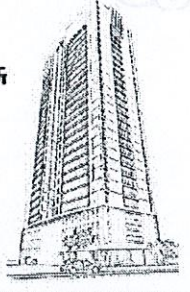




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தொழில் மற்றும் வெளிநாட்டு வேலைவாய்ப்பு அமைச்சு
Ministry of Labour and Foreign Employment



හඳවන මහල, "මෙහෙවර පියෙස", නාරාහේන්පිට, කොළඹ 05, ශ්‍රී ලංකාව.
6 ஆவது தளம், "மெஹேவர பியேச", நாரஹேன்பிட்டி, கொழும்பு 05, இலங்கை.
6th Floor, "Mehewara Piyesa", Narahenpita, Colombo 05, Sri Lanka.

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Ministry of Labour and Foreign Employment Circular No. 01/2023

Offering an Additional Duty – Free Allowance to Migrant Employees Who are Returning to Country after Employment

This circular is issued for the implementation of the decision taken at the meeting of the Cabinet of Ministers held on 08.08.2022 to grant an additional duty free allowance to migrant employees on the basis of the amount of foreign exchange remitted by them in addition to the duty free allowance currently granted based on the duration of stay abroad, for the purchase of goods from the duty free complex of the airport upon their return to the country with a view to encouraging them to remit the foreign exchange earned from their foreign employment to the country through legal channels.

02. Conditions/ Criteria

- 2.1 The amount of foreign exchange earned from foreign employment and remitted only to an individual or joint rupee account of the beneficiary through the banking system of the country is considered for the granting of this additional duty-free concession. Accordingly, the relevant commercial bank will feed the rupee value of remittances of the beneficiary to the data system relevant to the App referred to in 3.1 of this circular. Thereafter, the said rupee value is reported as a dollar equivalent through the App itself and the Middle Exchange Rate declared by the Central Bank of Sri Lanka for the relevant day of remittance is used for the conversion to US dollars. However, for providing this concession, the remittances sent by the migrant worker to foreign currency accounts and payments over the counter in cash are not considered.
- 2.2 The amount remitted after 01.05.2022 is considered in determining the additional duty-free allowance. A migrant worker who obtains the duty-free concession once under this scheme will be entitled to obtain the concession again only after lapsing a period of 12 months. Accordingly, for the first time request to be made to claim this duty-free concession, the amount remitted to rupee accounts after 01.05.2022 until the date on which the request is made will be considered subject to a maximum of one year.
- 2.3 In order to be eligible for the additional duty-free concession, a minimum of 2400 US dollars should have been remitted within a period of one year or less than one year before returning to the country and the additional duty-free concession is granted on the basis of the amount of foreign exchange remitted to rupee accounts during said period, under 5 categories as set out in the table below.

joint account, to whom the request is made. Annexure -2 of the Circular which should be used by the bank to provide the information to the Director General of Customs can be used for this purpose also.

3.4 This additional duty-free concession is only available for goods purchase from a duty-free shop located in an airport of Sri Lanka.

4. Other

4.1 Though the targeted direct beneficiaries of this scheme are migrant workers who remit their earnings to the country through legal channels, a Sri Lankan with dual citizenship residing outside Sri Lanka who has remitted foreign currency exceeding a value of USD 2,400 to a rupee account in Sri Lanka during the period under consideration too is entitled to this additional duty-free concession.

4.2 Based on the period of stay abroad and the amount of money remitted and converted to rupees by the migrant worker as at the date of obtaining the benefit as displayed on the interface provided by LankaPay (Pvt) Ltd., the officers of Sri Lanka Customs will determine the allowance to which each migrant worker is entitled to in terms of the table given under 2.3.1 above.

4.3 This duty-free concession is only valid for goods purchase at a duty-free shopping complex located at an airport. The duty-free allowance currently available to passengers based on the period of stay abroad is remained unchanged for the eligible goods purchased in overseas and sent through a baggage clearing agency.

4.4 This circular is issued with the concurrence of the Ministry of Finance, Economic Stabilization and National Policies and the Central Bank of Sri Lanka. Should you need any further clarification regarding the circular, please feel free to contact the Additional Director (Policies) of this Ministry over phone number 011-2368137.

4.5 This circular is implemented with effect from 01st of May 2023.

Sgd. R.P.A Wimalaweera
Secretary

Copies –

1. Secretary of the President
2. Secretary of the Prime Minister
3. Secretary of the Cabinet of Ministers
4. Auditor General
5. Secretary, Ministry of Finance, Economic Stabilization and National Policies

Manager,

Offering an Additional Duty –Free Allowance to Migrant Employees Who are Returning to Country After Employment

I request you to provide me/ the partner party with a confirmation letter with the signature of an authorized officer on the letterhead, containing the following details to be submitted to the Sri Lanka Customs in obtaining the additional duty-free allowance as per the Ministry of Labour and Foreign Employment Circular No. 01/2023 dated 24.04.2023.

Full name of the account holder	(To be filled by the applicant)
Account No./ Account Nos	
Name and branch of the bank to which the remittance received	
National Identity Card Number/ Passport Number	(To be filled by the applicant)
Names of other parties if it is a joint account	(To be filled by the applicant)
National Identity Card No./Passport No. of other parties	(To be filled by the applicant)
Contact no/s of the above person	(To be filled by the applicant)
Amount of foreign currency remitted to rupee accounts (in rupees) during one year period, immediately preceding the date of obtaining the benefit	

I hereby confirm that I am the holder of the above National Identity Card/Passport. I hereby declare that I have no objection to entering the above information related to my personal bank account, into the LankaRemit database developed exclusively for the above purpose and providing the same to the Director General of Customs to obtaining the additional duty-free allowance.

Signature of Applicant/ Joint Account Holder

Annexure 02

Director General,
Sri Lanka Customs,
Customs House,
No. 40, Colombo 01.

Offering an Additional Duty –Free Allowance to Migrant Employees Who are Returning to Country After Employment

Pursuant to a request received from the following account holder/partner party, this information is submitted to you to obtain additional duty – free allowance as per Ministry of Labour and Foreign Employment Circular 01/2023 dated 24.04.2023.

Full name of the account holder	
Account No./ Account Nos	
Name and branch of the bank to which the remittance received	
National Identity Card Number/ Passport Number	
Names of other parties if it is a joint account	
National Identity Card No./Passport No. of other parties	
Contact no/s of the above person	
Amount of foreign currency remitted to rupee accounts (in rupees) during one year immediately preceding the date of claim	

This letter is issued exclusively to obtain an additional duty - free allowance, at the request of above account holder, Mr./Ms.

Signature of authorized officer
(With official seal)