

Requirements and Step-by-Step Process to Become a Gem & Jewellery Exporter in Sri Lanka - National Gem & Jewellery Authority (NGJA)

EXPORT SERVICES FACILITIES

During the three days of Gem CityRatnapura 2026 International Gem & Jewellery Exhibition, export service facilities will be made available to exhibitors, local and international buyers, gem traders, exporters and other industry stakeholders who wish to export gemstones and jewellery purchased at the exhibition venue.

Clients who require advice, information and assistance relating to export procedures during the exhibition may contact the following officers of the National Gem and Jewellery Authority (NGJA) to obtain the necessary guidance and services.

Contact Officers

Ms. Anoma Weralupe Deputy Director - Export Services & Export Marketing National Gem and Jewellery Authority Gem Tower, Ratnapura ☎ +94 713 841 253	Mr. Ranga Wanasinghe Deputy Director - Export Services & Export Marketing Colombo ☎ +94 773 873 077	Mr. Shanaka Karunaratna Export Services Officer Cargo Village, Katunayake ☎ +94 712 385 591
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Export Services Assistance

- Export procedures and requirements
- Export documentation
- Gem and jewellery export licences
- Export facilitation
- Customs-related export procedures
- Other export-related services and requirements

Eligibility to Become a Gem Exporter in Sri Lanka

A person or entity intending to engage in the export of gems and jewellery from Sri Lanka should satisfy the applicable ownership, registration and licensing requirements.

1. Sri Lankan ownership / eligibility

The applicant should meet the applicable Sri Lankan citizenship and ownership requirements for obtaining the relevant gem trading/export licence.

If you are planning to start a business to export gems and jewellery from Sri Lanka, there are several important registrations and approvals that should be completed in the proper order.

Step 1 – Obtain a Taxpayer Identification Number (TIN)

The first step is to obtain a **Taxpayer Identification Number (TIN)** from the **Inland Revenue Department (IRD)** of Sri Lanka.

The TIN is an important identification number required for subsequent business, tax and registration processes.

Step 2 – Obtain the NGJA Gem Dealer’s Licence

The second step is to obtain a **Gem Dealer’s Licence** from the **National Gem & Jewellery Authority (NGJA)**.

When applying for the Gem Dealer’s Licence, the applicant should provide the required personal identification and residence-related documents, including:

- **National Identity Card (NIC)**
- **Grama Niladhari (GN) Certificate**, confirming the applicant’s residential details
- **TIN** issued by the Inland Revenue Department
- **Police Report** issued by the Sri Lanka Police Department

Other documents required by the NGJA according to the relevant licence category & the stock Value.

The Gem Dealer’s Licence is an essential requirement for legally engaging in the trading and export of gemstones.

Step 3 – Register the Business Name

After obtaining the TIN and Gem Dealer’s Licence, the applicant should register the business that will undertake the export activities.

Depending on the preferred business structure, the business may be registered as:

- **Sole Proprietorship**
- **Partnership**
- **Private Limited Company**, or another applicable company structure.

For a sole proprietorship or partnership, business-name registration can generally be carried out through the **relevant Divisional Secretariat Office** in the district where the business is established, subject to the applicable requirements.

Where the business is incorporated as a company, registration is carried out through the **Department of the Registrar of Companies**.

Choosing an Appropriate Business Name

Since the business will deal with **international buyers and overseas markets**, it is advisable to select a short, clear and professional business name that is suitable for international trade.

The registered business activities should clearly reflect the nature of the business, such as:

Gems & Jewellery Trading – Imports & Exports

or

Gems & Jewellery – Trading, Import & Export

The appropriate business activities should be included in the relevant business registration documents according to the nature of the proposed business.

Step 4 – Change/Update the NGJA Gem Dealer’s Licence

Once the business-name registration has been completed, the exporter should update the **NGJA Gem Dealer’s Licence** to reflect the registered business name, where the original licence was issued under the individual’s personal name.

This ensures that the **TIN, business registration and NGJA Gem Dealer's Licence** are properly aligned with the business entity undertaking the export activities.

Any applicable administrative or licence amendment fee should be paid according to the prevailing NGJA requirements.

Step 5 – VAT Registration

The next step is to complete the necessary **Value Added Tax (VAT) registration** with the **Inland Revenue Department**.

The VAT registration process may be initiated online through the IRD's electronic services, followed by submission or verification of the required supporting documents and obtaining the relevant documentation from the appropriate IRD office, according to the current procedure.

Exporters should ensure that their tax registration details are correctly linked to their business and export activities.

Step 6 – Register as an Exporter with Sri Lanka Customs

After completing the relevant business and tax registrations, the applicant should register as an **exporter with Sri Lanka Customs** through the Customs electronic registration system.

