



**DEPARTMENT OF FOREIGN EXCHANGE
CENTRAL BANK OF SRI LANKA**

DIRECTIONS NO. 02 OF 2026 UNDER THE FOREIGN EXCHANGE ACT, NO. 12 OF 2017

Directions issued to Authorized Dealers on Business Foreign Currency Accounts

In terms of Section 9 of the Foreign Exchange Act, No. 12 of 2017 (the FEA), the Directions No. 05 of 2021 dated 18.03.2021 (the Directions) on Business Foreign Currency Accounts (BFCAs) issued to Authorized Dealers (ADs), is hereby amended as follows:

- I. Item (o) of the Permitted Credits** specified in Paragraph 1.3 of the Directions is replaced by the below permitted credit.
- (o) coupon income, sale/ maturity proceeds and any other related receipts arising from investments made in debt securities denominated in foreign currency issued by the Government of Sri Lanka, if the original investment in such securities had been made by debiting the BFCA of the account holder.
- II. Item (k) of the Permitted Debits** specified in Paragraph 1.4 of the Directions is replaced by the below permitted debit.
- (k) payments for making investments in debt securities denominated in foreign currency issued by the Government of Sri Lanka in the name of the account holder.

Director-Department of Foreign Exchange

03 March 2026