම් සේවයක් සඳහා පහත සඳහන් ගාස්තු ප්‍රමාණයන් ගෙවිය යුතුය.

	රු. ස.
(අ) එක් එක් අධ්‍යක්ෂ වරයෙකු, නියෝජ්‍ය අධ්‍යක්ෂවරයකු හෝ සහකාර අධ්‍යක්ෂවරයෙකු සඳහා.	210.00
(ආ) එක් එක් රේගු අධිකාරිවරයෙකු සඳහා	120.00
(ඇ) එක් එක් සහකාර රේගු අධිකාරිවරයෙකු සඳහා	90.00
(ඈ) එක් එක් ප්‍රධාන රේගු පරීක්ෂකවරයෙකු සඳහා	55.00
(ඉ) එක් එක් රේගු පරීක්ෂකවරයෙකු සඳහා	50.00
(ඊ) එක් එක් වෑන් රථ රියදුරෙකු සඳහා	50.00
(උ) එක් එක් ලොන්ඩ් යාත්‍රා රියදුරෙකු සඳහා	55.00
(ඌ) එක් එක් බෝට්ටුකරුවකු සඳහා	40.00
(එ) එක් එක් කාර්යාල සේවකයෙකු (කාර්යාල කාර්ය සහායක වෙනුවෙන්)	40.00
(ඒ) එක් එක් මුරකරු සඳහා	40.00
(ඒ) එක් එක් කම්කරුවෙකු වෙනුවෙන්	35.00

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S.A. | කොටස : I | ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ පැවැටි පත්‍රය - 2007/026

අ. උපදෙස්

රෙගුලාසි

1. (අ) මෙහි ඡේදයේ 'ආ' උප ඡේදයේ සඳහන් සියලුම කොටස් හෝ ඒකාංග සේවයක් හෝ වෙනුවෙන් එක් එක් ගුවන් යානාවක් සඳහා පහත දැක්වෙන ගාස්තු අය කෙරේ.

එනම් -

- (i) ආසන 150 ට අඩු වූ ගුවන් යානාවක එක් පැමිණීමක් හෝ නික්ම යාමක් සඳහා රුපියල් 1,500,000 (රු. එකදහස් පන්සියය).
- (ii) ආසන 150 ක් හෝ ඊට වැඩි වූ ගුවන් යානාවක එක් පැමිණීමක් හෝ නික්ම යාමක් සඳහා රුපියල් 3,000,000 (රු. තුන්දහස්) කොටස්.
- (iii) ඉහත ගණයට ගණන් නොගැනෙන ගුවන් යානාවක (උදා: ගුවන් බඩු යානා, සුදු ගුවන් තැටි ආදිය) එක් පැමිණීමක් හෝ නික්ම යාමක් සඳහා රුපියල් 1,200,000 (රු. එකදහස් දෙසියය).
- (e) ඉහත 'අ' ඡේදයේ සඳහන් කොටස් වන්නේ:
  - (අ) ගුවන් බඩු ප්‍රේමණයේ සඳහන් දුර / සඳහන් කොටු බඩු කොණ පැවරීම හා ගොඩ බැම පිළිබඳව
    - (ආ) සඳු කුක්කුණ පිරවීම පිළිබඳව ; සහ
    - (ඇ) හාණිය සහ ලිහිසි පොල් ආව ගැනීම පිළිබඳවය.
  - (ii) විෂ්කාසන සහතික හඳුනා ගැනීම සහ නිකුත් කිරීම.
  - (iii) මගීවරුන් සහ මිනිස් භාණ්ඩවලින් වේග බදු අය කිරීම පිළිබඳව අධිකෘතිය කිරීම.

2. තැටි බඩු ප්‍රේමණයේ සඳහන් "හදිසි සේවාවේ භාණ්ඩ" සම්බන්ධයෙන් පහත සඳහන් වන සියලුම සේවා හෝ සේවාවන් සඳහා එක් කොටස් වෙනුවෙන් ප්‍රයෝජන රු. 50.00 (රු. පහහත) ක ගාස්තුවක් ගෙවිය යුතුය.

- (a) කාර්යාලික සටහන්කර ඇතුළු ආනයන වේග සටහන්කර පිරිසැකසුම් කිරීම.
- (ආ) ඉවත් කරගෙන යාමේ අයදුම්පත් පිරිසැකසුම් කිරීම.
- (ඇ) තැටි බඩු පරීක්ෂා කිරීම ; සහ
- (ඈ) තැටි බඩු මුදා හැරීම.

3. මගීවරුන් ගමන් බඩු සහ "හදිසි සේවාවේ භාණ්ඩ" හැර ආනයන තැටි බඩු ප්‍රේමණයේ අඩු ගුණිතයක් භාණ්ඩ සම්බන්ධයෙන් පහත සඳහන් සියලුම සේවාවන් හෝ එයින් ඕනෑම සේවාවක් සඳහා ප්‍රයෝජන රු. 150.00 (රු. පියලි එකසිය පහහත) ක ගාස්තුවක් ගෙවිය යුතුය.

- (a) කාර්යාලික සටහන්කර ද හැකුරු ආනයන වේග සටහන්කර පිරිසැකසුම් කිරීම.
- (ආ) ඉවත් කරගෙන යාමේ අයදුම්පත් පිරිසැකසුම් කිරීම.
- (ඇ) තැටි බඩු පරීක්ෂා කිරීම ; සහ
- (ඈ) තැටි බඩු මුදා හැරීම.

4. "හදිසි සේවාවේ භාණ්ඩ" සඳහා අපනයන වේග සටහන්කර හෝ අයදුම්පත් පිරිසැකසුම් කිරීම සඳහා ප්‍රයෝජන රු. 50.00 (රු. පහහත) ක ගාස්තුවක් ගෙවිය යුතුය.

5. "හදිසි සේවාවේ භාණ්ඩ" නොවන භාණ්ඩ අපනයනය කිරීම සඳහා වූ අපනයන වේග සටහන්කර හෝ අයදුම්පත් පිරිසැකසුම් කිරීම සඳහා ප්‍රයෝජන රු. 75.00 (රු. හත්හැ පහක) ක ගාස්තුවක් ගෙවිය යුතුය.

6. මෙහි වෙනුවෙන් සම්බන්ධයෙන් පහත සඳහන් භාණ්ඩ "හදිසි සේවාවේ භාණ්ඩ" වශයෙන් සැලකේ.



- (i) කාර්මික ඉන්ද්‍රියන්, රුධිර සහ රුධිර ස්ලාස්ම.
  - (ii) හදිසි වෙන්වීම් නියැදි.
  - (iii) තරඟවන පුද්ගල වෛද්‍ය පර්යේෂණ ද්‍රව්‍ය සහ වායු විද්‍යාත්මක කාරකයන්.
  - (iv) රාජකාරික භාණ්ඩ.
  - (v) විනිශ්චයන ද්‍රව්‍ය.
  - (vi) ගුවන් සමාගම් විසින් ආනයනය කෙරෙන සියලුම උපකරණ සහ ගුවන් යානා අමතර කොටස්.
  - (vii) මත්ස්‍යයන් සහ කට්ටයන් ඇතුළු සජීවී සතුන්.
  - (viii) රජයේ ප්‍රයෝජනය සඳහා ආනයනය කරනු ලැබූ ; දෙපාර්තමේන්තුව විසින් ඉවත් කර ගෙන යනු ලබන භාණ්ඩ, හදිසියේ අවශ්‍ය භාණ්ඩ වශයෙන් ජේෂ්ඨ මාණ්ඩලික විලධාරියෙකු විසින් ස්වකීය නම් සහ නනතුර සඳහන් කොට සහතික කරනු ලබන්නේ නම්.
  - (ix) පස්, මාළු, කිරි නිෂ්පාදන, බිත්තර, පළතුරු, මාගවින් එළවළු වැනි ඉක්මණින් හරක්විය හැකි භාණ්ඩ සහ මෘතන් ආහාර ද්‍රව්‍ය, සජීවී පැළෑටි සහ කැපුම් මල් සහ අඛණ්ඩව ගිනකරණවල නැතිම අවශ්‍ය කරන භාණ්ඩ.
  - (x) සුවිභජන, වාර සහරා, වෙන්වීම් සහ වෙනත් කසිනම් ලියකියවිලි.
  - (xi) ප්‍රවෘත්තිමය වටිනාකමක් සහිත චෝප් පටි, විධියේ චෝප්, පටල සහ වෙනත් පටිගත කිරීම්.
7. මෙහි 2, 3, 4 සහ 5 දරන ඡේදවල සඳහන් සියලුම සේවා හෝ ඕනෑම එක් එක් සේවාවක් සඳහා සේවා අවශ්‍ය කරන ඒ ඒ පුද්ගලයා විසින් එක් එක් ගුවන් යානය වෙනුවෙන් වෙන් වෙන්ව ගාස්තු ගෙවිය යුතුය.

**“අ” උපලේඛනය**

**සහාය නැව් බඩ සේවාවන්**

1. නැව් බඩ ලේඛනයේ සඳහන් “හදිසි ස්වභාවයේ ආනයන භාණ්ඩ” සම්බන්ධයෙන් පහත සඳහන් වන සියලුම සේවා හෝ එයින් එක් සේවාවක් සඳහා පැයකට රු. 50.00 (රුපියල් පනහක) ගාස්තුවක් ගෙවිය යුතුය.

- (අ) කාලිනාලික සටහන්කර ද ඇතුළුව සටහන්කර පිරිසැකසුම් කටයුතු කිරීම.
- (ආ) බඩු ඉවත ගෙන යාමේ අයදුම්පත් පිරිසැකසුම් කටයුතු කිරීම.
- (ඇ) භාණ්ඩ පරීක්ෂා කිරීම ; සහ
- (ඈ) භාණ්ඩ මුදා හැරීම.

2. මගීන්ගේ ගමන් බඩු සහ “හදිසි ස්වභාවයේ භාණ්ඩ” හැර ආනයන නැව් බඩු ලේඛනයේ අඩංගු අනෙකුත් භාණ්ඩ සම්බන්ධයෙන් පහත සඳහන් සියලුම සේවාවන් හෝ එයින් ඕනෑම සේවාවක් සඳහා පැයකට රු. 150.00 (එකසිය පනහක) ගාස්තුවක් ගෙවිය යුතුය.

- (අ) කාලිනාලික සටහන්කර ද ඇතුළුව සටහන්කර පිරිසැකසුම් කටයුතු කිරීම.
- (ආ) බඩු ඉවත ගෙන යාමේ අයදුම්පත් පිරිසැකසුම් කටයුතු කිරීම.
- (ඇ) භාණ්ඩ පරීක්ෂා කිරීම ; සහ
- (ඈ) භාණ්ඩ මුදා හැරීම.

3. “හදිසි ස්වභාවයේ භාණ්ඩ” අපනයනය කිරීම සඳහා වන සටහන්කර හෝ අයදුම්පත් පිරිසැකසුම් කටයුතු කිරීම සඳහා පැයකට රු. 50.00 ක (රුපියල් පනහක) ගාස්තුවක් ගෙවිය යුතුය.

4. “හදිසි ස්වභාවයේ භාණ්ඩ” හැර අනෙකුත් භාණ්ඩ අපනයනය කිරීම හා සම්බන්ධ සටහන්කර හෝ අයදුම්පත් පිරිසැකසුම් කටයුතු කිරීම සඳහා රු. 75.00 ක (රුපියල් හැත්තෑපහක) ගාස්තුවක් ගෙවිය යුතුය.

5. මෙම රෙගුලාසි සම්බන්ධයෙන් පහත සඳහන් භාණ්ඩ “හදිසි ස්වභාවයේ භාණ්ඩ” වශයෙන් සැලකේ :

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10 A I කොටස : I ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 200710 26

- (i) ශාරීරික ඉන්ද්‍රියයන්, රුධිර සහ රුධිර ප්ලාස්මා,
- (ii) හදිසි ටෙන්ඩර් නියැදි
- (iii) නරක්වන සුළු වෛද්‍ය පර්යේෂණ ද්‍රව්‍ය සහ වායු විද්‍යාත්මක කාරකයන්.
- (iv) රාජ්‍යතාන්ත්‍රික භාණ්ඩ.
- (v) විකිරණශීලී ද්‍රව්‍ය.
- (vi) අවිනිශ්චිත වීදින ආනයනය කෙරෙහි සියලුම උපකරණ සහ අවිනිශ්චිත යානා අමතර කොටස්.
- (vii) මත්ස්‍යයන් සහ කප්පලයන් ඇතුළු සජීවී සතුන්.
- (viii) රජයේ ප්‍රයෝජනය සඳහා ආනයනය කරනු ලැබූ දේපළ දෙපාර්තමේන්තුව විසින් ඉවත් කරගෙන යනු ලබන භාණ්ඩ, හදිසියේ අවශ්‍ය භාණ්ඩ වශයෙන් රජයේ මාණ්ඩලික නිලධාරියෙකු විසින් ස්වකීය හමුදා හතකුරු සඳහාත් කොටසකින් කරනු ලැබුවහොත් නම්.
- (ix) මස්, මාළු, කිරි නිෂ්පාදන, බිත්තර, පලතුරු, මාංශයන්, එළවළු වැනි ඉක්මණින් නරක්විය හැකි ද්‍රව්‍ය සහ වෙනත් ආහාර ද්‍රව්‍ය සාදා හැරීමේදී සහ කැපුම් මල් සහ අඛණ්ඩව ගිණකරණයට නැතිම අවශ්‍ය කරන භාණ්ඩ.
- (x) පුවත්පත්, වාර සඟරා, සිනමා සහ වෙනත් කඩිනම් ලියකියවිලි.
- (xi) ප්‍රවෘත්තිමය වටිනාකමක් සහිත වෙළුම්, වීදියෝ වෙළුම්, පටල සහ වෙනත් පටිගත කිරීම්.

6. මෙහි 1, 2, 3 සහ 4 ඡේදවල සඳහන් සියලුම සේවා වෙනුවෙන් සේවා අවශ්‍ය කරන ඒ ඒ පුද්ගලයා විසින් එක් එක් තැටි හෝ ගුවන් යානය වෙනුවෙන් වෙන වෙනම ගාස්තු ගෙවිය යුතුය.
7. (අ) නැව්ගත කිරීම සඳහා වන භාණ්ඩ බහාලුවලට පිරවීම සඳහා බහාලු ප්‍රවාහන ස්ථානයකට ගෙන ඒමේ දී ඒවා ලැබීම අධීක්ෂණය කිරීම සඳහා එක් එක් තැටි හෝ ගුවන් යානය වෙනුවෙන් පැයකට රු. 500.00 ක (රුපියල් පන්සියයක) ගාස්තුවක් ගෙවිය යුතුය.
- (ආ) යම්කිසි බහාලු ප්‍රවාහන ස්ථානයක් තුළ දී ආනයනය කරන ලද භාණ්ඩ බහාලුවලින් පිටතට ගැනීම අධීක්ෂණය කිරීම සඳහා, එක් එක් තැටි හෝ ගුවන් යානය වෙනුවෙන් පැයකට රු. 500.00 ක (රුපියල් පන්සියයක) ගාස්තුවක් ගෙවිය යුතුය.

“ ෧ ” උපලේඛනය

ගොනුවේ නිවැරදි මධ්‍යස්ථාන

1. නැව් බඩු ලැයිස්තුගත “ හදිසි ස්වභාවයේ ආනයන භාණ්ඩ ” සම්බන්ධයෙන් පහත සඳහන් වන සියලුම සේවා හෝ එයින් එකක් සේවයක් සඳහා පැයකට රු. 50.00 (රුපියල් පනහක) ගාස්තුවක් ගෙවිය යුතුය.

- (අ) නාවකාලික සටහන්කර ද ඇතුළුව සටහන්කර පිරිසැකසුම් කටයුතු කිරීම.
- (ආ) බඩු ඉවත ගෙනයාමේ අයදුම්පත් පිරිසැකසුම් කටයුතු කිරීම.
- (ඇ) භාණ්ඩ පරීක්ෂා කිරීම සහ
- (ඈ) භාණ්ඩ මුදා හැරීම.

2. මගීන්ගේ ගමන් බඩු සහ “ හදිසි ස්වභාවයේ භාණ්ඩ ” හැර ආනයන භාණ්ඩ ලේඛනයේ සඳහන් අනෙකුත් බඩු සම්බන්ධයෙන් පහත දැක්වෙන සියළුම සේවා හෝ එයින් එක් සේවාවක් වෙනුවෙන් පැයකට රු. 150.00 (රු. එකසිය පනහක) ගාස්තුවක් ගෙවිය යුතුය.

- (අ) නාවකාලික සටහන්කර ද ඇතුළුව සටහන්කර පිරිසැකසුම් කටයුතු කිරීම.
- (ආ) බඩු ඉවත ගෙන යාමේ අයදුම්පත් පිරිසැකසුම් කටයුතු කිරීම.
- (ඇ) භාණ්ඩ පරීක්ෂා කිරීම සහ
- (ඈ) භාණ්ඩ මුදා හැරීම.

3. “ හදිසි ස්වභාවයේ භාණ්ඩ ” අපනයනය කිරීම සඳහා වන සටහන්කර හෝ අයදුම්පත් පිළිබඳ පිරිසැකසුම් කටයුතු කිරීම වෙනුවෙන් පැයකට රු. 50.00 ක (රුපියල් පනහක) ගාස්තුවක් ගෙවිය යුතුය.

