

# BOI Fees

## 1. Application/Agreement Processing Charges

Agreement Processing Fees	Amount (US\$)
<b>Section 17</b>	
Investment Application Processing Fee	400
Agreement Processing Fees	
- For Normal Sec. 17 Projects	2,500
- Strategic Development Projects	4,500
Supplementary Agreements	
- For Normal Sec. 17 Projects	700
- Strategic Development Projects	4,000
<b>Section 16</b>	
Investment Application Processing Fee	400
Processing Fee for Perusal of Articles of Association of Companies	200
Agreement Processing Fees	100
<b>Non BOI Companies</b>	
Agreement Processing Fee	
- Industrial	700
- Non Industrial	65

All charges are liable to Value Added Tax (VAT)  
(All charges can be paid on the rupee equivalent as per the prevailing exchange rate)

## 2. Land Rent

Charges per Acre		
Export Processing Zones and Industrial Parks	Non-Refundable Land Lease Premium Up-front (US\$)	Ground Rent (per annum) US\$
1 Katunayaka EPZ	150,000	12,500
2 Seethawaka EPZ	110,000	5,650
3 Biyagama EPZ	100,000	10,000
4 Wathupitiwela EPZ	50,000	5,130
5 Horana EPZ	45,100	5,650
6 Wagawatta IZ	40,000	4,660
7 Mirigama EPZ	35,200	5,130
8 Koggala EPZ	35,000	5,650
9 Malwatta EPP	30,000	5,130
10 Polgahawela EPZ	30,000	5,130
11 Mirijjawila IP	20,000	4,660
12 Mawathagama EPZ	14,000	5,130
13 Kandy IP	10,000	5,130
14 Bingiriya EPZ	10,000	4,235
15 Eravur Textile Manufacturing Zone	35,000	5,000
16 Arabokka Pharma Manufacturing Zone	20,000	4,660

Land Reservation Fee - 10% of Land Premium  
Lease Period - 30 years

EPZ - Export Processing Zone  
EPP - Export Processing Park  
IP - Industrial Park  
IZ - Industrial Zone

### 3. Annual Fees applicable for Enterprises located outside BOI EPZs / EPP / IPs / IZ

	US\$ (Per Annum)
<b>Section 17</b>	
<b>Annual Fees</b>	
a. Normal Projects	3,100
b. Agriculture Projects	1,100
c. Coir based Industries and Handicraft Projects	1,400
d. Hospitals, Utilities, Hotel & Tourism Sector Projects and any other Infrastructure Project	
<b>During Project Implementation Period</b>	
i. Projects less than US\$ 3 Mn.	4,300
ii. Projects between US\$ 3 Mn. and US\$ 10 Mn.	8,000
iii. Projects more than US\$ 10 Mn.	10,700
iv. Strategic Development Projects	20,000
<b>After Implementation, during Tax Holidays &amp; Concessionary Tax Period</b>	
i. Projects less than US\$ 3 Mn.	2,800
ii. Projects between US\$ 3 Mn. and US\$ 10 Mn.	6,700
iii. Projects more than US\$ 10 Mn.	9,400
iv. Strategic Development Projects	13,400
<b>After Tax holidays &amp; Concessionary Tax Period</b>	
Manufacturing / Service Sector, Strategic Development Projects	1,300
<b>During Project Implementation Period, Tax Holidays &amp; Concessionary Tax Period</b>	20,000
<b>After Tax Holiday &amp; Concessionary Tax Period</b>	75% of the Annual Fee prevailing at time of expiry of the tax concession Period
<b>Section 16</b>	
<b>Annual License Fee</b>	500

### 4. Environment Protection Licencing Charges

Licence Fee and the Renewal Fee for the activities, except the mining activities, specified in Parts A, B and C of the order made under Section 23A of the National Environment Act, No. 47 of 1980, shall be as follows :

Part	Duration	Fee (LKR)
Activities in List A	One year or less	15,000
Activities in List B	One year or less	10,000
Activities in List C	Two year or less	4,000 (Payable in two equal installments)
Activities in List D	Three year or less	4,500 (Payable in three equal installments)

Licence Fee and the Renewal Fee for the mining activities, specified in Parts A, B and C of the order made under Section 23A of the National Environment Act, No. 47 of 1980, shall be as follows :

Part	Duration	Fee (LKR)
Activities in List A	Three year or less	45,000
Activities in List B	Three year or less	30,000
Activities in List C	Three year or less	6,000