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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2483/46 – 2026 අප්‍රේල් මස 10 වැනි සිකුරාදා – 2026.04.10

No. 2483/46 – FRIDAY, APRIL 10, 2026

(Published by Authority)

**PART I: SECTION (I) – GENERAL**

**Government Notifications**

**SECONDARY BSI**

**Colombo Port City Economic Commission Act, No. 11 of 2021**

**ORDER UNDER SECTION 53**

BY VIRTUE of the powers vested in me by section 53 of the Colombo Port City Economic Commission Act, No. 11 of 2021 (hereinafter referred to as “the Act”), I, Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development, having considered the recommendations of the Colombo Port City Economic Commission and with following the approval of the Cabinet of Ministers, do by this Order specify that:

- the Cabinet of Ministers, by its decision No.26/0621/804/083 dated 30.03.2026 approved the designation of the business of the applicant specified in Schedule I hereto as a Secondary Business of Strategic Importance;
- the name of the applicant carrying on the Business of Strategic Importance is as specified in Schedule I hereto;
- the rationale for designating such business as a Secondary Business of Strategic Importance is as specified in Schedule II hereto; and
- the specific exemptions or incentives granted under the enactments shall be as specified and shall commence and cease to be operative on the dates specified in Schedule III hereto.

ANURA KUMARA DISSANAYAKE,  
Minister of Finance, Planning and Economic Development.

Colombo,  
10th April, 2026.

1A – PG7637 – 378 (04/2026)

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### SCHEDULE I

#### Details of the business designated as a Secondary Business of Strategic Importance

1. Name of the Applicant	EXAM GENIUS - FZCO	
2. Authorized Person License No.	2506040173	
3. License Issued Date	June 19,2025	
4. Eligibility Criteria	Regulation 5 of the Colombo Port City (Guidelines on the Grant of Exemptions or Incentives to Businesses of Strategic Importance) Regulations, No. 1 of 2025, published in the <i>Gazette Extraordinary</i> No. 2454/62 of September 20, 2025	
5. Business Sector	Information Technology	
6. Expected Foreign Investment Inflow (USD)	Year 1	945,000
	Year 2	1,323,000
	Year 3	2,025,000
	Year 4	3,240,000
	Year 5	4,752,000
7. Expected Employment Opportunities (Nos)	Year 1	25
	Year 2	35
	Year 3	50
	Year 4	80
	Year 5	110
8. Commencement of Commercial Operation (Date)	3 months from the publication date of this order	

### SCHEDULE II

#### Rationale for the consideration of the Secondary Business of Strategic Importance

The objectives of the Colombo Port City Economic Commission, as stipulated in section 5 of the Colombo Port City Economic Commission Act, No. 11 of 2021, have been considered in designating the business as a Business of Strategic Importance, in order to ensure the success of establishing the Colombo Port City, having regard to the national interest or the advancement of the national economy as provided for in section 53(5) of the said Act.

EXAM GENIUS – FZCO incorporated United Arab Emirates, was established in 2022 and headquartered in Dubai Silicon Oasis Free Zone, is a rapidly growing IT consulting and software development company offering high-value ERP consulting and AI-powered educational solutions.

The company's establishment in Colombo Port City is of strategic significance, enabling the establishment of a global operations headquarters in Sri Lanka. The company will extend its Dubai-based services to Colombo, including ERP consulting, project implementation, and support service desk operations. Additionally, it will offer AI-driven online education platforms, software design and development, BPO services, cloud hosting, and software maintenance.

**SCHEDULE III**

	<i>Enactments listed under Schedule II of the Act</i>	<i>Exemptions or incentives granted</i>	<i>Date of commencement</i>	<i>Date of expiry</i>
1	Inland Revenue Act, No. 24 of 2017	Charge corporate income tax under the Inland Revenue Act, No. 24 of 2017 on all gains and profits, at the concessionary rate of 7.5%	date of commencement of commercial operations.	4 years from the date of commencement of commercial operations.
2	Value Added Tax Act, No. 14 of 2002	No exemption or incentive is granted under this Act.	Not Applicable	Not Applicable
3	Finance Act, No. 11 of 2002	No exemption or incentive is granted under this Act.	Not Applicable	Not Applicable
4	Finance Act, No. 5 of 2005	No exemption or incentive is granted under this Act.	Not Applicable	Not Applicable
5	Excise (Special Provisions) Act, No. 13 of 1989	No exemption or incentive is granted under this Act.	Not Applicable	Not Applicable
6	Customs Ordinance (Chapter 235)	All imports of business-related goods and services as approved by the Commission, shall be exempt from all taxes, duties and levies specified under this Act.	Publication date of this order	until the date of commencement of commercial operations
7	Ports and Airports Development Levy Act, No. 18 of 2011	All imports of business-related goods as approved by the Commission, shall be exempt from all taxes, duties and levies specified under this Act.	Publication date of this order	until the date of commencement of commercial operations
8	Sri Lanka Export Development Act, No. 40 of 1979	All imports of business-related goods as approved by the Commission, shall be exempt from all taxes, duties and levies specified under this Act.	Publication date of this order	until the date of commencement of commercial operations
9	Betting and Gaming Levy Act, No. 40 of 1988	No exemption or incentive is granted under this Act.	Not Applicable	Not Applicable
10	Termination of Employment of Workmen (Special Provisions) Act, No. 45 of 1971	Exemption from Section 2, section 11 and section 12 of this Act.	Publication date of this order	Upon expiry or termination of the Authorised Persons License

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PART I: SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 10.04.2026

## SCHEDULE III (Cont.)

	<i>Enactments listed under Schedule II of the Act</i>	<i>Exemptions or incentives granted</i>	<i>Date of commencement</i>	<i>Date of expiry</i>
11	Entertainment Tax Ordinance (Chapter 267)	Exemption from Section 2 of this Act.	Publication date of this order	Upon expiry or termination of the Authorised Persons License
12	Foreign Exchange Act, No. 12 of 2017	Exemption from all the provisions of this Act excluding the Foreign Exchange (Investments in Colombo Port City) Regulations No. 1 of 2022, published in the Gazette Extraordinary No. 2282/59 of June 3, 2022	Publication date of this order	Upon expiry or termination of the Authorised Persons License
13	Casino Business (Regulation) Act, No.17 of 2010	No exemption or incentive is granted under this Act.	Not Applicable	Not Applicable

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