The registration requirements and procedure may differ depending on whether the exporter operates as:

- **an individual/sole proprietor;**
- **a partnership; or**
- **a registered company.**

Therefore, exporters should carefully follow the applicable Customs registration procedure and provide the required business, tax and identification documents.

Step 7 – Obtain Guidance from the NGJA Export Services Division

Once the above registrations have been completed, the exporter can obtain further guidance from the **Export Services & Export Marketing Division of the National Gem & Jewellery Authority**.

NGJA Export Services Officers can provide guidance on:

- Export procedures
- Required export documentation
- Commercial invoice preparation
- Examination and valuation of gems and jewellery
- Export Service Fees
- Customs procedures
- Export through courier, air freight or postal services
- Consignment/ Advance Payments/ confirmed exports
- Import Re-export Procedure (Gems/ Jewellery)
- Service Fee Waiver Facility (Exhibition/ Demonstration/ Testing and certification)
- Trade samples and gift items
- Export of rough gemstones and other specialized categories
- ATA Carnet Procedure

Step 8 – Submit the Gem & Jewellery Consignment for Export

Finally, the exporter should submit the gems or jewellery together with the required export documents to an **NGJA Export Services Division**.

Initial Verification and Examination of the Export Consignment

Upon submission of the export consignment, the NGJA Export Services Division first verifies the **Commercial Invoice, Gem Dealer's Licence, validity period of the licence, and the permitted stock limit**, to ensure that the proposed export is legally eligible and that the declared consignment corresponds with the applicable licence and stock records.

Thereafter, each item in the consignment is **individually checked and weighed against the details declared in the Commercial Invoice** to verify the description, quantity and weight of the goods.

This preliminary verification is carried out under the supervision of the **Deputy Director – Export Services & Export Marketing** or the authorized Export Services Officer. Once the items are verified and found to be in order, the consignment is **temporarily sealed and forwarded to the Examination/Valuation Table** for detailed examination by the relevant **NGJA Valuer/Gemologist and Sri Lanka Customs Gem Appraiser**.

The consignment will be examined by **NGJA Gemologists/Valuers and Sri Lanka Customs Gem Appraisers** to verify the description, authenticity, weight and declared value of the goods and to ensure compliance with export regulations.

Upon completion of the examination and confirmation that the consignment complies with the declared invoice details and applicable export requirements, the parcel is **permanently sealed** by the authorized officials under the supervision of Sri Lanka Custom Gem Appraiser.

Following the final sealing, the exporter is required to pay the applicable **Export Service Fee** to the **National Gem & Jewellery Authority (NGJA)**.

In Simple Terms – The Exporter Registration Journey

1. Obtain TIN from Inland Revenue Department
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2. Obtain NGJA Gem Dealer's Licence
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3. Register the Business Name / Company
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4. Update the NGJA Gem Dealer's Licence with the Business Name
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5. Complete VAT Registration with Inland Revenue Department
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6. Register as an Exporter with Sri Lanka Customs – Online
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7. Obtain Export Guidance from NGJA Export Services Division
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8. Prepare Export Documents & Commercial Invoice
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9. Submit Gems/Jewellery for NGJA & Customs Examination



10. Complete Insurance, Export Service Fee & Customs Formalities



11. Securely Seal and Release the Parcel for Export

A Message to Prospective Exporters

Becoming a legal Gem & Jewellery exporter is not simply about finding an overseas buyer. It requires proper **tax registration, business registration, gem trading licensing, Customs registration and compliance with export procedures.**

By completing each step correctly and obtaining the necessary guidance from the **National Gem & Jewellery Authority**, Sri Lankan entrepreneurs can confidently enter the international gem and jewellery market and contribute to promoting **Sri Lanka as a trusted global source of ethically sourced, high-quality gemstones and jewellery.**

Anoma Weralupe

Deputy Director (Export Services & Export Marketing)

National Gem & Jewellery Authority

Demuwawatha International Gem & Jewellery Trade Center (DIGJTC)

No.16, Gem Tower, Council Avenue, Ratnapura

Telephone: 0452050832/ 0713841253

Email: gemexpo@ngja.gov.lk/ weralupea@ngja.gov.lk

Website: www.ngja.gov.lk

Ranga Wanasinghe

Deputy Director (Export Services & Export Marketing)

National Gem & Jewellery Authority

No. 260, Lake Drive Mawatha,

Colombo 05

Telephone: 0112337693/ 0773873077

Email: export@ngja.gov.lk

Website: www.ngja.gov.lk

Shanaka Karunarathna

Export Service Officer

National Gem & Jewellery Authority

Air Cargo Village,

Katunayake.

Telephone: 0112252203/ 0712385591

Email: diamondunit@ngja.gov.lk

Website: www.ngja.gov.lk