

INVESTMENT INCENTIVES

Fiscal Incentives

- Preferential taxes for export of services

Corporate Income Tax (CIT)

Customs Duty Exemptions

- Exempted for Capital Goods (Plant, Machinery, Equipment and Construction items) during project implementation period.
- Lifetime exemption for capital goods (Plant, Machinery & Equipment) and raw materials, if export oriented

- Exemption from PAL on importation of project related capital goods by a BOI enterprise with an Investment of over USD 50 Mn during the project Implementation/ construction period but prior to the commencement of commercial operations.
- Lifetime exemption for raw materials, if export oriented

Port and Airport Levy (PAL) Exemptions

CESS Exemptions

- Exemption from CESS on importation of any goods by a BOI enterprise with an Investment of over USD 50 Mn during the project implementation/construction period but prior to the commencement of commercial operations, if invested on or after 6th March 2019.
- Lifetime exemption for raw materials, if export oriented

- Deferred for Capital Goods (Plant, Machinery, Equipment and Construction items) during project implementation period
- Lifetime exemption/deferment for capital goods (Plant, Machinery & Equipment) and raw materials, if export oriented

Value Added Tax (VAT) Exemptions/ Deferments

Enhanced Capital Allowance (ECA) for new projects & project expansions

- An enhanced capital allowance of 100% - 150%, in addition to normal depreciation, is offered for expenses over USD 3 Mn incurred on depreciable assets, with an extended period of 10 - 25 years to deduct unrelieved losses.
- An enhanced capital allowance of 200%, in addition to normal depreciation, is offered for enterprises located in the Northern Province, with expenses over USD 3 Mn incurred on depreciable assets, with an extended period of 10-25 years to deduct unrelieved losses.

Other Incentives

Foreign Equity

100% foreign ownership permissible.

All income, proceeds on sale of the investments can be repatriated through an Inward Investment Account (IIA) of the Investor

Repatriation of Earnings

Visa Recommendation for Investors

5 years Long term Residence Visa for Investor, Spouse & Dependents

BOI FACILITATION



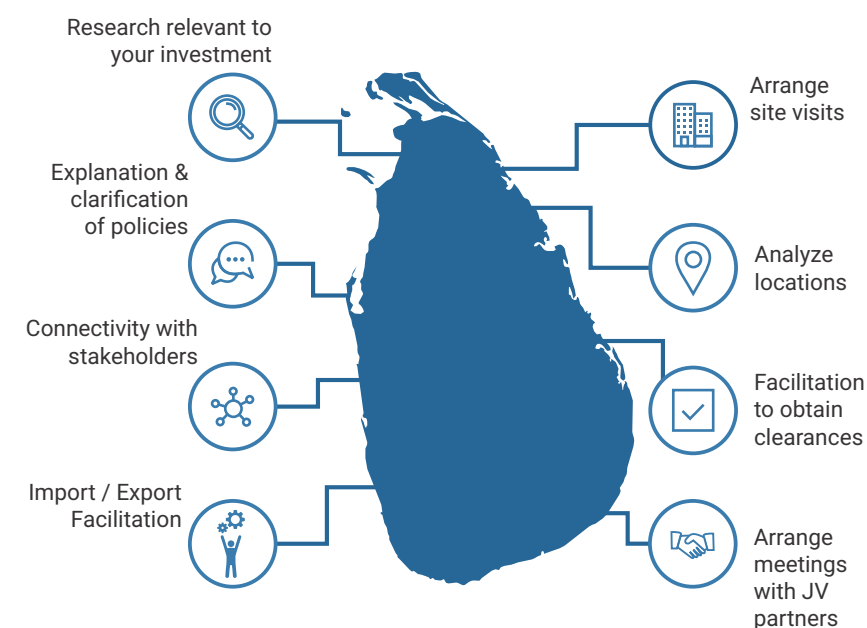
Investor Matchmaking



Investor Facilitation Centre



Digitized Systems



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INVEST
IN
Sri Lanka



BOARD OF INVESTMENT OF SRI LANKA

The Board of Investment (BOI) of Sri Lanka is the apex agency established to promote and attract Foreign Direct Investment in Sri Lanka. BOI handholds investors with specialized facilitation and aftercare throughout the investment life cycle of the enterprise.

Sri Lanka is strategically located at the crossroads of major shipping routes to South Asia, the Far East, and the continents of Europe and America. Home to one of the Top 25 Container Ports in the World, the country offers access to global value chains through market access to large trade blocs ranging from the European Union to the many economic powerhouses in Asia.

WHY SRI LANKA

STRATEGIC LOCATION

- Best performing port globally for the first quarter of 2024 by Alphaliner
- #28 TEU throughput - Lloyds List Top 100 Ports (2024)
- 4 Terminals with 15 berths (12-18m depth)
- Cargo handling 250,000 MT+ per annum
- #25 container hub 2025, ranked by TEU throughput
- #21 Liner shipping connectivity index for Q3, 2025 (LSCT)

MARKET ACCESS

- Free Trade Agreements (FTAs) with India, Pakistan, Singapore and Thailand
- EU GSP+
- South Asian Free Trade Agreement
- Asia Pacific Trade Agreements
- UK Developing Countries Trading Scheme (DCTS)

AGILE TALENT

- 1st in South Asia literacy rate (2023 - 92%)
- 2nd largest CIMA pool in the world
- 1PPM manufacturing standard
- 47000+ state university graduates (UGC)

QUALITY OF LIFE

- 1st in South Asia-Human Development Index 2023
- High-standard healthcare facilities
- World-class domestic & commercial, real estate, high-end leisure facilities

INVESTMENT CLIMATE

- 100% Foreign Ownership
- 100% Repatriation Permitted
- Investment Protection Agreement with 26 countries
- Double Taxation Relief Agreement with 45 countries



THRUST SECTORS FOR INVESTMENT



READY TO INVEST INVESTMENT OPPORTUNITIES



APPROVAL THRESHOLDS

