

Date:.....

The Director General of Customs,
Customs House,
Colombo 01.

LETTER OF GUARANTEE

WHEREAS the Director Customs has by virtue of the authority vested in him by section 2 (3) of the Value Added Tax Act No. 14 of 2002 permitted us
.....Ltd., a Company duly incorporated in Sri Lanka and having its registered office at
to pay the Value Added Tax due on goods imported by us,

- (a) on or before or
- (b) when the commercial operation begins whichever is occurred to be earlier, subject to the guidelines issued by him.

And WHEREAS we hereby undertake that we shall subject to and in conformity with the said operating instructions duly pay to the Director General of Customs, the Value added Tax on the goods imported by us,

- (c) on or before or
- (d) when the commercial operation begins whichever is occurred to be earlier.

We.....Ltd. of
therefore in pursuance of our above obligation hereby guarantee to pay the Director General of Customs, Sri Lanka Customs, Customs House, Colombo 01, sum of Sri Lanka Rupees
..... as Value Added Tax payable in respect of goods cleared by us, under the above conditions.

The liability of the Company under this guarantee is limited to a maximum of Sri Lanka Rupees
..... A demand addressed to us under the hand of the Director General shall be conclusive evidence that we are liable to pay the sum demand but not exceeding the amount aforesaid and accordingly we shall not be entitled to dispute in any manner any demand made on us under the hand of the Director General of Customs.

This Guarantee shall remain in force from until

This Guarantee shall be governed by and construed in all respects in accordance with the laws of the Republic of Sri Lanka.

Emboss Seal of the Company :

- (1) Director (for and on behalf of the Company)
Signature :
Name :
Nat. ID No. :
- (2) Director (for and on behalf of the Company)
Signature :
Name :
Nat. ID No. :

Date:.....

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Customs House,
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.....Ltd., a Company duly incorporated in Sri Lanka
and having its registered office at
to pay the Value Added Tax due on goods imported by us for the purpose of manufacture and export within a period of 60 days from the date of submission of the import bill of entry (CUSDEC) for the clearance of the imported goods, subject to the guidelines issued by him.

And WHEREAS we hereby undertake that we shall subject to and in conformity with the said operating instructions duly pay to the Director General of Customs, the Value added Tax on the goods imported by us for manufacture and export on or before the 60th day from the day import bill of entry (CUSDEC) for the clearance of the imported goods is submitted to Customs.

We.....Ltd. of
therefore in pursuance of our above obligation hereby guarantee to pay the Director General of Customs, Sri Lanka Customs, Customs House, Colombo 01 , sum of Sri Lanka Rupees
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Name :
Nat. ID No. :

VALUE ADDED TAX ACT NO. 14 OF 2002
(Deferment in terms of Section 2 (3) of the VAT Act)
Application for Registration with Director General of Customs

(To be perfected in duplicate)

01. Name of Enterprise: (In block letters)	02. TIN No.						
	03. VAT Registration No. *						
04. Office: A d d r	Factory :						
e s Tele No . Fax No. s	Tele No. Fax No.						
05. (a) Company Registration Certificate No. & Date : (b) Province :	E-Mail Address:						
06. Approval <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px 5px;">Non BOI</td><td style="width: 20px; height: 20px;"></td></tr></table> <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px 5px;">BOI</td><td style="width: 20px; height: 20px;"></td></tr></table>	Non BOI		BOI		TIEP / Bond Approval Ref. No. Registration No.		
Non BOI							
BOI							
07. Manufactured Products Exported :							
08. (a) Goods to be Imported for the Manufacture of Products for Export : ** <table border="1" style="display: inline-table; border-collapse: collapse; width: 150px; height: 25px;"></table>							
(b) Estimated VAT deferment on imports during a period of 60 days - Rs.							
09. Type of Guarantee :	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px 5px;">Corporate</td><td style="width: 50px; height: 20px;"></td><td style="padding: 2px 5px;">Bank</td><td style="width: 50px; height: 20px;"></td></tr></table>	Corporate		Bank			
Corporate		Bank					
10. Guarantee valid for :	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="padding: 2px 5px;">1 Year</td><td style="width: 50px; height: 20px;"></td><td style="padding: 2px 5px;">6 Months</td><td style="width: 50px; height: 20px;"></td><td style="padding: 2px 5px;">3 Months</td><td style="width: 50px; height: 20px;"></td></tr></table>	1 Year		6 Months		3 Months	
1 Year		6 Months		3 Months			
11. Names and Designations of the Proprietor, Partner/s, Director/s authorized to sign guarantee on behalf of the Enterprise :							
Name and Designations	NIC / PP No.	Signature					
1.							
2.							
3.							
4.							
* Please attach copy		** If necessary attach list					