4. “ හදිසි ස්වභාවයේ භාණ්ඩ ” හැර අනෙකුත් බඩු අපනයනය කිරීම සඳහා වන සටහන්කර හෝ අයදුම්පත් පිළිබඳ පිරිසැකසුම් කටයුතු කිරීම වෙනුවෙන් පැයකට රු. 75.00 ක (රුපියල් හැක්කෑ පනහක) ගාස්තුවක් ගෙවිය යුතුය.

5. මෙම රෙගුලාසි සම්බන්ධයෙන් පහත සඳහන් භාණ්ඩ "හදිසි ස්වභාවයේ භාණ්ඩ" වශයෙන් සැලකේ.

- (i) ශාරීරික ඉන්ද්‍රියන්, රුධිර සහ රුධිර ජලාස්ම.
- (ii) හදිසි ටෙන්ඩර් නියැදි.
- (iii) තරක්වන සුළු වෛද්‍ය පර්යේෂණ ද්‍රව්‍ය සහ වායුමිද්‍යාත්මක කාරකයන්.
- (iv) රාජ්‍ය තාන්ත්‍රික භාණ්ඩ.
- (v) විකිරණශීලී ද්‍රව්‍ය.
- (vi) ගුවන් සමාගම් විසින් ආනයනය කෙරෙන සියලුම උපකරණ හා ගුවන් යානා අමතර කොටස්.
- (vii) මත්ස්‍යයන් සහ කම්පියන් ඇතුළු සජීවී සතුන්.
- (viii) රජයේ ප්‍රයෝජනය සඳහා ආනයනය කරනු ලැබ දෙපාර්තමේන්තුව විසින් ඉවත් කර ගෙන යනු ලබන භාණ්ඩ, හදිසියේ අවශ්‍ය භාණ්ඩ වශයෙන් ජෛව මාණ්ඩලික නිලධාරියකු විසින් ස්වකීය නම් සහ තනතුර සඳහන් කොට සහතික කරනු ලබන්නේ නම්.
- (ix) මස්, මාළු, කිරි නිෂ්පාදන, බිත්තර, පළතුරු, මාගපිත්, එළවළු වැනි ඉක්මණින් තරක් විය හැකි ද්‍රව්‍ය සහ ඒතත් ආහාර ද්‍රව්‍ය, සජීවී සැලැවි සහ කැපු මල් සහ අධිකාධික නිකරණවල නැබීම අවශ්‍ය කරන භාණ්ඩ.
- (x) සුවික්ෂන්, වාර සහරා, ටෙන්ඩර් සහ වෙනත් කැපීම ලියකියවිලි.
- (xi) ප්‍රවෘත්තිමය වටිනාකමක් සහිත ටිප්පර්, විඩියෝ ටිප්පර්, පටල සහ වෙනත් පටිගත කිරීම්.

6. මෙහි 1.2.3 සහ 4 ඡේදවල සඳහන් සියලුම සේවා වෙනුවෙන් සේවා අවශ්‍යකරන එක් එක් පුද්ගලයා විසින් එක් එක් නැව් හෝ ගුවන් යානය වෙනුවෙන් වෙන වෙනම ගාස්තු ගෙවිය යුතුය.

7. (අ) නැව්ගත කිරීම් සඳහා වන භාණ්ඩ බහාලුවලට පිරවීම සඳහා අග්‍යාන්තර නිෂ්කාගත මධ්‍යස්ථානයකට ගෙන එමේ දී අවශ්‍ය ලැබීම් අධීක්ෂණය කිරීම සඳහා එක් එක් නැව් හෝ ගුවන් යානය වෙනුවෙන් පැයකට රු. 500.00 (රුපියල් පන්සියක) ගාස්තුවක් ගෙවිය යුතුය.

(ආ) ආනයනය කරන ලද භාණ්ඩ හිසියම් අග්‍යාන්තර නිෂ්කාගත මධ්‍යස්ථානයකදී බහාලු වලින් පිරවන ගැනීම අධීක්ෂණය කිරීම සඳහා එක් එක් නැව් හෝ ගුවන් යානය සම්බන්ධයෙන් පැයකට රු. 500.00 (රුපියල් පන්සියක) ගාස්තුවක් ගෙවිය යුතුය.

"ජ" උපප්‍රධානය

කැටුම් නොගෙන මත් ගමන් වටු

1. ආනයනය කරන ලද කැටුම් නොගෙන මත් ගමන් වටු, කැටුම් නොගෙන එන මත් ගමන් වටු බන්ධන ගුදමකදී බහාලුම් වලින් පිරවන ගැනීම අධීක්ෂණය කිරීම සඳහා පැයකට රු. 750.00 (රුපියල් හත්සිය පනහක) ක ගාස්තුවක් ගෙවිය යුතුය.
2. කැටුම් නොගෙන එන මත් ගමන් වටු බන්ධන ගුදමක රාජකාරිවල නිරතවීම වෙනුවෙන් සහන සඳහන් ප්‍රමාණයන්ට අනුව ගාස්තු ගෙවිය යුතුය.

	පැයකට රු. ශ
(අ) එක් එක් අධ්‍යක්ෂවරයෙකු, නියෝජ්‍ය අධ්‍යක්ෂවරයෙකු හෝ සහකාර අධ්‍යක්ෂවරයෙකු සඳහා	21000
(ආ) එක් එක් රේගු අධිකාරිවරයෙකු සඳහා	12000
(ඇ) එක් එක් සහකාර රේගු අධිකාරිවරයෙකු සඳහා	9000
(ඈ) එක් එක් ප්‍රධාන රේගු පරීක්ෂක වරයෙකු සඳහා	5500
(ඉ) එක් එක් රේගු පරීක්ෂකවරයෙකු සඳහා	5000
(ඊ) එක් එක් වෑන් රථ විද්‍යුතුවෙකු සඳහා	5000
(උ) එක් එක් ලෝන්ඩ් විද්‍යුතුවෙකු සඳහා	3500
(ඌ) එක් එක් බෝට්ටුකරුවෙකු සඳහා	4000
(එ) එක් එක් කාර්යාල කාර්ය සහායකයෙකු සඳහා	4000
(ඔ) එක් එක් මුරකරු සඳහා	4000
(ඔ) එක් එක් කම්කරුවකු සඳහා	3500

I කොටස : I ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2007.10.26 11 A

5. මෙම රෙගුලාසි සම්බන්ධයෙන් පහත සඳහන් භාණ්ඩ "හදිසි ස්වභාවයේ භාණ්ඩ" වශයෙන් සැලකේ

- (i) ශාරීරික ඉන්ද්‍රියන්, රුධිර සහ රුධිර ප්ලාස්මා
- (ii) හදිසි චෙතනා නියැදි
- (iii) තරක්වන පුළු පොදා පර්යේෂණ ද්‍රව්‍ය සහ ව්‍යාප්තියාත්මක කාරකයන්
- (iv) රාජ්‍ය තාන්ත්‍රික භාණ්ඩ
- (v) විකිරණශීලී ද්‍රව්‍ය
- (vi) ගුවන් සමාගම් විසින් ආනයනය කෙරෙන සියලුම උපකරණ හා ගුවන් යානා අමතර කොටස්
- (vii) මත්ස්‍යයන් සහ කවචයන් ඇතුළු සජීවී සතුන්
- (viii) රජයේ ප්‍රයෝජනය සඳහා ආනයනය කරනු ලැබූ දෙපාර්තමේන්තුව විසින් ගුවන් කර ගෙන යනු ලබන භාණ්ඩ, හදිසියේ අවශ්‍ය භාණ්ඩ වශයෙන් පෝෂණ මාණ්ඩලික නිලධාරියෙකු විසින් ස්වකීය නම සහ තනතුර සඳහන් කොට සහතික කරනු ලබන්නේ නම්
- (ix) මස්, මාළු, කිරි නිෂ්පාදන, බත්තර, පළතුරු, මාගරින්, එළවර වැනි ඉක්මණින් තරක් විය හැකි ද්‍රව්‍ය සහ ජීවත් ආහාර ද්‍රව්‍ය
- (x) සජීවී පැලෑටි සහ කැපුම් මල් සහ අධිකාරියක් නිකරණවල කැපීම අවශ්‍ය කරන භාණ්ඩ
- (xi) ප්‍රවාහන නිලධාරීන් විසින් සහිත වෙට් පරි, විසියෝ වෙජ්, පටල සහ වෙනත් පටිගත කිරීම්

6. මෙහි 1.2.3 සහ 4 ඡේදවල සඳහන් සියලුම සේවා වෙනුවෙන් සේවා අවශ්‍යකරන එක් එක් පුද්ගලයා විසින් එක් එක් නැව හෝ ගුවන් යානය වෙනුවෙන් වෙන වෙනම ගාස්තු ගෙවිය යුතුය.

7. (අ) නැව්ගත කිරීම සඳහා වන භාණ්ඩ බහාලුවලට පිරවීම සඳහා අග්‍යාන්තර නිෂ්කාශන මධ්‍යස්ථානයකට ගෙන ඒමේ දී එවැනි ලැබීම් අධීක්ෂණය කිරීම සඳහා එක් එක් නැව හෝ ගුවන් යානය වෙනුවෙන් පැයකට රු. 500.00 (රුපියල් පන්සියයක) ගාස්තුවක් ගෙවිය යුතුය.

(ආ) ආනයනය කරන ලද භාණ්ඩ කිසියම් අග්‍යාන්තර නිෂ්කාශන මධ්‍යස්ථානයකදී බහාලු වලින් පිටතට ගැනීම අධීක්ෂණය කිරීම සඳහා එක් එක් නැව හෝ ගුවන් යානය සම්බන්ධයෙන් පැයකට රු. 500.00 (රුපියල් පන්සියයක) ගාස්තුවක් ගෙවිය යුතුය.

"ජ" උපලේඛනය

නැව්ව නොගෙන මගී ගමන් වඩු

1. ආනයනය කරන ලද කැපුම් නොගෙන මගී ගමන් බඩු, කැපුම් නොගෙන එන මගී ගමන් බඩු බන්ධන ගුදමකදී බහාලුම් වලින් පිටතට ගැනීම අධීක්ෂණය කිරීම සඳහා පැයකට රු. 750.00 (රුපියල් හත්සිය පනහක) ක ගාස්තුවක් ගෙවිය යුතුය.

2. කැපුම් නොගෙන එන මගී ගමන් බඩු බන්ධන ගුදමක රාජකාරිවල නිරතවීම වෙනුවෙන් පහත සඳහන් ප්‍රමාණයන්ට අනුව ගාස්තු ගෙවිය යුතුය

විස්තර	පැයකට රු. ග
(අ) එක් එක් අධ්‍යක්ෂකවරයෙකු, නියෝජ්‍ය අධ්‍යක්ෂකවරයෙකු හෝ සහකාර අධ්‍යක්ෂකවරයෙකු සඳහා	21000
(ආ) එක් එක් රේගු අධ්‍යක්ෂකවරයෙකු සඳහා	12000
(ඇ) එක් එක් සහකාර රේගු අධ්‍යක්ෂකවරයෙකු සඳහා	9000
(ඈ) එක් එක් ප්‍රධාන රේගු පරීක්ෂකවරයෙකු සඳහා	5500
(ඉ) එක් එක් රේගු පරීක්ෂකවරයෙකු සඳහා	5000
(ඊ) එක් එක් වැනි රට විශුද්ධරේකු සඳහා	5000
(උ) එක් එක් ප්‍රෝන්ට් විශුද්ධරේකු සඳහා	5500
(ඌ) එක් එක් බෝට්ටුකරුවෙකු සඳහා	4000
(ඍ) එක් එක් කාර්යාල කාර්ය සහායකයෙකු සඳහා	4000
(ම) එක් එක් මුරකරු සඳහා	4000
(ඹ) එක් එක් නම්කරුවකු සඳහා	3500

5. මෙම රෙගුලාසි සම්බන්ධයෙන් පහත සඳහන් භාණ්ඩ “හදිසි ස්වභාවයේ භාණ්ඩ” වශයෙන් සැලකේ.

- (i) ශාරීරික ඉන්ද්‍රියන්, රුධිර සහ රුධිර ඒලාසම්.
- (ii) හදිසි ටෙන්ඩර් නියැදි.
- (iii) හරක්වන සුළු වෛද්‍ය පර්යේෂණ ද්‍රව්‍ය සහ ව්‍යුහගතවන කාරකයන්.
- (iv) රාජ්‍ය තාන්ත්‍රික භාණ්ඩ.
- (v) විකිරණශීලී ද්‍රව්‍ය.
- (vi) ගුවන් සමාගම් විසින් ආනයනය කෙරෙන සියලුම උපකරණ හා ගුවන් යානා අමතර කොටස්.
- (vii) මත්ස්‍යයන් සහ කවචයන් ඇතුළු සජීවී සතුන්.
- (viii) රජයේ ප්‍රයෝජනය සඳහා ආනයනය කරනු ලැබ දෙපාර්තමේන්තුව විසින් ඉවත් කර ගෙන යනු ලබන භාණ්ඩ. හදිසියේ අධ්‍යයන භාණ්ඩ වශයෙන් ජ්‍යෙෂ්ඨ මානව ශිල්ප නිලධාරියකු විසින් ස්වකීය හම සහ තනතුර සඳහන් කොට සහතික කරනු ලබන්නේ නම්.
- (ix) මස්, මාළු, කිරි නිෂ්පාදන, බිත්තර, පළතුරු, මාගරින්, එළවළු වැනි ඉක්මණින් හරක් විය හැකි ද්‍රව්‍ය සහ වෙනත් ආහාර ද්‍රව්‍ය, සජීවී පැලෑටි සහ කැපුම් මල් සහ අඛණ්ඩව ගිනකරණවල කැබිම් අවශ්‍ය කරන භාණ්ඩ.
- (x) සුවත්පත්, වාර සඟරා, ටෙන්ඩර් සහ වෙනත් කඩිනම් ලියකියවිලි.
- (xi) ප්‍රවෘත්තිමය වර්තමානමක් සහිත වෙළුම්, වීඩියෝ වෙළුම්, පටල සහ වෙනත් පවිගත කිරීම්

6. මෙහි 1.2.3 සහ 4 ඡේදවල සඳහන් සියලුම සේවා වෙනුවෙන් සේවා අවශ්‍යකරන එක් එක් පුද්ගලයා විසින් එක් එක් ගැට හෝ ගුවන් යානය වෙනුවෙන් වෙන වෙනම ගාස්තු ගෙවිය යුතුය.

7. (අ) ගැටගත කිරීම් සඳහා වන භාණ්ඩ බහාලුවලට පිරවීම් සඳහා අභ්‍යන්තර නිෂ්කාගත මධ්‍යස්ථානයකට ගෙන ඒමේ දී ඒවායේ ලැබීම් අධීක්ෂණය කිරීම සඳහා එක් එක් ගැට හෝ ගුවන් යානය වෙනුවෙන් පැයකට රු. 500.00 (රුපියල් පන්සියක) ගාස්තුවක් ගෙවිය යුතුය.

(ආ) ආනයනය කරන ලද භාණ්ඩ කිසියම් අභ්‍යන්තර නිෂ්කාගත මධ්‍යස්ථානයකදී බහාලු වලින් පිටතට ගැනීම අධීක්ෂණය කිරීම සඳහා එක් එක් ගැට හෝ ගුවන් යානය සම්බන්ධයෙන් පැයකට රු. 500.00 (රුපියල් පන්සියක) ගාස්තුවක් ගෙවිය යුතුය.

“ජ” උපලේඛනය

ගැටුම් නොගෙන මග් ගමන් බිඳීම

1. ආනයනය කරන ලද කැටුම් නොගෙන මග් ගමන් බිඳීම, කැටුම් නොගෙන එන මග් ගමන් බිඳීම බන්ධන ගුදමකදී බහාලුම් වලින් පිටතට ගැනීම අධීක්ෂණය කිරීම සඳහා පැයකට රු. 750.00 (රුපියල් හත්සිය පනහක) ක ගාස්තුවක් ගෙවිය යුතුය.

2. කැටුම් නොගෙන එන මග් ගමන් බිඳීම බන්ධන ගුදමක රාජකාරිවල නිරතවීම වෙනුවෙන් පහත සඳහන් ප්‍රමාණයන්ට අනුව ගාස්තු ගෙවිය යුතුය.

	පැයකට රු. අ
(අ) එක් එක් අධ්‍යක්ෂවරයෙකු, නියෝජ්‍ය අධ්‍යක්ෂවරයෙකු හෝ සහකාර අධ්‍යක්ෂවරයෙකු සඳහා	210.00
(ආ) එක් එක් රේගු අධිකාරිවරයෙකු සඳහා	120.00
(ඇ) එක් එක් සහකාර රේගු අධිකාරිවරයෙකු සඳහා	90.00
(ඈ) එක් එක් ප්‍රධාන රේගු පරීක්ෂක වරයෙකු සඳහා	55.00
(ඉ) එක් එක් රේගු පරීක්ෂකවරයෙකු සඳහා	50.00
(ඊ) එක් එක් වෑන් රථ රියදුරෙකු සඳහා	50.00
(උ) එක් එක් ලෝකම් රියදුරෙකු සඳහා	55.00
(ඌ) එක් එක් බෝට්ටුකරුවෙකු සඳහා	40.00
(එ) එක් එක් කාර්යාල කාර්ය සහායකයෙකු සඳහා	40.00
(ඔ) එක් එක් මුරකරු සඳහා	40.00
(ඕ) එක් එක් කම්කරුවකු සඳහා	35.00

17

12 A

I කොටස : I ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2007.10.26

" C " උපලේඛනය

නිරු බද්දෙන් නිදහස් භාණ්ඩ අලෙවිතල'

1. මෙහෙයුම් කටයුතු අධීක්ෂණය සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.
  - (අ) නිරු බද්දෙන් නිදහස් භාණ්ඩ අලෙවිතලේ සංකීර්ණය තුළ ඇති එක් එක් නිරුබද්දෙන් නිදහස් භාණ්ඩ අලෙවිතලකින් පැයකට රු. 25.00 ක (රුපියල් විසිපහක) ගාස්තුවක්
  - (ආ) අනෙකුත් එක් එක් නිරු බද්දෙන් නිදහස් භාණ්ඩ අලෙවිතලකින් පැයකට රු. 50.00 ක (රුපියල් පනහක) ගාස්තුවක්.

