

ZERO RATED SERVICES

Gazette Extraordinary No. 1267/5 of 17.12.2002

The services relating to international transportation (including trans-shipment) of goods or passengers and specified in the Schedule hereto shall be zero rated.

1. Services, directly connected with international transportation, provided by any airline.
2. Services, directly connected with international transportation, provided by any shipping line.
3. The services provided by the Airport and Aviation Services (Sri Lanka) Ltd., in relation to-
 - (a) aircraft landing or parking.
 - (b) aircraft over flying, or
 - (c) provision of day rooms and showers to transit passengers.
4. Services falling under the following sections of the Sri Lanka Ports Authority tariff, and provided by the Sri Lanka Ports Authority in relation to international transportation, and similar services provided by any other organization approved by the secretary to the Ministry of the Minister in charge of the subject of Finance, in relation to international transportation:-
 - (a) Section I - Navigation and related services,
 - (b) Section II - Stevedoring and harbour tonnage dues,
 - (c) Section III - Landing & Delivery and Shipping (excluding landing or delivery of imports unless such services are carried out under a specified carriage contract according to the documents of carriage issued by a freight forwarder who is registered with the Central Bank of Sri Lanka),
 - (d) Section IV- General services rendered to international shipping lines,
 - (e) Section V - Hiring services rendered to international shipping lines.
5. Services provided by the Department of Customs or the Central Freight Bureau to international shipping lines or their representatives.
6. Services provided by the General Sales Agents in relation to international transportation.
7. Services provided by any airline agent licensed under regulations made under the Air Navigation (Special Provisions) Act, No. 55 of 1992, in relation to international transportation.
8. Services provided by freight forwarders (agents) or their local representatives who are registered with the Central Bank of Sri Lanka under the provisions of the Exchange Control Act, facilitating international transportation and where such services are evidenced by a document of carriage covered by a Freight Forwarders all Risk Legal Liability Insurance Policy issued in favour of the local freight forwarder.
9. Inland Depot Services to shipping lines engaged in international transportation.

10. Ship chandling, supply of stationary, laundry, removal of garbage, crew change/recruitment, launch hire, advertisement or similar services provided to shipping lines engaged in international transportation.(spelling mistakes in the Gazette)
11. Services provided for repositioning of empty cargo containers to cater to international transportation of goods.
12. Services comprising the surveying of any ship or aircraft or the classification of any ship or aircraft, for the purpose of any registration.
13. Maintenance, broking or management of any ship or aircraft engaged in international transportation, being services which are provided to the owner, operator or agent of such ship or aircraft.
14. Services comprising insurance or the arranging of insurance, for ships or aircraft engaged in international transportation.
15. Courier services directly connected with international transportation of goods.
16. Services provided by the Air Lanka Catering Services Ltd., to any airline being services directly connected with international transportation services provided by that airline.
17. Ground handling services in relation to any aircraft engaged in international transportation.
18. Cargo logistics and warehousing services provided in relation to international transportation of goods by any global logistics center which is subject to monitoring by the customs department and maintains documentation evidencing the international transportation of goods and receiving payment in foreign currency for such services.