12. Names and Designations of Persons authorized to sign CUSDECS for deferment of VAT

Name and Designations		NIC / PP No.	Signature
1.			
2.			
3.			
4.			

13. Name & address of the Customs House Agent (where applicable)

DECLARATION

I/We hereby declare that the particulars given in this form are correct. I/We with to apply for deferred payment of VAT, and hereby undertake to abide by the conditions stipulated by the Director General of Customs in this regard.

..... Signature of the Applicant Name : Designation : Date: Signature of the Applicant Name : Designation : Date:
-------------------------------------------------------------------------	-------------------------------------------------------------------------

P.S. 1. Non -BOI enterprises to submit the applications direct to the Customs, VAT Unit, 4th Floor, Hemas Building, Colombo 01.
2. BOI Enterprises to submit the applications through the BOI to Customs VAT Unit.

CERTIFICATE BY
BOARD OF INVESTMENT

I confirm that the above applicant is an approved Enterprise, eligible for the deferment in terms of Section 2 (3) of the VAT Act.

Name:.....
Designation :	Signature
Date:	for Director General of BOI

Customs Registration :

Date of Registration :

Value of Guarantee : Rs. Valid up to :

Entered by : Name & Designation :
Signature

Date: Signature

Approved by : Name & Designation :
Signature

Date: Signature

(To be signed by companies)

IRREVOCABLE POWER OF ATTORNEY

TO ALL TO WHOM THESE PRESENTS SHALL COME
a company duly incorporated in the Democratic Socialist Republic of Sri Lanka and having its registered office at
..... **(herein after sometimes referred to as 'the said Company')**.

SEND GREETINGS

WHEREAS, the said company is an importer registered under the deferred payment facility on VAT extended by the Director General of Customs (DGC).

AND WHEREAS in order to adhere to the requirements contained in 'Amendments to guidelines already issued for the implementation of the deferred payment facility on VAT by Sri Lanka Customs' dated

the said Company is desirous of empowering the Commissioner General of Inland Revenue (CGIR) to remit direct to the DGC, the deferred amount due form the said Company to the DGC out of the refund due as per details contained in the monthly return submitted by the said Company to the CGIR for each taxable period.

AND WHEREAS the said Company has been requested by the CGIR to execute this Irrevocable Power of Attorney empowering the CGIR to remit direct to the DGC the said Company to the DGC, which the said Company has agree.

NOW KNOW YE AND THESE PRESENTS WITNESS the said Company in pursuance of the said request and in consideration of the VAT deferred payment facility extended to the said Company doth hereby nominate constitute and appoint the Commissioner General of Inland Revenue and his successors in office and any other person or persons acting on his behalf for the time being as the Attorney of the said Company to remit direct to the DGC the deferred VAT due from the said Company to the DGC, out of the refund due as per details contained in the monthly return submitted by the said Company to the CGIR for each taxable period.

To do every other thing whatsoever which may be deemed necessary proper and expedient for the said Attorney to effectually make such remittance to the DGC.

The said Company also undertakes that from time to time and at all times to ratify and confirm whatsoever the Attorney shall lawfully do and cause to be done in or concerning the said remittance to be directly made by him to the DGC, by virtue of this Power of Attorney.

This Power of Attorney being given for valuable consideration shall be irrevocable until such time the said Company remains to be a registered person under the deferred VAT facility.

In witness whereof the said hath caused its common seal to be affixed hereunto and to another of the same tenor and date as these presents aton this day of

The common seal of
..... is here to affix in the presence of
.....
.....
Director : and
.....
.....
Director / Secretary who do attest the sealing thereof

} (seal)

Witnesses :

- (1) Signature :
- Name :
- Address :
- (2) Signature :
- Name :
- Address :