" C " උපලේඛනය  
පරීක්ෂණ ගාස්ත

1. මගීන්ගේ ගමන් බඩු හැර ආනයන භාණ්ඩ පරීක්ෂා කර බෙදා හැරීමට අදාළ දීම සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.
  - (අ) පූර්ණ බහාලුම (FCL) (බහාලුමේ සම්පූර්ණ බඩු ප්‍රමාණය නිබන්වීම)
 

පළමු වැනි බහාලුමට	රු. 400.00 බැගින්
සෑම අතිරේක බහාලුමකට	රු. 100.00 බැගින්
  - (ආ) අර්ධ බහාලුම් (LCL) (බහාලුමේ අඩු බඩු ප්‍රමාණයන් නිබන්වීම) බඩු කොහයකට රු. 300.00 බැගින්

2. (I) මගීන්ගේ ගමන් බඩු හැර අපනයනය කෙරෙන වෙනත් භාණ්ඩ අඩංගු පූර්ණ බහාලුම පරීක්ෂා කිරීම සහ නැව්ගත කිරීම අනුමත කිරීම සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

- (අ) අනුමත බහාලු නැව්බඩු මධ්‍යස්ථානවලදී ටී. ඊ. යූ. (TEU) ඒකකයට රු. 600 බැගින්
- (ආ) අනෙකුත් ස්ථානවල

කි. මී. 10 දක්වා  
පළමුවන බහාලුමට

ටී. ඊ. යූ. (TEU) ඒකකයට රු. 1000.00 බැගින්

සෑම අතිරේක බහාලුමකට

ටී. ඊ. යූ. (TEU) ඒකකයට රු. 500.00 බැගින්

කි. මී. 10 ට වැඩිවන විට

පළමුවන බහාලුමට

ටී. ඊ. යූ. (TEU) ඒකකයට රු. 1,500.00 බැගින්

සෑම අතිරේක බහාලුමකට

ටී. ඊ. යූ. (TEU) ඒකකයට රු. 1000.00 බැගින්

- (II) මගීන්ගේ ගමන් බඩු හැර, කාට්‍රින්වල, කේස්වල සහ පෙට්ටිවල යැවෙන ගුවන් නැව් බඩු පරීක්ෂා කිරීම සහ නැව්ගත කිරීම අනුමත කිරීම සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.
  - (අ) සෑම මීටර් 2 ට අඩු රු. 1000.00
  - (ආ) මීටර් 2 ට වැඩි සෑම අතිරේක සෑම මීටර් 1 කට හෝ ඉන් කොටසකට රු. 500.00 බැගින්

- (iii) 2(ii) ඡේදයේ සඳහන් කර ඇති නැව්බඩු සහ මගීන්ගේ ගමන් බඩු හැර, ඇයුරුම් ආදිය සඳහා පරීක්ෂා කර බෙදා හැරීම කිරීම සඳහා රු. 500.00 බැගින්

කි. මී. 10 දක්වා රු. 800.00  
 කි. මී. 10 ට වැඩිවන විට රු. 1,200.00

(ආ) සෂ මීටර් 2 ට වැඩි පැමිණි අතිරේක සහ මීටර් 1 කටම හෝ ඉන් කොටසකට රු. 300.00 බැගින්

3. (i) අර්ධ බහාලුම් ලෙස පිරවූ යැවෙන මගීන්ගේ ගමන් බදු පරික්ෂා කිරීම සහ නැව්ගත කිරීම අනුමත කිරීම සඳහා පහත ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

(අ) සෂ මීටර් 2 ට අඩු

කි. මී. 10 දක්වා රු. 1200.00  
 කි. මී. 10 ට වැඩිවන විට රු. 1,400.00

(ආ) සෂ මීටර් 2 ට වැඩි සෑම අතිරේක සහ මීටර් 1 කටම හෝ ඉන් කොටසකට රු. 600.00 බැගින්

(ii) පූර්ණ බහාලුම් ලෙස පිරවූ යැවෙන මගීන්ගේ ගමන් බදු පරික්ෂා කිරීම සහ නැව්ගත කිරීම අනුමත කිරීම සඳහා පහත ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

කි. මී. 10 දක්වා	පී.ඊ.යූ. (TEU) ඒකකයට	රු. 2,000.00 බැගින්
කි. මී. 10 හි කි. මී. 25 ත් අතර	පී.ඊ.යූ. (TEU) ඒකකයට	රු. 2,500.00 බැගින්
කි. මී. 25 ට වැඩි	පී.ඊ.යූ. (TEU) ඒකකයට	රු. 5,000.00 බැගින්

(iii) අර්ධ බහාලුම් ලෙස ගෙන එනු ලබන මගීන්ගේ ගමන් බදු පරික්ෂා කිරීම සහ මුදා හැරීම අනුමත කිරීම සඳහා පහත ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

(අ) සෂ මීටර් 2 ට අඩු

කි. මී. 10 දක්වා රු. 1400.00  
 කි. මී. 10 ට වැඩිවන විට රු. 1,600.00

(ආ) සෂ මීටර් 2 ට වැඩි අතිරේක සහ අතිරේක මීටර් 1 කටම හෝ ඉන් කොටසකට රු. 700 බැගින්

(iv) පූර්ණ අර්ධ බහාලුම් ලෙස ගෙන එනු ලබන මගීන්ගේ ගමන් බදු පරික්ෂා කිරීම සහ මුදා හැරීම අනුමත කිරීම සඳහා පහත ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

කි. මී. 10 දක්වා	පී.ඊ.යූ. (TEU) ඒකකයට	රු. 2,500.00 බැගින්
කි. මී. 10 හි කි. මී. 25 ත් අතර	පී.ඊ.යූ. (TEU) ඒකකයට	රු. 3,000.00 බැගින්
කි. මී. 25 ට වැඩි	පී.ඊ.යූ. (TEU) ඒකකයට	රු. 5,000.00 බැගින්

4. (i) බැඳුම්කර ගුදම් පරික්ෂා කිරීම සඳහා පහත සඳහන් ප්‍රමාණ වලින් ගාස්තු ගෙවිය යුතු ය. (වාර්ෂික පරික්ෂණ හා නව බැඳුම්කර ගුදම් අනුමත කිරීම සඳහා පරික්ෂණ)

කි. මී. 10 දක්වා එක් පරික්ෂා කිරීමකට රු. 3,000 බැගින්  
 කි. මී. 10 ට වැඩි නම් එක් පරික්ෂා කිරීමකට රු. 4,000 බැගින්

(ii) ශ්‍රී ලංකා ආයෝජන මණ්ඩලය සහ ආයෝජන පහසුකම් සැපයීමේ මධ්‍යස්ථානය යටතේ ක්‍රියාත්මක වන ව්‍යවසාය (විදුලි මෝටර් විකුණුම් ලබන (දේශීය විකුණුම්) ගාස්ති පරික්ෂා කිරීම හා මුදා හැරීම අනුමත කිරීම සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

කි. මී. 10 දක්වා එක් පරික්ෂා කිරීමකට රු. 3,000 බැගින්  
 කි. මී. 10 ට වැඩි නම් එක් පරික්ෂා කිරීමකට රු. 4,000 බැගින්

(iii) අපනයන පහසුකම් සැපයීමේ යෝජනානුම එනම්, අපනයන පිරිසිදුකළුම් සඳහා නාවකාලීන ආනයනය කිරීමේ බැඳුම්කර නිෂ්පාදන යෝජනා ක්‍රම යටතේ ආනයනය කෙරෙන ගාස්ති සහනාත්මක කිරීම හා පරික්ෂා කිරීම සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

කි. මී. 10 දක්වා (එක් පරික්ෂා කිරීමට/සහනාත්මක කිරීමකට) රු. 3,000 බැගින්  
 කි. මී. 10 ට වැඩි නම් (එක් පරික්ෂා කිරීමට/සහනාත්මක කිරීමකට) රු. 4,000 බැගින්

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11A I කොටස : I වර්ගය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2007/0 26

(iv) බැඳුම්කර ලේඛන සහ අපනයන පිරිසැකදුම් සඳහා තාවකාලික ආනයන (TIEP) ලේඛන සහතිකය සඳහා සහන සඳහා ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

අපනයන පිරිසැකදුම් සඳහා තාවකාලික ආනයන ලේඛන සහතිකයට ගාස්තු වාර්ෂික එක් ලේඛනයකට රු. 2,000.00 බැගින්

බැඳුම්කර ලේඛන සහතිකයට ගාස්තු වාර්ෂික එක් ලේඛනයකට රු. 2,000.00 බැගින්

5. (i) මි.මී.ට්, ස්ටර්.නො.හර්.ස සහ ජී.ම.එන්.ඒ පරීක්ෂා කිරීම සහ මුදා හැරීම අනුමත කිරීම සඳහා පහත සඳහන් ප්‍රමාණවලින් ගාස්තු ගෙවිය යුතුය.

වටිනාකම රු. 1,00,000 දක්වා එක් පරීක්ෂණයකට රු. 300.00 බැගින්

වටිනාකම රු. 1,00,001 සිට රු. 5,00,000 දක්වා එක් පරීක්ෂණයකට රු. 500.00 බැගින්

වටිනාකම රු. 5,00,001 සිට රු.පියල් 10,00,000.00 දක්වා එක් පරීක්ෂණයකට රු. 750.00 බැගින්

වටිනාකම රු.පියල් 10,00,000.00 ඉටි එක් පරීක්ෂණයකට රු. 1,000.00 බැගින්

(ii) එක එක් අතිරේක සටහන්කරයකට හෝ ඉන්වොයිසියකට ගාස්තුවර් වශයෙන් රු. 150 ක් (රු.පියල් එකසිය පනහක්) ගෙවිය යුතුය.

11-407



ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය  
අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1829/39 - 2013 සැප්තැම්බර් මස 27 වැනි සිකුරාදා - 2013.09.27  
No. 1829/39 - FRIDAY, SEPTEMBER 27, 2013

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATIONS

By virtue of the powers vested in me under by 103 of the Customs Ordinance (Chapter 235), 1, Mahinda Rajapaksa, Minister of Finance and Planning make these Regulations.

MAHINDA RAJAPAKSA,  
President,  
(Minister of Finance and Planning).

Ministry of Finance and Planning,  
Colombo 01,  
20th September 2013.

Section 103

Regulations made under Section 103 of the Customs Ordinance and published under The *Gazette Extraordinary* No. 1520/17 of October 26, 2007 is hereby amended as follows :

1. By the repeal of Regulation 1 and the substitution therefore of the following regulation :

1. "These regulations may be cited as the Customs (Overtime, Cargo Examination Fees & Customs Information and Communication Technology Fund ) Regulations 2007".

2. By the repeal of Regulation 2 and the substitution therefore of the following regulation :

2. "All sums recovered as fees or charges for services rendered by officers of Customs outside the hours of general attendance appointed for such officers or on days when the Customs House is closed for business, all sums recovered as fees or charges for the attendance of any officer of Customs at any office or place other than his proper office or place of employment, and all sums recovered as fees for specialized services rendered, as set out in Schedule "A" or in Schedule "B" or in Schedule "C" or in Schedule "D" or in Schedule "E" or in Schedule "F" or in Schedule "G" or in Schedule "H" or in Schedule "I" of the regulations published under Section 103 of the Customs Ordinance shall be credited to a Fund, called the Customs Overtime, Cargo Examination Fees and Customs Information and Communication Technology Fund, under three separate accounts, called the Customs Overtime Account, Customs Cargo Examination Fees Account and Customs Information and Communication Technology Fund Account respectively".



This Gazette Extraordinary can be downloaded from [www.documents.gov.lk](http://www.documents.gov.lk)

1A

Notwithstanding the provisions of any other clause to the contrary in this notification, for the convenience of the applicant and for ease of calculation of overtime, payable the Director General of Customs may, for the services mentioned in paragraph 1 in Schedule "A", accept from the applicants, payment based only on the number of containers, quantity of bulk cargo (dry/liquid), number of vehicles, number of vessels as specified therein, irrespective of the time at which such activity was carried out and this amount shall be taken as the amount due as if the operation concerned was done after office hours or on days the Customs House was closed for business".

3. By addition, immediately after Regulation 5, of the following regulation :

5 a. "The moneys of the Customs Information and Communication Technology Accounts may be disposed in the following manner".

The Director General may remunerate the officers of ICT directorate of the Customs, for rendering specialized services in the management of Information and Communication Technology facility to the Board of Investment of Sri Lanka or any other Government or Non Governmental institutions in accordance with a scheme as approved by the Secretary to the Ministry of Finance.

4. By the repeal of paragraph 2 of the schedule "H" morefully described as export cargo examination fees in the Gazette notification No. 1520/17 dated 26.10.2007 made under Section 103 2(A) of the Customs Ordinance is substituted as follows.

2. (i) For the examination and passing for shipment of export cargo other than pssenger baggage :

(a) In full Container Loads (FCL), irrespective of the container = Rs. 550 per each container

(ii) For the examination and passing for shipment of export cargo other than passenger baggage in Less Container Load (LCL) and non containerized bulk cargo :

(a) Where the value of consignment is less than Rs. 10,000/= and in Less Container Load (LCL) or in any type of bulk cargo = exempted

(b) Where the value of LCL consignment exceeds Rs. 10,000/= = Rs. 300 per CusDec

(c) Where the value of any type of non containerized bulk cargo consignment exceeds Rs. 10,000/= = Rs. 20 per metric ton

(iii) For the examination and passing for shipment of Air cargo other than passenger baggage :

(a) Where the value of consignment is less than Rs. 10,000/= = exempted

(b) Where the value of consignment exceeds Rs. 10,000/= = Rs. 300 per CusDec

5. By the addition at the end of Schedule "H" of such regulations, of the following new schedule :

#### SCHEDULE "I"

##### INFORMATION AND COMMUNICATION TECHNOLOGY FEE

For providing the 'ASYCUDA World' technical support in the management of Information & Communication Technology facility to the Board of Investment of Sri Lanka, or any other Government or Non Governmental Institutions a monthly Fee of Rupees 8,000 per user, to be charged from the User of Such Services. This sum falling due for a particular calendar month, calculated as aforesaid, shall be paid to the Customs Overtime, Cargo Examination Fees and Customs Information and Communication Technology Fund before the 15th day of the following month.



# ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය

අති විශේෂ

අංක 1829/39 - 2013 සැප්තැම්බර් මස 27 වැනි සිකුරාදා - 2013.09.27

(රජයේ බලපෑම් ප්‍රසිද්ධ කරන ලදී)

## I වැනි කොටස: (I) වැනි ඡේදය - සාමාන්‍ය

රජයේ නිවේදන

රජයේ රේගු නිවේදනය

රේගු ආඥාපනතේ (235 අධිකාරය) 103 වගන්තියෙන් මා වෙත පැවරී ඇති බලතල ප්‍රකාර මුදල් සහ ක්‍රමසම්පාදන අමාත්‍ය, මහින්ද රාජපක්ෂ වන මම, මෙම රේගුලාභි පනවමි.

මහින්ද රාජපක්ෂ,  
ජනාධිපති,  
(මුදල් හා ක්‍රමසම්පාදන අමාත්‍ය).

2013 සැප්තැම්බර් මස 20 වැනි දින,  
කොළඹ 01,  
මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශයේ දී ය.

103 වැනි වගන්තිය

රේගුලාභි

2007 ඕක්තෝබර් 26 වැනි දිනැති අංක 1520/17 දරන අති විශේෂ ගැසට් පත්‍රයේ පළකරන ලද රේගු ආඥාපනත ප්‍රකාර රේගුලාභි පනත සඳහන් පරිදි සංශෝධනය කරනු ලැබේ.

1. රේගුලාභි අංක 01 පරිච්ඡේදය කර ඒ වෙනුවට පහත සඳහන් රේගුලාභි ආදේශ කරන ලදී :
  1. "මෙම රේගුලාභි 2007 රේගු (අතිකාල, නැව් බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල) රේගුලාභි යනුවෙන් හැඳින්වේ".
2. රේගුලාභි අංක 02 පරිච්ඡේදය කර ඒ වෙනුවට පහත රේගුලාභි ආදේශ කරන ලදී :
  2. රේගු ආඥාපනතේ අංක 103 වගන්තිය යටතේ පළකර ඇති රේගුලාභිවල "අ" උපලේඛනයෙහි හෝ "ආ" උපලේඛනයෙහි හෝ "ඇ" උපලේඛනයෙහි හෝ "ඈ" උපලේඛනයෙහි හෝ "ඉ" උපලේඛනයෙහි හෝ "ඊ" උපලේඛනයෙහි හෝ "උ" උපලේඛනයෙහි හෝ "ඌ" උපලේඛනයෙහි හෝ "ඍ" උපලේඛනයෙහි දක්වා ඇති ප්‍රකාර රේගුවේ නිලධාරීන් සඳහා නියම කර ඇති සාමාන්‍ය රාජකාරි වේලාවලින් පිටස්තර වේලාවන්හි දී හෝ රාජකාරි සඳහා රේගුව වසා ඇති දිනවල එම නිලධාරීන් විසින් ඉටු කරනු ලබන සේවා සඳහා ගාස්තු හෝ අයකිරීම් වශයෙන් අයකර හඳුනා ගත යුතු මුදල් සහ ඕනෑම රේගු නිලධාරියකු ස්වකීය නියම කාර්යාලයෙහි හෝ සේවා නියුක්ත සේවකයෙහි හෝ ගැර වෙනත් හිසයම් කාර්යාලයක හෝ ස්ථානයක රාජකාරියෙහි නිරතවීම වෙනුවෙන් ගාස්තු හෝ අයකිරීම් වශයෙන් අයකරනු ලබන සියලු මුදල් සහ තාක්ෂණික විශේෂිත සේවා සැපයීම වෙනුවෙන් අයකරන සියලු මුදල් පිළිවෙලින්, රේගු අතිකාල ගිණුම්, රේගු නැව් බඩු පරීක්ෂණ



ගාස්තු ගිණුම් සහ රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල් ගිණුම් යනුවෙන් හැඳින්වෙන වෙන් වෙන් වශයෙන් වන ගිණුම් තුන යටතේ, රේගු අතිකාල, නැව් බඩු පරීක්ෂණ ගාස්තු සහ රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල නම් වූ අරමුදලකට බැර කළ යුතුය.

මෙම නිවේදනයේ යම් වගන්තියක මීට පටහැනි විධිවිධාන සඳහන් වුවද, ගෙවිය යුතු අතිකාල දීමනා ගණනය කිරීමේ පහසුව තකා සහ අයදුම්කරුගේ පහසුව තකා ඉහත "අ" උපලේඛනයේ I ඡේදයේ සඳහන් සේවා වෙනුවෙන් ඉල්ලුම්කරුගෙන් එම කාර්ය ඉටුකරන ලද්දේ කවර වේලාවකදී ද යන කරුණු නොතකමින්, ඉහත සඳහන් බහාලු සංඛ්‍යාව, නැව් බඩු තොග (විසල/දුව) ප්‍රමාණය, වාහන සංඛ්‍යාව, යාත්‍රා සංඛ්‍යාව යනාදි සාධක පදනම් කරගනිමින් එම අදාල ගෙවීම භාර ගැනීමට රේගු අධ්‍යක්ෂ ජනරාල්වරයාට හැකිය. තව ද මෙම මුදල භාරගත යුත්තේ, අදාළ මෙහෙයුම් කාර්ය ඉටු කපන ලද්දේ කාර්යාල වේලාවෙන් පසුව හෝ රේගුව රාජකාරි සඳහා වසා ඇති දිනවල දී ඉටුකරන ලද්දක් පරිදි සලකමිනි.

- 3. 5 වැනි රෙගුලාසියෙන් පසු පහත සඳහන් රෙගුලාසිය එකතු කරන ලදී :  
 5 (අ) රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදලේ මුදල් පහත සඳහන් ආකාරයට පරිහරණය කල හැකිය.

මුදල් අමාත්‍යාංශයේ ලේකම්තුමා විසින් අනුමත කරන ලද ක්‍රියාපටිපාටියකට යටත්ව, ශ්‍රී ලංකා ආයෝජන මණ්ඩලයේ හෝ වෙනත් රාජ්‍ය හෝ රාජ්‍ය නොවන ආයතනයකට සපයනු ලබන තොරතුරු හා සන්නිවේදන තාක්ෂණයට අදාළ විශේෂිත සේවාවන් වෙනුවෙන් රේගුවේ කොරතුරු හා සන්නිවේදන තාක්ෂණ අංශයේ නිලධාරීන්ට ගෙවීම් කිරීම සඳහා මෙම මුදල් පරිහරණය කිරීමට රේගු අධ්‍යක්ෂ ජනරාල්ට හැක.

- 4. අංක. 1520/17 සහ 2007.10.26 දිනැති ගැසට් නිවේදනයේ සඳහන් පරිදි රේගු ආඥාපනතේ (03 A (2) වගන්තිය යටතේ සඳහන් කර ඇති H උපලේඛනයේ දෙවන ඡේදය අවලංගු කරමින් පහත රෙගුලාසි ඇතුළත් කරනු ලැබේ.

- (2) (i) මගීන්ගේ ගමන් බඩු හැර අපනයන භාණ්ඩ පරීක්ෂා කිරීම හා නැව්ගත කිරීමට අනුමැතිය ලබා දීම.
  - (අ) බහාලුමේ ප්‍රමාණය සැලකිල්ලට නොගෙන සම්පූර්ණ බහාලුමක් (FCL) සඳහා රු. 550/- බැගින් එක් බහාලුමක් සඳහා
  - (ii) මගීන්ගේ ගමන් බඩු හැර අපනයන භාණ්ඩ පරීක්ෂා කිරීම හා නැව්ගත කිරීමට අනුමැතිය ලබාදීම අර්ධ බහාලුම් (LCL) හා බහාලුම් ගත නොකළ නොග බඩු (Bulk Cargo).
    - (අ) අර්ධ බහාලුම් (LCL) හෝ ඕනෑම ආකාරයක නොග බඩු (Bulk Cargo) සඳහා, එකී භාණ්ඩ නොගයේ (ප්‍රේෂණයේ) වටිනාකම රු.10,000/- අඩු වූ විට ගාස්තු වලින් නිදහස් වේ.
    - (ආ) අර්ධ බහාලුම් (LCL) සඳහා, එකී භාණ්ඩ නොගයේ (ප්‍රේෂණයේ) වටිනාකම රු.10,000/- ඉක්මවූ විට රු. 300/- බැගින් එක් සටහන්කරයකට
    - (ඇ) ඕනෑම ආකාරයක බහාලුම්ගත නොකරන ලද නොග බඩු (Bulk Cargo) සඳහා, එකී භාණ්ඩ නොගයේ (ප්‍රේෂණයේ) වටිනාකම රු.10,000/- ඉක්මවූ විට මෙමුක් ටොන් 01 ට රු. 20/- බැගින්
  - (iii) මගීන්ගේ ගමන් බඩු හැර ගුවන් නැව් බඩු පරීක්ෂා කිරීම හා නැව්ගත කිරීමට අනුමැතිය ලබාදීම.
    - (අ) භාණ්ඩ නොගයේ (ප්‍රේෂණයේ) වටිනාකම රු. 10,000/- ට අඩු වූ විට ගාස්තු වලින් නිදහස් වේ.
    - (ආ) භාණ්ඩ නොගයේ (ප්‍රේෂණයේ) වටිනාකම රු. 10,000/- ඉක්මවූ විට රු. 300/- බැගින් එක් සටහන් + කරයකට

- 5. "උ" උපලේඛනයේ එම රෙගුලාසි අගට පහත සඳහන් උපලේඛනය එකතු කරන ලදී.

"එ" උපලේඛනය

රේගු තොරතුරු හා තාක්ෂණ සන්නිවේදන ගාස්තු

ශ්‍රී ලංකා ආයෝජන මණ්ඩලයේ තොරතුරු හා සන්නිවේදන තාක්ෂණ අංශයට "ASYCUDA" වර්ල්ඩ් භාවිතා කරමින් තාක්ෂණ සහය ඇපයීම වෙනුවෙන් ශ්‍රී ලංකා ආයෝජන මණ්ඩලයෙන් (එක් භාවිතාවකට) රුපියල් 8000/- බැගින් මාසික ගාස්තුවක් අයකළ යුතුය. යම් ලීන් මාසයකට අදාළව ඉහත කී ආකාරයෙන් ගණනය කරන ලද එකී මුදල ඊළඟ මාසයේ 15 වැනි දිනට පෙරාතුව රේගු අතිකාල, නැව් බඩු පරීක්ෂණ ගාස්තු සහ රේගු තොරතුරු හා සන්නිවේදන තාක්ෂණ අරමුදල වෙත ගෙවිය යුතුය.

Departmental Order No. PL 118  
GER. 13

DISTRIBUTION OF REWARDS

The attention of all officers is drawn to Section 153 of the Customs Ordinance (Chapter 235), setting up a Customs Reward Fund to be administered at my absolute discretion.

All officers are hereby informed that the distribution of rewards for all cases detected on or after 01st February 1968 will be done in terms of this Circular.

INFORMATION

1. First degree information

This will be information given before the commission of an offence and will require -

- (a) the identification of the party;
- (b) the nature of contraband;
- (c) manner of importation or exportation, or method of concealment;
- (d) the time, date and place of commission of the offence.

Informants in such cases that are successfully detected and dealt with will be entitled to 60% of the other half as stated in paragraph (2) (b) of Section 153 of the Customs Ordinance (Chapter 235).

2. Second degree information

This will be information given after the commission of an offence and will require -

- (a) the identification of the party;
- (b) nature of the contraband;
- (c) place of stowage/storage of the contraband.

Informants in such cases that are successfully detected and dealt with will be entitled to 40% of the other half as stated in paragraph (2) (b) of Section 153 of the Customs Ordinance (Chapter 235).

3. Third degree information

This will be information given that does not embrace all the requirements of "first degree information" or "second degree information". Detections made and dealt with after such information will entitle informants in the case of seizures made at the time of the offence to 40% while detections made after the offence as a result of such information, will entitle informants to 20% of the other half as stated in paragraph (2) (b) of Section 153 of the Customs Ordinance (Chapter 235).

Contd. ... P.2

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4. Initiating Officer would be a person who commences an action resulting in seizure, on information or observation personal to him.

A seizing Officer or Officers would be a person or persons who form the body responsible for the detection and seizure of goods forfeited under the Customs Ordinance. In cases which result in no seizure such officer/officers will be designated as Detecting Officer.

5. (a) Seizing and/or Detecting Officers in cases conducted on first degree information will entitle officers making such detections or seizure to their normal share in 20% of the other half, in addition to normal shares, along with accessories after seizure, in the balance 20% of the other half as stated in paragraph (2) (b) of Section 153 of the Customs Ordinance (Chapter 235).

(b) Seizing and/or Detecting Officers in cases conducted on second degree information will entitle officers making such detection or seizure to their normal share in 30% of the other half, in addition to normal shares, along with accessories after seizure, of the balance 30% of the other half as stated in paragraph 2 (b) of Section 153 of Customs Ordinance (Chapter 235).

(c) Seizing and/or Detecting Officers in cases conducted on third degree information will entitle officers making such detection or seizure at the time of commission of the offence to their normal share in 30% of the other half while officers making detections or seizures after the commission of the offence will be entitled to normal shares in 40% of the other half. In addition, detecting or seizing officers will be entitled to normal shares, along with accessories after seizure, in the balance of 30% and 40% respectively of the other half as stated in paragraph (2) (b) of Section 153 of Customs Ordinance (Chapter 235).

(d) Sixteen (16) additional shares will be allotted to person/persons, responsible for seizing and/or detecting, who in the opinion of the Collector, performed duties other than routine, in making such seizures or detections.

(e) An initiating Officer working on information, who does not take part in the seizure will be entitled to 12 shares in the percentage allotted to seizing and/or detecting officers in (a), (b) and (c) above.

Attention is invited to D.O. Gen. 124 of 06.01.68 on action to be taken on receipt of information. Failure to comply with the requirements will render the officer liable to disciplinary action in addition to the seizure being treated as routine.

Contd. ....

- (f) When an Initiating Officer working on information also takes part in the seizure, assisted by others, he will be entitled to normal shares in addition to the 12 shares in the percentage allotted to seizing and/or detecting officers in (a), (b) and (c) above.
- (g) An Initiating Officer starting an action on his own observation without information, who does not take part in the seizure or detection will be entitled to the same shares allotted to informants in paragraphs (1), (2) and (3) above.
- (h) An Initiating Officer working on his own observation without information, who takes part in the seizure or makes the detection will be entitled to 60% of the other half for cases detected at the time of the commission of the offence and to 50% of the other half for cases detected after the commission of the offence in addition to normal shares in percentage of 20% and 30% respectively allotted to seizing officer in such cases.
- (i) An Investigating Officer will be entitled to his normal share in (a), (b), (c), (g) and (h) above. If there is more than one such officer, the normal share of the principal officer will be re-distributed among those officers at the discretion of the Collector.

6. The total balance percentage left over after payment of those entitled to rewards as indicated above, will be distributed among Seizing and/or Detecting Officers together with all other officers concerned either before or after seizure, who had anything substantial to do with the case on the following basis :-

- (i) Prosecuting Officer in Court actions - Normal shares.
- (ii) Officers who have actively directed proceedings either before or after detection - Normal shares.
- (iii) Custody and sale of goods seized - Normal shares from Proceeds of Sale.
- (iv) For valuation of goods for sale or disposal - Normal share from proceeds of sale.
- (v) For Expert opinion regarding valuation of goods seized - 12 shares from proceeds of sale.

When qualified Gemmologist/Gem Appraiser give their expert opinion in regard to the identification and valuation of seized gems, diamonds, precious metals they will be paid their normal shares from both the proceeds of sale and penalty or additional forfeiture recovered - where the identification and valuation was done prior to the making of the Order of forfeiture in the case.

Contd. ...

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In cases where the identification and valuation was done subsequently to the Order of forfeiture, normal shares will be paid only from the proceeds of sale.

In cases where the value of the gems, diamonds and precious metals involved is estimated by the Senior Officer on duty to be more than Rs. 50,000/- the identification and valuation of gems will be done by a Board of three (03) qualified Gemmologists/Gem Appraisers and each one will get his normal shares as aforesaid.

The Gemmologist/Gem Appraiser will sit on the Valuation Board in accordance with a Roster prepared by the A.L.S. (Appraising). This Board will normally function during office hours.

The Senior Gemmologist/Gem Appraiser will function as the Chairman of this Board. If any Member of the Board dissents on a valuation, he will forward a separate report to the A.L.S. (Appraising) and a final decision will be made by the S.D.C.

- (vi) Subject Clerks, if volume of work merits, 08 shares from proceeds of sale. When more than one officer works on the file the 08 shares will be re-distributed amongst all.
- (vii) (a) A Stenographer's normal share will be 04 and the Typist's 03 and the particular entitlement will depend solely on the actual contribution made in assisting the Investigating and/or Inquiry Officer.
- (viii) Typists - 03 shares. When more than one Typist is engaged on the file the 03 shares will be re-distributed proportionately according to the work done.
- (ix) An officer who did any substantial work in the case before or after seizure ..... nominal shares.
- (x) Telex Operator - 04 Shares. When more than one Telex Operator is engaged on the file the 04 shares will be re-distributed proportionately according to work done.
- (xi) Shroffs - for recovery of penalty... nominal two shares. Where more than one Shroff is engaged on the file the 02 shares will be re-distributed.
- (xii) In all cases for distribution where the other half as stated in paragraph (2) (b) of Section 153 of the Customs Ordinance (Chap. 235) exceeds Rs. 5,000/-, all officers and others on duty at the time of seizure at the place of detection will be entitled to normal shares.

Contd. ....



This will apply to the different branches as follows :

- (a) In Baggage cases, detections made by an Officer or persons attached to a particular Airport or Seaport will entitle all persons present on duty at the place of detection only to his normal share, e.g. Air Cargo cases detected at the Air Cargo Office will entitle only those persons on duty in the Air Cargo Office at the time of the seizure to normal shares.

In all cases where the total proceeds exceed Rs. 25,000/-, 100 shares will be allotted for the pool for distribution among all officers and persons in the Branch.

- (b) In Preventive cases, detections made by an Officer or persons attached to a particular Gate or point will entitle all persons present on duty at the place of detection only to his normal share, e.g., detection made by a Guard at St. Anthony's Gate entitles those on duty with him at this Gate at the time of seizure, to normal shares.

A detection made by the Export Gate staff will entitle only those attached to the Export Gate at the time of seizure.

Similarly on other points of entry or departure within or outside the Port of Colombo, or in carrying out raids only those officers on duty at that point are entitled to normal shares.

In all cases where the total proceeds exceed Rs. 25,000/-, 100 shares will be allotted for the pool for distribution among all officers and persons in the branch.

- (c) In the Appraising Branch cases where the initiation, detection and seizure involves officers who are attached to different Sections of the Appraising Branch, 100 shares will be allotted to the Appraising Branch pool for distribution among all members of the Branch.

Eg. A query by an Appraiser of the Long Room for examination of goods for description and rate is attended to by the Sample Appraiser who makes the detection and seizure.

In cases where the initiation and detection are confined to a particular section of the Appraising Branch, those officers and persons on duty at the time of seizure at this place will be entitled to normal shares, e.g. detection at Parcel Post, G.P.O., Mail Sorting Office, only officers in that Section will be entitled to normal shares.

Contd. ....

Likewise, detections made at Air Cargo Office or Valuation Branch, only those officers on duty at the time of seizure in the respective Branch will be entitled to normal shares.

In Exports and Landing Waiters' detections, all officers and others on duty at the time and place of detection will be entitled to normal shares, e.g. a detection made by Officers at Exports, Guide Pier, will be confined to those officers and others on duty at Exports, Guide Pier only at the time of seizure.

A detection made by a Landing Waiter at Q.E.Q. Warehouse will entitle only those officers and others on duty at the time of seizure in the Q.E.Q. group only.

**NOTE:** In cases detected by officers of one Branch requiring investigations by another Branch, officers and persons on duty at the time of seizure in either Branch will not be entitled to normal shares in such cases, which will be distributed as indicated in paragraphs 1 to 6.

e.g. A case detected by an Appraiser requiring Preventive Office investigations.

In the Bonding Branch cases where the initiation and seizure involve officers attached to the different Sections of the Bonding Branch, 100 shares will be allotted to Bonding Branch for distribution among all members of the Branch.

Except for Appraising Branch, Preventive and Baggage Office and Bonding Branch cases where 100 shares are allotted for distribution among all officers and persons of the Branch no officer or person will be entitled to draw normal shares for being on duty plus any other share due to him in a particular case. He will be entitled to the share which has the greater share value only.

Names of telephone operators who assist investigating officers by connecting calls expeditiously when called upon to do so, should be recorded by the investigating officer in the case file, giving particulars of numbers called for, date and time, as such operators will be considered for nominal shares under para 6 (vii) of this Circular.

A telephone operator's normal share will be 03 shares and the particular share he will be entitled to, will depend on the actual contribution made in assisting the investigating officer.

**NOTE:** Those shares are payable to officers who are not entitled to rewards in the preceding paragraphs. If more than one officer becomes entitled to shares for work done as specified above, the shares allotted will be re-distributed among such officers at the discretion of the Collector.

Contd. ....

7. In cases where there is no Detecting or Seizing Officer, 10% of the other half as stated in paragraph (2)(b) of Section 153 of Customs Ordinance (Chapter 235), shall be payable into the Customs Reward Fund. In cases where no special initiative is shown to merit the additional 16 shares allocated to Seizing or Detecting Officers, these shares will be payable into the Customs Reward Fund.

2 1/2% of the total sum payable to all informants and Initiating officers as indicated in paragraph (1), (2), (3) and (5) (g) and (5) (h) respectively shall be payable into the Customs Reward Fund in all cases.

5% of the total sums payable to all informants and Initiating Officers as indicated in paragraphs (1), (2), (3) and (5) (g) and (5) (h) respectively shall be payable into the Customs Reward Fund in all cases.

Additional Recoveries

8.0 Whenever additional recoveries are made from Importers or Exporters after the Entries have been finalised, a sum equivalent to 6% of the amount recovered as additional Customs duty will be paid from the Reward Fund to the Officer/s on whose initiative/s such recovery was made.

8.1 A further sum equivalent to 4% of the amount recovered will be credited from the Reward Fund to the "Branch Pool" for distribution among all the staff in the Branch certified by the Staff Officer in-charge of the Branch.

8.2 Payments in respect of paragraphs 8.0 and 8.1 above where the amount for distribution exceeds Rs. 50,000/- will be determined by a Panel of three Deputy Collectors which will include the D.C./C of the respective Unit/s.

8.3 Prior to approving 'Distribution' Lists, all Staff Officers should ensure that no appeals in respect of the particular case/s are outstanding and that no claim/s for Refunds have been made.

9. The normal shares allotted to the different grades of Officers will be as follows :

*DDC-30  
not  
S.C*

Sub-Collectors	..	12 shares	<u>POLICE OFFICERS</u>
U.C.S. Officers	..	08 shares	Inspectors .. 10 shares
Masters	..	05 shares	Sub Inspectors .. 08 shares
Stenographers	..	04 shares	Sergeants .. 04 shares
Tide Surveyors	..	04 shares	Constables .. 03 shares
Coxswain	..	04 shares	Police Drivers .. 04 shares
Motor vehicle Drivers	..	04 shares	
Telex Operators	..	04 shares	
Launch Drivers	..	04 shares	
Typists	..	03 shares	



Tide Waiters .. 03 shares  
 Lascar .. 03 shares  
 Female Searchers .. 03 shares  
 Guards .. 03 shares  
 K.K.S. .. 03 shares  
 Telephone Operators .. 03 shares  
 Labourers ... 01 share

ARMY OFFICERS

Captains .. 12 shares  
 Lieutenants .. 10 shares  
 2nd Lieutenant .. 08 shares  
 Sergeant .. 04 shares  
 Other Ranks .. 03 shares

NAVAL OFFICERS

Lieutenants .. 12 shares  
 2nd Lieutenants .. 10 shares  
 S/Lieutenants .. 08 shares  
 Petty Officers .. 08 shares  
 Other Ranks .. 03 shares

EXCISE OFFICERS

O.I.C. .. 12 shares  
 Inspectors .. 10 shares  
 Sub-Inspectors .. 08 shares  
 Sergeants .. 04 shares  
 Other Ranks .. 03 shares.

10. Officers of any other Institution will be entitled to equivalent shares at my absolute discretion.

11. Detections made by Officers of other Departments on information in the course of their duties will entitle informants and detecting or seizing officers to the same percentage shares as stated in this Departmental Circular.

12. Since this Act gives me absolute discretion; I may, in cases where I consider it necessary, refrain from making any distribution or, even vary the percentages of shares stated herein.

13. In case where there are no proceeds or penalties available for distribution, but which merit rewards, payments to such persons will be made by me at my absolute discretion from the Reward Fund.

14. In cases where S.00 of this Department are the Seizing or Detecting Officers or Initiating Officers, such shares as are due to them will be determined at the time/distribution on the same basis as indicated in this Circular, but the amount shall be payable into the Customs Reward Fund.

A percentage table, of the other half as stated in paragraph (2) (b) of Section 153 of the C.O. setting out the broad principles of this Departmental Circular is as follows:

Paragraph Reference	Informant.	Seizing or Detecting Officer	Accessories before and after seizure with Seizing Officers	Reward Fund	Fuel Fund
One 1st Degree information	60%	20%	20%	2 1/2% of the sum due to all informants and Initiating Officers in paragraphs 1, 2, 3, 5(a) and 5(b).	5% of the sum due to all informants and Initiating Officers in paragraphs 1, 2, 3, 5(a) and 5(b).
Two 2nd Degree information	40%	30%	30%		
Three 3rd Degree information	40% 20%	30% 40%	30% 40%		
Five (g) Initiating Officer's information	The percentages are the same as in paragraphs (1), (2) and (3) above.				
Five (h) Initiating Officer's information	60%	20%	20%		
	50%	30%	20%		

Departmental Order No. 373 of 1st April 1969 is hereby rescinded.

(P. Weerasekera)  
HDP PRINCIPAL COLLECTOR OF CUSTOMS

sas/ 1  
3rd Floor,  
Grindlay's Bank Building,  
Colombo 1.  
January 28, 1968.

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118 A

REMINDER NOTE ON DO.PL. 118.

To ALL : D.CC.  
D.D.CC.  
A.D.CC.  
S.CC.

PAYMENT OF REWARD TO OFFICERS IN CENTRAL SALES UNIT:

Your kind attention is drawn to paragraph 6 (iii) of DO.PL.118 according to which normal shares are paid from proceeds of sale to officers who are engaged for duties on "Custody and Sale of Goods Seized."

It has been brought to the notice by the Officers of the Central Sales Unit, that the above provision of the D.O. has not been given effect to, and has resulted in the denial of due shares to those working in that Unit.

Officers preparing/approving Reward Lists are requested to ensure that the names of Officers working at the Central Sales Unit are included therein.

D.D.C. Central Sales Unit is requested to ensure that the list of names of Officers are periodically sent to the Directors and Heads of Divisions.

*(Signature)*

Sgt. P. WEERASEKARA

DIRECTOR GENERAL OF CUSTOMS

Director of Customs  
Policy Planning & Research,  
Sri Lanka Customs,  
Colombo - 1.  
3<sup>rd</sup> January, 1994.

(14)

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D.O. No: PL 118 B  
Gen. 18.

Addendum to para 6 of D.O. PL 118 of 28th January, 1988.

Distribution of Rewards

- a. In Valuation Branch cases where the initiation and seizure involve the Officers attached to the Unit, 100 shares will be allotted to the Valuation Branch Pool for distribution among all members of the Branch.

  
Deputy Director  
(L. & P.)

Sgd./ P. Weerasekera.  
Director General of Customs.

Sri Lanka Customs,  
Colombo - 1.

15th May, 1989.

-/lf:

To All Officers

D.O.No.118C  
Gen. 18

DISTRIBUTION OF REWARDS  
(DO/PL/118 OF 28TH JANUARY, 1988)

It has been brought to my notice that when reward lists are finalised the Initiating/Detecting Officers are not kept informed. As a result the informants do not receive their rewards in time. When such amounts are not paid in time the Accountant is compelled to deposit this money which leads to additional delays when payments have to be made subsequently.

Therefore it will be the responsibility of the officer who is preparing the reward lists to inform the Initiating/Detecting Officers before the lists are sent to the Accountant for payment. Also when reward payments are made through other Departments it would be better if such persons are also informed of this arrangement so that the Departments concerned need not revalidate the payment cheques over and over.



D.D.C. (P&P)

Sgd/ L.A. Heengama  
DIRECTOR GENERAL OF CUSTOMS

5th Floor,  
Times Building,  
Colombo 1.  
11th September, 1991.



DO No. PL. 113D  
Gen. 18

TO ALL OFFICERS


Distribution of Rewards

The following sub-paragraph will be added to paragraph 06 of DO PL. 118 of 28th January 1988.

(e) in all cases of distribution of rewards, fifty shares will be credited to an additional pool from which due shares will be distributed to the officers attached to Policy, Planning and Research Division and Training Division.

The order dated 21.9.93 suspending the implementation of DO PL 118D is hereby withdrawn.

All Directors are requested to ensure that with effect from 15th December 1993, the allotment of fifty shares be made in the lists of distribution certified by them.

  
Director General of Customs

Policy Planning & Research Division,  
Sri Lanka Customs,  
Colombo - 01. 07 December 1993.

(18)

DO. NO. PL.118 E  
Gen. 18

To: All Officers,

Addendum to Para 6, and Amendment of the third para under NOTE of Para 6 in DO. NO. PL.118 of 28th January, 1988.  
Gen. 18

DISTRIBUTION OF REWARDS

PARA 6

- (f) In the Intelligence and Investigations Branch, and the Special Investigation and Intelligence Unit, cases where initiation, detection and seizure, involve officers of the Branch or the Unit, and where the total proceeds exceeds Rs.25,000/-, 100 shares will be allotted to the pool for distribution among all officers and employees in the Branch or the Unit.

PARA 6

NOTE (third para)

Except for Appraising Branch, Preventive Branch, Baggage Branch, Bonding Branch, Valuation Branch, Intelligence and Investigations Branch and Special Investigations and Intelligence Unit cases where 100 shares are allotted for distribution among all officers and employees of the Branch, no officer or employee will be entitled to draw normal shares for being on duty plus any other share due to him in a particular case. He will be entitled to the share which has the greater share value only.

*M. P. Weerasekera*

Sgd. P. Weerasekera  
Director General of Customs

Director of Customs  
(Policy Planning & Research  
Division)

Sri Lanka Customs,  
Times Building,  
Colombo 01.  
Date : 8th September, 1993

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DOPL.118F  
Gen.18

To: All officers,

DISTRIBUTION OF REWARDS

The sub-paragraph 06(e) of DOPL.118 of 28th January, 1988 (added by DOPL.118D of 7th December, 1993 and amended by DOPL.118D of 19th May, 1994) is hereby repealed and substituted by the following new sub-paragraph with effect from 1st March, 1995.

06(e) - In all cases of distribution of Rewards where the total proceeds in an individual case is not less than Rs.25,000/- sixty shares (60) will be credited to an additional pool from which due shares will be distributed to the officers attached to following Divisions/ Branches/ Units.

- i. Policy Planning & Research Division
- ii. Training Division
- iii. Chemical Branch (Laboratory)
- iv. Legal Affairs Unit
- v. Board of Investment Office at Lotus Road and Biyagama Export Promotion Zone (B.E.P.Z)

The payment to officers of these Divisions/ Branches/ Units will be subject to the following conditions.

- (1) These officers will not be entitled to claim any reward share from any other reward pool.
- (2) A reward share will be worked out in proportion to the number of days an officer would attend office during a month.

All Directors are requested to ensure that with effect from 1st March, 1995, the allotment of sixty shares (60) be made in the lists of distribution certified by them.

  
Director of Customs  
Policy Planning & Research Division

Sgd/- P. Weerasekera  
Director General of Customs

Policy Planning & Research Division,  
Sri Lanka Customs,  
Colombo 01.  
06<sup>th</sup> March, 1995

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DOPL. 118 G  
Gen. 18

To: All Staff Officers,

**CLARIFICATION IN REGARD TO THE TERMS  
"ADDITIONAL CUSTOMS DUTY" REFERRED TO  
IN PARAGRAPH 8 OF DOPL. 118**

Distribution of Rewards

Attention is invited to paragraph 8 of DOPL. No.118 which is reproduced below :

"Additional Recoveries

- 8.0 Whenever additional recoveries are made from imports and exports after the Entries have been finalised, a sum equivalent to 6% of the amount recovered as additional Customs duty will be paid from the reward fund to the Officer/s on whose initiative/s such recovery was made.
- 8.1 A further sum equivalent to 4% of the amount recovered will be credited from the reward Fund to the "Branch Pool" for distribution among all the staff in the Branch certified by the Staff Officer in-charge of the Branch.
- 8.2 Payments in respect of paragraphs 8.0 and 8.1 above where the amount for distribution exceeds Rs.50,000/- will be determined by a Panel of three Deputy Collectors which will include D.CC of the respective Unit/s.
- 8.3 Officers of any other Institutions will be entitled to equivalent shares at my absolute discretion".

All Staff Officers are hereby informed that for legal and administrative purposes, Turnover Tax, Excise duty and Defence levy collected or recovered by the operation of any of the provisions of the Customs Law, shall be construed as deemed Customs duty; and therefore, such taxes and levies collected as additional Customs duties are deemed to be additional Customs duties and the percentum prescribed in the Circular above is payable as rewards from the Reward Fund to the officers on whose initiatives such recoveries are made.

*Director of Customs,  
Policy, Planning and Research Division.*

Sgd: P. WEERASEKERA  
Director General of Customs

Ref: PL. 57  
Policy Planning & Research Division,  
Sri Lanka customs,  
Colombo 01.

February, 1995  
*March*

(B)

AMENDMENT TO DOPL 118

Distribution of Rewards to Prosecuting Officers assisting in Customs Inquiries and in Trials of Customs Cases before Courts and to Officers Giving expert opinion regarding Valuation of Goods for Purposes of Investigation, Inquiry and Court Action

1. Paragraph 5 of DOPL 118 is amended by the inclusion of the following as sub-paragraph (J):

"(J) A Prosecuting Officer who assists in a Customs inquiry or in any trial of a Customs Case before a Court or an Officer who gives expert opinion on valuation of goods in a customs inquiry or in any trial of a Customs Case before a Court will be entitled to his normal share in (a), (b), (c), (g) and (h) above, provided that the value of such shares to any one such Officer shall not exceed the value of shares payable to an Investigating Officer or an Investigating Officer in the Investigating Team who will be entitled to his normal share in terms of paragraph (i) above".

Note

The value of shares in each case in terms of sub-paragraph (J) payable to Officers giving expert opinion on precious metals, gems etc., regarding valuation of goods seized shall be credited to a pool known as the Gem Appraisers' Unit Reward Pool.

Contd...2/

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2. Paragraph 6 of DOPL 118 is hereby deleted and the following paragraph is substituted therefor:

"The total balance percentage left over after payment of those entitled to rewards as indicated above, will be distributed among Seizing and/or Detecting Officers together with all other Officers concerned either before or after seizure, who had anything substantial to do with the case on the following basis:-

- (i) Officers who have actively directed proceedings either before or after detection - Normal shares
- (ii) Custody and release of goods seized - Normal shares from proceeds of sale
- (iii) Valuation of goods for sale or disposal - Normal shares from proceeds of sale
- (iv) Central Sales Unit Pool - Thirty (30) shares from the proceeds of sale"

Note 1

For purposes of expenses under Section 153 of the Customs Ordinance, any expenditure incurred on account of payment for work done outside the Hours of General Attendance by any Branch in respect of any case shall be credited as expenses incurred in respect of such case and will be deducted from the proceeds of sale or penalty, and, the Customs Overtime Fund will be reimbursed by such amount incurred as expenditure.

Cotnd...3/



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NOTE 2

Director/Deputy Director in charge of any Unit should note that as the Officers handling any activity pertaining to any case are entitled to rewards in terms of DOPL 118 which is an incentive, further remuneration by way of earnings for work done outside the Hours of General Attendance will tantamount to double payment and therefore, such exercise should be discouraged.

3. This order will come into force with effect from 16th, May 1995.



**P. Weerasekera**  
**Director General of Customs**

Sri Lanka Customs,  
Colombo  
16th May 1995.


Ref. No. PL.57

TO: ALL OFFICERS

AMENDMENT TO D.O. PL. NO.118

Inclusion of the Staff of the Office of the Director General of Customs in the Reward Distribution Lists of the various Divisions/Branches/Unit of the Department

1. Paragraph 6 of D.O.PL.No.118 is hereby amended by the inclusion of the following sub-paragraph at the end of the last sub-paragraph just above the last Note therein :-  
" Staff of the Office of the Director General of Customs, viz :  
(i) Personal Stenographer cum Secretary to D.G.C.  
(ii) Two (02) Customs Inspectors, Grade I  
(iii) Chief Karyala Karya Sahayaka (Arachchi), and  
(iv) Driver attached to D.G.C.,  
will be allocated (08) eight shares in each Case, and such allocation will be sub-divided for the purpose of distribution in terms of Paragraph 9 of DO. PL.118".
2. Officer-in-charge of the Office of the Director General of Customs (Personal Stenographer to D. G. C) will periodically inform the Director/Deputy/Assistant/S.C. in charge of the Branch, the names of the personnel indicated above, for inclusion in each distribution list.
3. This amendment will come into force with effect from 01st August, 1995.

  
DIRECTOR GENERAL  
OF CUSTOMS

Ref: PL. 57  
5th Floor, 'Times' Building,  
Sri Lanka Customs,  
Colombo.01 31st July 1995.

cf.



(6)

D.O.PL. 118 (J).

To: All Officers.

Inclusion of the Staff of the Office of the  
Director General of Customs in the Reward  
Distribution List - Amendment to DOPL 118

Paragraph 1 of DOPL 118 (I) of 31st July, 95 is hereby deleted and substituted therefor by the following:

"An additional Eight (8) shares in each case will be allocated for the Reward Pool of the PP&R Division. The staff attached to the office of the Director General of Customs too along with the staff of the PP&R Division will be paid their rewards from the pool periodically. Due shares will be assigned to them by the Director of Customs (PP&R) in terms of paragraph 9 of DOPL 118."

This amendment is made consequent to representations made by Trade Unions.



P. Weerasekera

Director General of Customs.

Ref. file No. PL.57.  
Sri Lanka Customs,  
Colombo.

09 October, 1995.

nnkl/-

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DOPL 118 K

To All Officers

New Withholding Taxes (WHT)

Annexed hereto is a Government Notice dated March 27, 2003 published in the Sunday Observer of March 30, 2003, under the hand of Secretary, Ministry of Finance.


Your attention is drawn to the first two items viz.

**Reward payments by the Government to informants and others**

and

**Payment of shares of fines etc by Government Institutions**, under the sub heading 'New Withholding Taxes (WHT)' in this notice. for your information and compliance.

The DGC has advised subjecting every payment of rewards/fines etc made on or after April 01, 2003 to such 10% tax.

  
R.U. Gooneratne,  
Director of Customs,  
(Policy Planning & Research)

Policy Planning & Research Division,  
Sri Lanka Customs,  
Colombo 01,  
01.04.2003.



# Government Notice

In accordance with the amendments proposed in the last budget to the Inland Revenue Act No. 38 of 2000, the following provisions will come into effect from the relevant dates.

## Employment Income -

- Any compensation for loss of employment, being employment income, paid under a scheme that is not uniformly applicable and forming part of taxable income will be taxed at normal progressive rates to a maximum rate of 20% with effect from April 01, 2002.
- Any shares in a company that are received as a benefit from employment and disposed of on or after April 01, 2003, will be taxed on the difference between the higher of sale value or the market value on the date of disposal of such shares and the purchase price, if any, at which the shares were issued. In the event that there is a change in employer then the shares would be deemed to be disposed of on the date of termination of such employment. Tax on this income will be taxed as if this amount represented the sole Taxable Income of such person without aggregating with the other taxable income.
- The exemption available to Government Officers and others under Section 9 (a) and (b) will continue. However, with effect from April 01, 2003, where such officers and other employees have other taxable income, then the employment income of such employees will be included with such other income for purpose of computing the tax payable and would thereafter be entitled to a tax credit calculated on the employment income in order to ensure that the said employment income is exempted.
- The exemption granted to individuals employed on a ship under Section 9 (j) will be withdrawn with effect from April 01, 2003.

## Rent Income - Exemption

The exemption of Rental Income on houses constructed on or after April 01, 2003 will be limited to 05 years of assessment including the year of construction.

## Dividend Income

- All resident companies shall deduct tax @ 10% when any dividend is declared and paid out of the taxable profits of such company on or after April 01, 2002.
- Dividends paid to unit holders / share holders of a unit trust or a mutual fund will be exempted from tax with effect from April 01, 2003.
- Any taxable dividend received on or after 01.04.2003 from outside Sri Lanka will liable to tax @ 10% subject to the provisions of any Double Tax Agreement.

(26)      (CS)      (40)

**Business Income -**

The profits earned from any off-shore business for any period commencing on or after April 01, 2003 will be exempt from tax, subject to conditions stipulated in Section 15 of the Inland Revenue Act.

**Non Resident Companies**

Remittance tax will be calculated @ 10% of the aggregated amount of remittances within the meaning of the Inland Revenue Act, made on or after April 01, 2003 out of taxable profits and income.

**New Withholding Taxes (WHT)**

The following WHT will be implemented with effect from April 01, 2003.

● **Reward payments by the Government to informants and others**

10% tax shall be deducted from the aggregate amount of such payments made during any calendar month by the paying authority and remitted to the Commissioner General of Inland Revenue.

● **Payment of shares of fines etc. by Government Institutions**

10% tax shall be deducted from the aggregate amount of such payment during any calendar month by the paying authority and remitted to the Commissioner General of Inland Revenue.

● **Payment of lottery prizes and betting or gambling winnings (including casinos)**

10% shall be deducted from each such winning, by any gambling and betting institution, where the prize or amount of winning is not less than Rs. 500,000/= in any one day. This will be applicable to any lottery conducted in Sri Lanka where the prizes are awarded in cash or otherwise. The total amount of betting and gambling winnings on a daily basis should be considered by all gambling and betting institutions in determining the tax. The tax shall be deducted on a daily basis and when the payments are made and remitted to the Commissioner General of Inland Revenue.

Please note that the above provisions do not cover all of the amendments proposed to the Inland Revenue Act but only those of an urgent nature. Details of other amendments may be obtained from the amendment bill.

**Secretary  
Ministry of Finance**

27th March 2003

To : All Officers,

**Distribution of Rewards**

The distribution of rewards should be made after a period of five months from the date of forfeiture.

All Staff Officers who approve reward lists are required to ensure that this requirement is duly complied with before their approvals are granted for the payment of such rewards.

This Departmental Order will come into operation with immediate effect.

Sgd : S.A.C.S.W. Jayathilake  
Director General of Customs



D.H.J. Perera  
Director of Customs  
(Policy Planning & Research)

Policy Planning & Research Division,  
Sri Lanka Customs,  
Colombo 1.  
13.10.2003.

Ref. FP/T/06/335(32) of 28.08.2003

අමස/03/1282/105/082 2003.07.30 දිනයකි

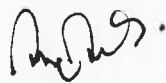
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**DOPL 118 M**

**To: All Officers**

**Distribution of Rewards**

You are hereby informed that the DOPL No. 118 (L) of 13.10.2003 is cancelled.



P.D.K. Fernando  
Director of Customs  
P.P. & R.

Sgd. S.A.C.S.W. Jayathilake  
Director General of Customs

Policy Planning & Research Division  
Sri Lanka Customs  
Colombo 01.

30.12.2005

Ref: F1/Cus/Mis of 29.12.2005  
from Ministry of Finance and Planning



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இலங்கைச் சங்கம்  
Sri Lanka Customs

Departmental Order  
DOPL – 118 N

Telephone: 2478864(DC), 2342501(DDC), 2445146(SC)

E-mail: slcus\_ppr@hotmail.com

සියලුම නිලධාරීන් වෙත :  
சகல அலுவலர்களுக்கும் :  
To All Officers :

**Allocating Rewards for Public Management Assistant (PMA) Service**

With the introduction of the new Public Management Assistant Service, All Stenographers and Typists have been accommodated in the service, giving them the title "Public Management Assistant".

Hence, considering that all stenographers and typists are of similar service, all such officers should receive 04 shares of the reward with immediate effect.

Thus, the Section VII & VIII of the 6<sup>th</sup> Paragraph of DOPL 118 is hereby amended.

Sgd./ S.A.C.S.W.Jayathilake  
Director General of Customs

  
G. A. Leslie Gamini  
Deputy Director of Customs  
Policy Planning & Research Division  
Sri Lanka Customs,  
Colombo 01.  
25<sup>th</sup> June 2008

Ref. The Letter No.AB/CC/ 05, නිරෝධ dated 05.06.2008 of Director General of Customs	Effective Date 25.06.2008	Publish Date: 25.06.2008
Subject: Distribution of Rewards		
Related file : DOPL 118		



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**ශ්‍රී ලංකා රේගුව**  
**இலங்கைச் சங்கம்** Sri Lanka Customs  
**දෙපාර්තමේන්තු නියෝගය**  
**தீணைக்களக் கட்டளை**  
**Departmental Order**

**DOPL 118 [O]**

DC: 2478864 2446361(Fax) DDC: 2342501 SC: Tel/Fax- 2445146 E-Mail: ddcppnr@customs.gov.lk

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சகல அலுவலர்களுக்கும்  
To All Officers

**Distribution of Rewards**

The following sub-paragraph will be added to paragraph 06 of DOPL 118 of 28<sup>th</sup> January 1988, last amended by DOPL (E) of 8<sup>th</sup> September 1993.

**(g) Information and Communication Technology Reward Pool (ICTRP)**

- (i) With effect from 01.04.2014, an additional pool named Information and Communication Technology Reward Pool (ICTRP) shall be established.
- (ii) In all cases of distribution of rewards where the total proceeds to be distributed exceeds Rs.25,000/=, **thirty shares** shall be credited to the said ICTRP.
- (iii) Starting from 01.04.2014, at the end of every calendar month, the total collection remaining in the ICTRP shall be distributed exclusively among the officers attached to the ICT Directorate as follows.
  - (A) 50% of the remaining balance in the ICTRP shall be distributed among the ICT Technical Team. For purposes of this paragraph ICT Technical Team shall be comprised of -
    - Superintendents of Customs (Technical)
    - Deputy Superintendents of Customs (Technical)
    - Assistant Superintendents of Customs (Technical)ADGC (Corp) shall certify the names of the ICT Technical Team for purpose of this paragraph.
  - (B) The remaining 50% of the ICTRP shall be distributed among **all the staff (including the ICT Technical Team)** of the ICT Directorate as follows-
    - Superintendents of Customs
    - Deputy Superintendents of Customs
    - Assistant Superintendents of Customs
    - Minor staff.

All Directors are requested to ensure that with effect from 01<sup>st</sup> April 2014, thirty shares are allocated to ICTRP in the lists of distribution exceeding Rs. 25,000/= in proceeds, certified by them.

Sgd. **Jagath P. Wijeweera**  
Director General of Customs

  
R.P.D.T. Seneviratne  
Director of Customs  
Policy, Planning & Research Directorate  
Sri Lanka Customs  
Colombo 11.  
27.03.2014

Ref	: Letter of DGC on 03.03.2014	Effective Date : 01.04.2014
Subject	: ICT Reward Pool	
Related Files	: DOPL 118	





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**இலங்கைச் சங்கம்** Sri Lanka Customs  
**දෙපාර්තමේන්තු නියෝගය**  
**திணைக்களக் கட்டளை**  
**Departmental Order**

**DOPL 118[P]**

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சகல அலுவலர்களுக்கும்  
To All Officers

**Amendment to DOPL No 118**

Inclusion of the staff of the offices of the Additional Directors General of Customs in the Reward Distribution Lists

Paragraph 6 of D.O.P.L No.118 of 28<sup>th</sup> January 1988 is hereby further amended by the inclusion of the following sub paragraph at the end of the last sub-paragraph just above the last note therein.

"Staff in the offices of the Additional Directors General of Customs as indicated below, viz:

Staff	Office
One member of Office Employee Service & One member of Driver	Additional Director General Customs Revenue & Services
One member of Office Employee Service	Additional Director General Customs Human Resources
One member of Office Employee Service & One member of Driver	Additional Director General Customs Enforcement
One member of Office Employee Service & One member of Driver	Additional Director General Customs Regional
One member of Office Employee Service	Additional Director General Customs Corporate

To allocate further (08) eight shares from each case (**Total of the PP&R Pool will be 76**), and such allocation will be sub-divided for the purpose of distribution in terms of paragraph 9 of DOPL 118".

This amendment will come to effect from 1st of October 2014.

Sgd: **Jagath P. Wijeweera**  
Director General of Customs.

  
**T.A.L. Weerasinghe**  
Director of Customs  
Policy, Planning & Research Directorate  
Sri Lanka Customs  
Colombo 11.  
26.09.2014

Reference :	Approval given at the ADGC's meeting held on 24.09.2014 as per minute by ADGC Corporate dated 24.09.2014	Effective Date : 01.10.2014
Subject :	Amendment to DOPL 118	
Related File:	DOPL 118	



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இலங்கைச் சங்கம் Sri Lanka Customs  
දෙපාර්තමේන්තු නියෝගය  
தீணைக்களக் கட்டளை  
Departmental Order

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DOPL 118[Q]

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சகல அலுவலர்களுக்கும்  
To All Officers

**Amendment to DOPL No 118**

Allotment of Shares to DSC for Rewards

It has been decided to amend the DOPL 118 of 28<sup>th</sup> January 1988 to include the grade of Deputy Superintendent of Customs and the normal shares allotted to them. As such, the paragraph 9 of the said DOPL 118 is now amended as follows:

**"Deputy Superintendent of Customs .. 10 shares"**

This amendment is effective from 08.07.2015 please.

**R. Semasinghe**  
Director General of Customs  
Sri Lanka Customs  
Colombo 11.  
09.07.2015

Reference : DGC's approval on 08.07.2015	Effective Date : 08.07.2015
Subject : Allotment of shares to DSC's for reward	
Related File: DOPL 118	



(31)

**ශ්‍රී ලංකා රේගුව**  
**இலங்கைச் சங்கம்** Sri Lanka Customs  
**දෙපාර්තමේන්තු නියෝගය**  
**திணைக்களக் கட்டளை**  
**Departmental Order**

**DOPL 118[R]**

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சகல அலுவலர்களுக்கும்  
To All Officers


**Amendment to DOPL No 118**

**Increasing the Number of Shares allocated to the PP&R Pool**

As per the decisions taken by the DGC at the ADGC meeting held on 02.09.2015 and 22.09.2015, following amendments are made to the DOPL 118.

1. The total number of shares allocated from each case to the PP&R Pool will be 100, and such allocation will be sub-divided for the purpose of reward distribution in terms of paragraph 9 of DOPL 118.
2. The staff of the Narcotic Division is included in the PP&R Pool with effect from 02.09.2015.
3. The staff of the CIU is included in the PP&R Pool with effect from 01.07.2015.
4. The entire staff of the ADGC offices is included in the PP&R Pool with effect from 01.07.2015.

All Directors are requested to ensure that with effect from 25.09.2015, the allotment of 100 shares be made to the PP&R Pool, in the reward distribution lists approved by them.

  
**R. Semasinghe**  
Director General of Customs  
Sri Lanka Customs  
Colombo 11.  
28.09.2015

Reference :	DGC's approval on 02.09.2015 and 22.09.2015 at the ADGC Meetings.	Effective Date :	25.09.2015
Subject :	Increasing the Number of Shares allocated to the PP&R Pool		
Related File:	DOPL 118		



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இலங்கைச் சங்கம் Sri Lanka Customs  
දෙපාර්තමේන්තු නියෝගය  
தீணைக்களக் கட்டளை  
Departmental Order

DOPL 118[S]

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சகல அலுவலர்களுக்கும்  
To All Officers

**Amendment to DOPL No 118F**

Amendment to the Sub-Paragraph 06(e) of DOPL 118F

The sub-paragraph 06(e) of DOPL 118 of 28<sup>th</sup> January 1988 (as amended by DOPL 118F of 06<sup>th</sup> March 1955) is hereby further amended by the substitution for the words "**In all cases of distribution of Rewards where the total proceeds in an individual case is not less than Rs.25,000/=**" with the words "**In all cases of distribution of Rewards where the total proceeds to be distributed exceeds Rs.25,000/=**".

The other terms and conditions stipulated in the said DOPL will remain unchanged.

All directors are requested to ensure that with effect from 30.11.2015, the above allocation is made to the PP&R Pool, from the rewards distribution lists approved by them.

**R. Semasinghe**  
Director General of Customs  
Sri Lanka Customs  
Colombo 11.

.11.2015

Reference :	DOPL 118F	Effective Date :	30.11.2015
Subject :	Amendment to DOPL 118F		
Related File :	DOPL 118		



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இலங்கைச் சங்கம் Sri Lanka Customs  
දෙපාර්තමේන්තු නියෝගය  
திணைக்களக் கட்டளை  
Departmental Order

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DOPL 118 T

සියලුම නිලධාරීන් වෙත  
சகல அலுவலர்களுக்கும்  
To All Officers

**Amendment to DOPL 118**

**Inclusion of the staff of Commodity Classification Branch to the Policy Planning and Research Directorate Pool**

As per the decisions taken by the ADGC meeting held on 15.09.2017, following amendment is made to the DOPL 118.

- The staff of the Commodity Classification Branch is included in the PP&R Pool.

This amendment will come to effect from 1st of October 2017.

Sgd: **P.S.M. Charles**  
Director General of Customs.

*W 21/11/2017*  
**L.P. Ariyaratne**  
Director of Customs  
Policy, Planning & Research Directorate  
Sri Lanka Customs  
Colombo 11.  
02.11.2017

Reference	Approval given at the ADGC's meeting held on 15.09.2017 as per the minute by ADGC (Revenue and Services) dated 17.10.2017.	Effective Date :01.10.2017
Subject	Amendment to DOPL 118	
Related File	DOPL 118	



ශ්‍රී ලංකා රේගුව  
இலங்கைச் சங்கம் Sri Lanka Customs  
දෙපාර්තමේන්තු නියෝගය  
தீணைக்களக் கட்டளை  
Departmental Order

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DOPL 118[U]

සියලු නිලධාරීන් වෙත  
சகல அலுவலர்களுக்கும்  
To All Officers

**Amendment to DOPL No 118**

**Increasing the Number of Shares allocated to the PP&R Pool**

It has been decided to amend the DOPL 118 of 28<sup>th</sup> January 1988 as follows;

- The total number of shares allocated from each case to the PP&R Pool will be 125, and such allocation will be sub-divided for the purpose of reward distribution in terms of paragraph 9 of DOPL 118.

All Directors are requested to ensure that with effect from 07.11.2017, the allotment of 125 shares be made to the PP&R Pool, in the reward distribution lists approved by them.

*P.S.M. Charles*

**P.S.M. Charles**  
Director General of Customs  
Sri Lanka Customs  
Colombo 11.  
08.11.2017

Reference : DGC's approval on 07.11.2017	Effective Date : 07.11.2017
Subject : Increasing the Number of Shares allocated to the PP&R Pool	
Related File: DOPL 118	



47

**ශ්‍රී ලංකා රේගුව**  
**இலங்கைச் சங்கம்** Sri Lanka Customs  
**දෙපාර්තමේන්තු නියෝගය**  
**திணைக்களக் கட்டளை**  
**Departmental Order**

**DOPL 118V**

සියළුම නිලධාරීන් වෙත  
சகல அலுவலர்களுக்கும்  
To All Officers

**Amendment to DOPL 118**

**Distribution of Rewards**


**Establishment of Risk Management Reward Pool (RMRP)**

The following sub-paragraph will be added to paragraph 06 of DOPL 118 of 28<sup>th</sup> January 1988, last amended by DOPL 118(U) of 08<sup>th</sup> November 2017.

(h) Risk Management Reward Pool (RMRP)

- (i) With effect from 15.04.2019, an additional pool named Risk Management Reward Pool (RMRP) shall be established.
- (ii) In all cases of distribution of rewards where the total proceeds to be distributed exceeds Rs. 25,000/=, fifty (50) shares from the 2<sup>nd</sup> 20% of the proceeds shall be credited to the said RMRP.
- (iii) Starting from 15.04.2019, at the end of every calendar month, the total collection remaining in the RMRP shall be distributed exclusively among the all staff attached to the Risk Management Unit.

All Directors are requested to ensure that with effect from 15<sup>th</sup> April 2019, fifty shares from the 2<sup>nd</sup> 20% of the proceeds are allocated to RMRP in the lists submitted to Finance Directorate of distribution exceeding Rs. 25,000/= in proceeds, certified by them.

  
**P.S.M. Charles**  
Director General of Customs  
Sri Lanka Customs  
Colombo 11  
04/04/2019

Reference:	DGC's approval on draft DOPL dated 02/04/2019	Effective Date:15/04/2019
Subject:	Establishment of Risk Management Reward Pool (RMRP)	
Related files:	DOPL 118	



ශ්‍රී ලංකා රේඛව  
இலங்கைச் சங்கம் Sri Lanka Customs  
දෙපාර්තමේන්තු නියෝගය  
தீணைக்களக் கட்டளை  
Departmental Order

466

DOPL 118W

සියළුම නිලධාරීන් වෙත  
சகல அலுவலர்களுக்கும்  
To All Officers

**Establishment of a Common Reward Pool**

The sub-paragraph 06(e) of DOPL 118 of 28th January, 1988 (added by DOPL 118F of 6th March 1995, as amended) is hereby repealed and substituted by the following new sub-paragraph with effect from **01 November, 2019**.

**"06 (e)**

i. In all cases of distribution of Rewards where the total proceeds to be distributed exceeds Rs. 25,000/=, **two hundred and five shares (205)** will be credited to an additional pool, hereby called as the "PP&R Pool", from which due shares will be distributed to the officers attached to following Directorates/ Branches/ Units.

- ADGCC's Staff ✓
- Appeal Directorate ✓ *අභියාචනා දෙපාර්තමේන්තුව*
- Bio-Diversity, Cultural & National Heritage Protection Division ✓
- Central Intelligence Directorate ✓
- CHA Unit & TIN/VAT Counter ✓
- Commodity Classification Division ✓
- Customs Laboratory ✓
- DGC's Staff ✓
- EPZ Biyagama ✓
- Gem Branch ✓
- Human Resource Development Directorate ✓
- Information and Communication Technology Directorate ✓
- Legal Affairs Directorate ✓
- Narcotic Control Unit ✓
- Policy, Planning and Research Directorate ✓
- Risk Management Unit ✓

ii. At the end of every calendar month, the total collection remaining in the PR&R Pool shall be distributed exclusively among the officers attached to the above mentioned Directorates/ Branches/ Units as follows,

- a. 100% weighted distribution from the total shares to the officers attached to following 5 Directorates/ Branches/ Units.
- i. Customs Laboratory
  - ii. Commodity Classification Division
  - iii. Human Resource Development Directorate
  - iv. Legal Affairs Directorate
  - v. Policy, Planning and Research Directorate



- 145
- b. 75% weighted distribution from the total shares to the officers attached to following Directorates/ Branches/ Units.
- i. ADGCC's Staff
  - ii. Appeal Directorate
  - iii. Bio-Diversity , Cultural & National Heritage Protection Division
  - iv. Central Intelligence Directorate
  - v. CHA Unit & TIN/VAT Counter
  - vi. DGC's Staff
  - vii. EPZ Biyagama
  - viii. Gem Branch
  - ix. Information and Communication Technology Directorate
  - x. Narcotic Control Unit
  - xi. Risk Management Unit

A reward share will be worked out in proportion to the number of days an officer would attend office during a month.

- iii. Bi-Annual revision of above categorization and eligible Directorates/ Branches/ Units shall be executed by a panel appointed by Director General of Customs with the representation of Customs Trade Unions, under the guidance of Director of Customs (Policy, Planning and Research Directorate) and upon inclusion or exclusion of any Directorate/ Branch/ Unit from the pool, sufficient number of shares will be added or deducted respectively as per the decision of the panel. "

All Directors are requested to ensure that with effect from 01 November, 2019, the allotment of **two hundred and five shares (205)** be made in the lists of distribution certified by them.

DOPL 118I, DOPL 118J, DOPL 118O, DOPL 118P, DOPL 118R, DOPL 118S, DOPL 118T, DOPL 118U, DOPL 118V are hereby rescinded.



**P. S. M. Charles**  
 Director General of Customs  
 Sri Lanka Customs  
 Colombo 11.  
 27.11.2019

Reference:	DOPL 118	<b>Effective Date</b> <b>01.11.2019</b>
Subject:	Distribution of Rewards	
Related File:	DOPL 118D, 118F, 118I, 118J, 118O, 118P, 118R, 118T, 118U, 118V	

නිම නොවූ සිද්ධි ගොනු පිළිබඳ විස්තර

ඒකක	2015	2016	2017	2018	2019	2020	2021	2022	එකතුව
Air Cargo	3	-	1	-	1	8	2	5	20
BAGGAGE OFFICE	10	42	49	74	76	58	41	26	376
BQ EXAMINATION POINT	6	4	-	1	1	-	-	-	12
CENTRAL DISPOSAL DIRECTORATE	-	-	-	-	14	1	-	-	15
CIB	264	69	61	60	57	146	30	15	702
CENTRAL INTELLIGENCE UNIT	7	5	6	15	3	1	4	17	58
RISK MANAGEMENT DIRECTORATE	-	-	-	10	35	27	27	7	106
RTF	330	231	345	182	278	320	380	295	2,361
CSL COLOMBO	-	1	-	-	-	-	-	-	1
CENTRAL VERIFICATION TERMINAL	1	1	3	-	1	-	-	-	6
DHL	2	-	-	-	-	6	-	-	8
BCNP	1	9	34	48	23	17	27	2	161
CONSUMER PROTECTION UNIT	23	48	33	61	55	31	10	20	281
NARCOTIC	2	2	-	4	7	32	60	19	126

PORT CONTROL UNIT	12	19	8	18	16	38	25	20	156
EXPORT	9	7	4	1	1	6	-	2	30
GEM UNIT	-	5	-	1	-	-	3	-	9
GRAYLINE 1	-	5	3	4	4	26	144	26	212
GRAYLINE 2	-	-	11	10	11	92	146	6	276
HIGH RISK CARGO - GL I	-	15	4	1	-	-	-	-	20
NNR	-	-	-	-	-	-	-	4	4
ICT	118	23	16	33	38	46	10	13	297
BONDS INVESTIGATION UNIT	14	30	32	26	33	22	14	6	177
BONDS PROJECT UNIT	-	1	25	1	6	3	1	4	41
POSTAL APPRAISING BRANCH	-	-	-	-	-	-	1	319	320
JCT WAREHOUSE	-	1	-	-	-	-	-	-	1
JAFFNA	-	2	-	-	-	-	-	-	2
LEGAL AFFAIRS UNIT	6	-	-	-	-	-	-	-	6
LONG ROOM	-	-	-	-	-	1	-	-	1
MIDCO PELIYAGODA	-	4	-	-	-	-	-	-	4
NNR	-	1	4	-	1	-	-	-	6

PCAD	10	41	45	29	67	42	62	45	341
PPNR	1	1	6	-	-	-	-	-	8
PREVENTIVE	191	186	96	124	173	136	163	87	1,156
RCT	11	9	3	5	3	25	10	8	74
RISK MANAGEMENT DIRECTORATE	-	-	-	-	-	-	-	34	34
D Branch	8	37	29	16	7	180	42	16	335
POSTAL APPRAISING BRANCH	-	-	-	-	-	1	-	-	1
RSKD/CCE	2	3	-	5	-	1	3	-	14
HAMBANTHOTA PORT	3	2	1	-	-	35	-	-	41
VALUATION	-	1	3	1	-	-	-	20	25
එකතුව	1,034	805	822	730	911	1,301	1,205	1,016	7,824







16c. Submitted for  
for info, p1 414

මුදල් අමාත්‍ය  
නිති අ

MINISTRY OF FINANCE

D.T.  
සේවා මණ්ඩලය  
අංක 11/2/04  
11/2/04

මුද්‍රාණය කළ පිටපත, කොළඹ 01, කොළඹ 01, කොළඹ 01. The Secretariat, Colombo-01

දුරකථන } 484500  
අනුබලය } 484600  
Office } 484700

ෆැක්ස් }  
පෙ.සං } (941)449823  
Fax }

ෆැක්ස් }  
දුරකථන } (941)21409 CE  
Telex }

මගේ අංකය } 1000/473  
ආගම }  
My No. }

ඔබේ අංකය }  
ඔබගේ අංකය }  
Your No. }

දිනය } 2004.02.09  
දිනය }  
Date }

අධ්‍යක්ෂ ජනරාල්,

අතිකාර අරමුදල - ශ්‍රී ලංකා රේගුව  
ගෙවීය යන රේඛා පමාණයන් තීරණය කිරීම

ලක්ෂ සමීක්ෂණයක් මගින් සමාජ හා 2003.02.21 දිනට ලබා දෙන ලද,

1988.07.26 දිනට ගැනවි නිවේදනයට අනුව ආයතන අධ්‍යක්ෂ ජනරාල් හේ නිර්දේශ පරිදි  
විකල්ප නිමකම් ඇති නිලධාරීන් සඳහා පහත පරිදි අතිකාර ගණනය කර ගෙවීමට කටයුතු කරන බව  
සඳහන් කර ඇත. ( ආයතන සංග්‍රහයේ v 111 පරිච්ඡේදයේ 6 : 1 විධිවිධාන අනුව)

පැයකට ගෙවීම

= වර්තමාන මාසික විකල්ප වැටුප  
8 x 30

ර.පී.වික්රමසේන  
පෞර්ව සහකාර ලේකම්  
මුදල් අමාත්‍යාංශයේ ලේකම් වෙනුවට







ශ්‍රී ලංකා රේගුව  
 இலங்கைச் சங்கம் Sri Lanka  
 දෙපාර්තමේන්තු නියෝගය  
 திணைக்களக் கட்டளகள்  
**Departmental Order**

ඇමුණුම 13

DOPL 1274

සියළුම නිලධාරීන් වෙත  
 சகல அலுவலர்களுக்கும்  
 To All Officers


නව අතිකාල සමාලෝචන කමිටු නිර්දේශය

2004.02.09 දිනැති අංක මු/රේගු/47/3 දරණ මුදල් අමාත්‍යාංශයේ/ ජ්‍යෙෂ්ඨ සහකාර ලේකම්තුමාගේ ලිපියට අනුව, 1988.07.26 දිනැති ගැසට් නිවේදනය අනුව ආයතන අධ්‍යක්ෂ ජනරාල්ගේ නිර්දේශය පරිදි අතිකාල ගිණිකම් ඇති නිලධාරීන් සඳහා අතිකාල ගණනය කිරීම පහත සඳහන් පරිදි විය යුතු බව තීරණය කරනු ලදී. (ආයතන සංග්‍රහයේ VII පරිච්ඡේදයෙහි 6.1 විධිවිධාන අනුව)

පැයකට ගෙවීම = වර්තමාන මාසික ජිකාබද්ධ වැටුප

8 X 30

02. 2018.09.21 දින රැස්වූ නව අතිකාල සමාලෝචන කමිටුව තීරණය කළ පරිදි ඉහත දක්වා ඇති විධිවිධානයන්ට අනුව අතිකාල ගෙවීම සඳහා මුදල් ප්‍රතිපාදන ගොමැති බැවින්, නව අතිකාල සමාලෝචන කමිටු අවසාන නිර්දේශය ඉදිරිපත් කිරීමට යටත්ව අන්තර්ජාලිත යෝජනාවක් ලෙස රේගු දෙපාර්තමේන්තුවේ සියළුම නිලධාරීන් සඳහා, 2018.10.01 දින සිට ක්‍රියාත්මක වන පරිදි, දැනට පැයකට ගෙවනු ලබන අතිකාල මුදල (Overtime Rate) සියයට 50% කින් වැඩි කර ගෙවීමට මෙයින් නියෝග කරයි.

  
 එච්. ජේ. එම්. එස්. ජයරත්න  
 රේගු අධ්‍යක්ෂ  
 ප්‍රතිපත්ති, කැලසුම් හා පර්යේෂණ අංශය  
 2018.10.01

අ.කලේ/පී.එස්.එම්. වාරල්ස්  
 රේගු අධ්‍යක්ෂ ජනරාල්

ක්‍රියාත්මක වන දිනය : 2018.10.01	
විෂය	අතිකාල සමාලෝචන කමිටු නිර්දේශය

$$100 \times \frac{14.5}{100} \times \frac{156}{100}$$

$$217.5$$

Public Administration Circular Letter: 03/2017

My No: EST-06/OFTIM/07/4021  
Ministry of Public Administration  
and Management  
Independence Square  
Colombo 07.

19.04.2017

Secretaries to Ministries

Chief Secretaries of Provinces

Heads of Departments

Heads of State Corporations/ Statutory Boards

**Using the Finger Scanners to confirm the Arrival and Departure**

Your attention is drawn to Public Administration Circular 09/2009 dated 16.04.2009 and Public Administration Circular 09/2009(I) dated 17.06.2009 issued on the above matter.

02. Even though instructions and provisions have been stipulated in the above Circulars to keep records to confirm the arrival and departure of public officers to and from offices by using finger scanners in all Public Institutions, it has been reported that certain Government Institutions have not yet taken steps to implement the said system.

03. It has also been proposed under number 373 of the budget proposals 2017 presented by Hon. Minister of Finance to use the finger scanners to mark staff attendance at all Government Institutions.

04. Therefore all Government Institutions which have failed to implement the above system so far should take action to keep records to confirm the arrival and departure of officers to and from the office by using finger scanners, in terms of the provisions of the Circulars mentioned in the first paragraph.

Sgd/ J.J.Rathnasiri

Secretary

Ministry of Public Administration and Management

DO: - PL. 129/General 19

Sri Lanka Customs,  
Colombo.

TO ALL S.OO & OFFICERS.

PAYMENT OF OVERTIME FROM THE CUSTOMS OVERTIME FUND.

The rates of payment of overtime to staff has increased consequent to the revision of salaries. I had, therefore, to seek authority to increase the rates of recovery bearing in mind that an increase in the rates of recovery has an effect on the cost to Importers and Exporters.

In order to ensure viability of the Fund despite the increased rates I am compelled to reduce expenditure, though with great regret.

Commencing 1st December, 1988., the following steps will be taken.

1. If an application is received for overtime work up to any time before 9.00 p.m., overtime will be payable for only one hour after such time., e.g. on a week-day  
4.15 p.m. - 9.00 p.m. = 4 1/4 + 1 Hour = 5 1/4 Hours.
2. If an application is received for overtime work after 9.00 p.m., Overtime will be payable up to 5.00 a.m. of the following day. e.g. application till 12.00 midnight - 12 1/4 hours on a week-day. For every two hours after 12.00 midnight an additional hour will be paid up to 6.00 a.m.

e.g. Application till 8.00 a.m. - 4.15 p.m. - 6.00p.m. 1 1/4 hours  
6.00 p.m. - 6.00a.m. 12+3=15 Hours  
6.00 a.m. - 8.00a.m. 2 hours

Total 18 1/4 Hours

Staff detailed at the various warehouses and gates in the Port will be as follows :-

Warehouses

Q.E.Q. Exports	- 4	L.WW	- 3	T.WW	
Q.E.Q. Imports *	- 2	L.WW	- 2	T.WW	
9 + 10 Warehouse	- 2	L.WW	- 2	T.WW	
B.Q. *	- 2	L.WW	- 2	T.WW	
C.Q.	- 2	L.WW	- 2	T.WW	
Canal Warehouse	- 2	L.WW	- 2	T.WW	
Pettah Warehouse	- 2	L.WW	- 2	T.WW	
K.K.	- 2	L.WW	- 2	T.WW	
G.P. *	- 2	L.WW	- 2	T.WW	+ 1 Lab.
P.V.Q. *	- 2	L.WW	- 2	T.WW	+ 1
J.C.T.	- 3	L.WW	- 3	T.WW	+ 1 Lab.
Central Mail	- 3	L.WW	- -	-	
Exchange					
Exports Office	- 4	L.WW	- 4	T.WW	+ 1 K.K.S. + 1 Lab.

\* When there is delivery of cargo an additional L.W. and an additional T.W. may charge at Q.E.Q. Imports, B.Q., Guide Pier and P.V.Q.

At Export S.O's office - One K.K.S. and One labourer will be detailed.

Import S.O's office - One T.S., two K.K.S. and two labourers.

Telephone Exchange - One labourer.

The Cycle Orderly now attached to Import S.O.'s Office will enter his name at Grindlays Bank Building and will be available at Grindlays Bank till the office is closed. Thereafter, he will work at the Import S.O.'s Office.

<u>Gates :-</u>	<u>T.S.</u>	<u>T.W.</u>	
Main Gate	1	3	Govt. Duty.
Q.E.Q. (Imports)	2	3	
Q.E.Q. (Exports)	2	3	
Q.E.Q. (Container)	2	3	
L.B.	2	4	
Export	2	3	
Pettah	2	3	
C.Q. In.	2	2	
C.Q. Out.	2	2	
Canal Yard	2	2	
J.C.T.	2	3	
N.E.	2	4	
Flour Mill	2	2	

Rostered Officers who are on duty from 8.00 a.m. to 4.00 p.m. are eligible to charge overtime from 4.00 p.m.

One L.W. and One T.W., at each of the following offices, Q.E.Q. (Exports), Export Office, J.C.T. and G.P. will charge overtime till 8.00 a.m., even if there are no application for the purpose of checking the Rough Manifests prior to issue of clearance to vessels.

At P.V.Q. One L.W. and One T.W. will be paid overtime, even if there are no applications, as the office is kept open 24 hours of the day.

The Senior L.W., at Export Office will function as the Senior L.W. for the Port premises after working hours. He will fill the vacancies of rostered staff who have not reported for work in Warehouses which are functioning. For this purpose 4 L.W. will be detailed on "stand by" duty. They will charge 4 hours O.T., if there are no vacancies to be filled by them. Stand-by Officers should be available at Exports Office till 7.00 p.m. on week-days and till 11.00 a.m. on Saturdays, Sundays and Holidays.

All Warehouse and Gate Staff should be present till 8.00 p.m. on week-days and till 11.00 a.m. on Saturdays, Sundays and Holidays before arranging for their shift duty. They may, thereafter, leave for their meals in turns but will ensure that One L.W. and One T.W. remain at all times in the L.W.'s Office whilst at the gates a T.S. and One T.W. should always be available. Gate Staff will log their movements in the Log Book.

Contd/....3.

Preventive Office :-

Four A.P.OO and six guards will be rostered for Mobile duty. Mobile A.P.OO will pay one visit between 10.00 p.m. and 12.00 midnight and one visit between 2.00 a.m. and 4.00 a.m. They should so arrange their visits, that there is a gap of at least half-an-hour between the Land A.P.O's visit and theirs. They should visit all Warehouses, Gates, Offices, and guards points during their rounds. They should sign the Drivers' Log Book maintained in the Drivers' Rest Room.

Marine Division :-

2	APOO		
1	Master		
2	Coxswain	-	Sea Patrol
1	Coxswain	-	McCallum Locks
2	Launch Drivers	-	Sea Patrol
3	Lascars	-	Sea Patrol
2	Lascars	-	McCallum Locks
6	Guards	-	Sea Patrol
2	Guards	-	Office

When it becomes necessary to go out to sea on special Mission with additional staff, such additional staff will be approved by D.C. (Prev) and the approval note should be filed with the O.T. sheet for payment of the charges.

Contract Branch (Exports Office)

The payment of overtime will be dependent on the recovery of charges for the registration of contracts. 20% of the recoveries should be credited to the Overtime Fund. The total charges of the officers should, therefore, not exceed 80% of the total recovery for the day. The maximum staff that should be detailed is five:-

Sliding Scale of Duties :-

2 L.WW  
2 Typists

The above staff will be detailed on Saturdays, and will charge 10 hours.

Floor Duty :-

Grindlays Bank

2 G.C.S. Officers  
1 K.K.S.  
1 B.O. - presently charging at S.O. Imports Office.

Valuation & Statistics Branches.

2 G.C.S. Officers  
1 K.K.S.

They will charge overtime till the time of closure of the respective offices.

Overtime Branch

2 G.C.S. Officers will charge till 8.00 a.m. the following day for registering of O.T. Applications and writing of bills.

Payment of Overtime from the Customs Overtime Fund  
other than for rostered overtime duty.

Approval should be obtained from me for all payment from the Customs Overtime Fund for work other than rostered Overtime duty. It would be on the basis of the work to be accomplished and not a general one.

Application should be made as per specimen form shown below.

PRINCIPAL COLLECTOR OF CUSTOMS

19th November, 1965.

Application for Payment of Overtime from  
the Customs Overtime Fund.

1. Division/ Branch :
2. Name of Officer :
3. Grade :
4. Nature of work for which O.T. is claimed:
5. Date on which the existing approval was granted :
6. No. of hours O.T. required per month :
7. Duration for which O.T. is required :

Date: .....

.....  
Signature

P.C.C.

I recommend that approval be granted for ..... hours of Overtime per month for a period of ..... months from ..... for the special work referred to in Cage 4 above.

Date : .....

.....  
D.C./C.A./A.L.S.

Copies to: D.C.C./C.A./Accountant/(OT)/ALSS/ ACC/HD.OT Branch.

DOPL NO - 478

TO: All Officers

**Overtime - Other than those falling under the rostered overtime scheme.**

With effect from 01<sup>st</sup> July 2004, all payments of O.T. will be paid at the new rate in accordance with the directives issued by the Ministry of Finance by letter No. 47/03 of 09.02.2004. However, in order to regularize after hours duty performed in units/points which are not falling under rostered O.T Scheme, the following procedure will be adopted.

1. No officer will be permitted to charge more than 300 hrs per month except those in the following branches.

- a. Grayline I Examination Bay
- b. Grayline II Examination Bay
- c. ADP Unit
- d. DOC Centre

2. OT hours permitted per day will be as follows

- a. Normal Days

On duty from 4.45 p.m. - 10.00 p.m.	- 6 hrs.
On duty from 4.45 p.m. - 12.00 m.n.	- 8 hrs.
On duty from 4.45 p.m. - 8.00 a.m.	- 18 3/4 hrs.

- b. Saturdays, Sundays & Holidays

On duty from 8.00 a.m. - 6.00 p.m.	- 10 hrs.
On duty from 8.00 a.m.-10.00 p.m.	- 14 hrs.
On duty from 8.00 a.m. - 8.00 a.m.	- 27 hrs.

3. All claims for O.T should be made in 'Customs 221'. Accordingly DDCC, ADCC, SCC & Deputy Directors of Finance too should make their claims in 'Customs 221'.

4. Supervising officers on rostered duty at Imports/Exports and Air Cargo should visit all O.T points in their respective areas which are working beyond 10.00 p.m. on normal working days & on Saturday, Sundays & Public Holidays. All other points should be visited by the respective heads of units/branches.



5. Director (Finance) should effect payments of O.T only if the Customs 221 is signed & duly stamped with the official seal by the supervising officer on duty on that specific date in respect of O.T claims made by ASCC & others for duty performed beyond 10.00 p.m. on normal working days & on Saturdays, Sundays & public holidays. All other claims of DDCC, ADCC & SCC should be certified by the respective DCC & duly stamped with their official seal. They will also certify the claims made by officers on field duty. Director (Finance) should certify the claim of Deputy Directors (Finance).
6. All payment of O.T Allowances are discontinued with the immediate effect. DCC & Director (Finance) will make their active / standby O.T claims in Form No. OTB 1-PO -94(1) which should be certified by DC (Admn.) for payments.
7. The upper limit of 250 hrs of O.T permitted to all Directors of Customs is applicable to those officers who are designated as Directors of Customs in the out ports too.
8. Separate 'Customs 221' books should be maintained for rostered O.T points as well as for units & points working after normal hours as follows:
  - i. SCC, ADCC, DDCC & Dy. Directors (Finance)
  - ii. ASCC & others where the claims are limited to 06 hrs only.
  - iii. ASCC & Others where the claims are 08 hrs & over.
9. Directors & Heads of Units should periodically review the strength of staff detailed in units which are not falling under rostered O.T & the No. of hours permitted, based on a need analysis basis in their respective directorate. It will be their responsibility to report to the DGC on the aforesaid.
10. DGC will meet DCC & Heads of units at regular interval to review the strength of staff deployed and the No. of hours granted based on the overtime receipts & payments situation and decide on any revision if necessary.

Sgd/ S.A.C.S.W. Jayathilleka  
Director General of Customs.

  
Mr. Z. A. M. Jazeel

Actg. Director of Customs  
Policy Planning & Research Division.  
01.07.2004

DOPLNO: 478 A

All Directors of Customs  
Director of Finance & Heads of Units


Amendments to DOPL 478 of 01.07.2004 and the Schedule thereto

The Schedule sent along with DOPL 478 is rescinded. The new schedule is attached.

The amendments to DOPL 478 are the following.

1. Drivers of the ~~ACC~~ are permitted to charge O.T. upto a ~~maximum limit of 20 hours~~.
2. All Directors of Customs and Director of Finance should maintain Customs 221 and make their claim in form OTBI - PO-94 (1). This claim should be certified by DC (Administration).
3. Form 221 of the Supervising officers and the S.O. on overtime duty should be certified as follows:
  - (a) S.O.O (Import & Export Areas) - DC (I&T)
  - (b) S.O.O & S.C.C (Air Cargo & Cargo Village) - DC (Air Cargo)
  - (c) S.O.O & S.C. Airport - DC (BIA)
4. The above amendments would be deemed to have come into effect from 01.07.2004.

Sgd S.A.C.S.W. Jayathitake  
Director General of Customs

  
Director of Customs & Director of Finance  
Sri Lanka Customs  
Colombo 01

20<sup>th</sup> August, 2004



ශ්‍රී ලංකා රේගුව  
 සීමාසහිත කාර්යාලය Sri Lanka Customs  
 රෙජිස්ට්‍රාර්වලින්ද කිසිදේද  
 නිවැරදි කළ කටයුතු  
 Departmental Order

DOPL 1140

DC: 2478864 2446361(Fax) DDC: 2342501 SC: Tel/Fax: 2445146 E-Mail: ddcppw@customs.gov.lk

සියලුම නිලධාරීන් වෙත  
 සභා පත්‍රයක් ලෙසින්  
 To All Officers

**Deployment of Additional Staff beyond normal working hours at RANK Container Terminal (RCT), Orugodawatta**

With the aim of providing a better service delivery on 24x7 basis at RANK Container Terminal, No 265, Avissawella Road, Orugodawatta (RCT), where most number of TEUs (Twenty equivalent units) selected as low risk cargo are daily examined and cleared, it has been decided to replace the existing Import Panel Examination Roster with effect from 01.03.2017 with Groups of Additional Staff to work effectively beyond normal office hours.

According to the working arrangements, 08 Groups of officers consisting of Directors of Customs (DC), Deputy Directors of Customs (DDC), Superintendent of Customs (SC) and Appraisers (Deputy Superintendent of Customs -DSC) will be deployed at RCT as an Additional Staff on monthly roster basis by DC (Cargo Examination) to effectively work, during the days indicated therein, on payment of Import Panel Examination Fees.


The above mentioned DDCs, SCs and DSCs should report to the DDC (Appointing) at RCT before 6 PM on the respective weekdays and before 9AM on Weekends and Public Holidays. DCs should sign the log book at the RCT Customs office and they are responsible for ensuring smooth customs clearance at the RCT. Officers who do not report for work at RCT as above are not entitled for the payment of Import Panel Examination Fees. DDC (Appointing) at RCT should ensure that all officers (other than DCs) reported for work at RCT are fairly appointed for Import Panel examinations.

DDC, ADGCs, and DC (Cargo Examination) will pay surprise visits to RCT to maintain the smooth functioning.

In addition, the supervising Officer on Overtime duties in the Export Area of the Port premises should make a round of visit after 2 AM of the respective days (during early hours) to RCT and ensure the smooth functioning of services at RCT on 24x7 basis. He should sign the Register maintained for that purpose with the DDC (Appointing).

Transport facility will be provided from the Customs Headquarters to RCT from 5.30 PM on normal working days and 6.30 AM on Holidays and from RCT to Customs Headquarters as soon as the day's work is completed.

Exchange of turns is on prior approval of DC (Cargo Examination).

  
 W. A. Chulananda Perera  
 Director General of Customs  
 27.02.2017

Reference	As per the Decision taken at the Directors' Meeting held on 21.02.2017	Effective Date : 01.03.2017
Subject:	Deployment of Additional Staff beyond normal working hours at RANK Container Terminal (RCT), Orugodawatta	
Related Files:	DOPL 1140	

අරමුදලේ ආදායම්

2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දක්වා මෙම අරමුදලට මුදල් පහත පරිදි ලැබී තිබුණි.

වගුව අංක 16 - 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දක්වා අතිකාර, නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු සහ කොරතුරු සන්නිවේදන අරමුදලට මුදල්

ලැබීම පිළිබඳ විස්තර (147 ÷ 83)

අදායම	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	එකතුව
	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.
පරිශ්‍ර අතිකාර අරමුදල - එකතු කිරීමේ මධ්‍යස්ථානවලින් ලැබීම	583,704,523	587,691,064	654,437,342	846,516,287	879,767,399	1,013,629,930	1,071,405,674	954,715,434	788,633,867	854,372,907	841,480,851	536,433,261	9,076,355,278
නැව්බඩු පරීක්ෂා කිරීමේ ගාස්තු අරමුදල - එකතු කිරීමේ මධ්‍යස්ථානවලින් ලැබීම	200,913,004	219,635,531	287,356,521	312,561,714	313,057,523	326,695,183	335,848,523	309,047,969	304,718,986	253,376,868	228,163,551	150,804,725	3,242,180,100
පරිශ්‍ර පොරතුරු හා තාක්ෂණ සන්නිවේදන අරමුදල	-	-	6,240,000	26,208,000	14,976,000	14,976,000	13,728,000	14,976,000	14,976,000	14,976,000	14,976,000	9,984,000	146,016,000
එකතුව	784,617,527	807,326,595	948,033,863	1,185,286,001	1,207,800,922	1,355,351,113	1,420,982,199	1,278,739,403	1,108,328,853	1,122,725,775	1,084,620,402	160,788,725	12,464,551,378

අරමුදලෙන් දරා ඇති වියදම්  
 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දක්වා මෙම අරමුදලෙහි මුදල් පහත පරිදි උපයෝජනය කර තිබුණි.  
 වගුව අංක 17 - 2012 වර්ෂයේ සිට 2023 අගෝස්තු 31 දක්වා අනිකුල, නැව්බඩු පරික්ෂා කිරීමේ ගාස්තු සහ තොරතුරු සන්නිවේදන අරමුදලෙහි මුදල්  
 උපයෝජනය කිරීම පිළිබඳ විස්තර (47-85)

විස්තර	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023.04.01 සිට 2023.08.31 දක්වා (මාස 05)	එකතුව
	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.	රු.
මෙහි අනිකුල මගධම්	375,430,297	549,708,309	560,568,112	585,291,510	562,985,150	595,100,692	651,843,884	920,836,747	850,149,597	948,323,405	938,872,620	575,278,664	7,537,110,323
රජයේ ලද 10% වටිනාකම	58,370,452	58,769,106	65,443,734	84,651,629	87,976,739	100,420,666	101,330,517	95,470,463	81,656,066	85,739,457	83,667,789	53,642,463	957,139,081
නැව්බඩු පරික්ෂා කිරීමේ ගාස්තු	161,995,774	184,091,699	159,279,410	154,092,003	156,280,857	163,347,591	167,924,263	154,523,984	152,359,493	126,688,434	114,081,775	192,898,934	1,887,564,217
රජයේ ලද 30% වටිනාකම	161,995,774	184,091,699	159,279,410	154,092,003	156,280,857	163,347,591	167,924,263	154,523,984	152,359,493	126,688,434	114,081,775	-	1,694,665,283
මෙහි අනෙකුත් හා නාමිකයන් සන්නිවේදන ගාස්තු	-	-	13,728,000	11,980,800	11,980,800	11,980,800	10,982,400	11,980,800	11,980,800	11,980,800	11,980,800	7,488,000	116,064,000
රජයේ ලද 20% වටිනාකම	-	-	2,745,600	2,995,200	2,995,200	2,995,200	2,745,600	2,995,200	2,995,200	2,995,200	2,995,200	-	26,457,600
එකතුව	755,792,297	976,660,813	961,044,266	993,103,145	978,499,603	1,037,192,540	1,102,750,927	1,340,331,178	1,251,500,649	1,302,415,730	1,265,679,959	254,029,397	12,219,000,504