

**PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF**   
**SRI LANKA**

**SOCIAL SECURITY CONTRIBUTION LEVY**  **(AMENDMENT) ACT, No. 15 OF 2023**

**[Certified on 08th of September, 2023]**

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| *Social Security Contribution Levy* | 1 |

*(Amendment) Act, No. 15 of 2023*

[Certified on 08th of September, 2023]

L.D.- O. 54/2022

AN ACTTOAMENDTHE SOCIAL SECURITY CONTRIBUTION LEVY   
ACT, NO. 25 OF 2022

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows: -

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| **1.** This Act may be cited as the Social Security Contribution Levy (Amendment) Act, No. 15 of 2023.  **2.** The First Schedule to the Social Security Contribution Levy Act, No. 25 of 2022 is hereby amended as follows:-  (1) in PART IA thereof– | Short title  Amendment  of the First  Schedule to  the Act,  No. 25 of  2022 |

(*a*) by the substitution for the words “project   
implementation period; and” in item 23, of the   
words “project implementation period;”;

(*b*) by the substitution for the words “the Minister   
of Finance.” in item 24, of the words “the Minister   
of Finance;”;

(*c*) by the addition immediately after item 24, of   
 the following new items:-

“25. Any motor vehicle identified under   
Harmonized Commodity Description and   
Coding Numbers for Custom purpose and   
liable to the excise duty under the Excise   
(Special Provisions) Act, No. 13 of 1989,   
on the importation;

26. Equipment used by differently abled   
 persons;

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27. Rough unprocessed gem stones imported   
by a person who holds a licence issued   
under section 15 of the National Gem   
and Jewellery Authority Act, No. 50 of   
1993, for the purpose of re-exporting   
such gems upon being cut and polished   
for payment in foreign currency, if such   
foreign currency is remitted to Sri Lanka   
through a bank;

28. Any article sold at duty-free shops; and

29. Rice manufactured out of locally   
 produced paddy.”;

(2) in PART II thereof–

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| (*a*)  (*b*)  (*c*)  (*d*) | by the substitution for item 1, of the following item:- | |
| “1. | Generation of electricity and supply of |
| electricity other than the supply of electricity by any person who holds a distribution licence issued under section 13 of the Sri Lanka Electricity Act, No.  20 of 2009;”;  by the substitution for the words “foreign currency; and” in item 22, of the words“ foreign currency;”;  by the substitution for the words “Gratuity Fund.” in item 23, of the words “Gratuity Fund; and”;and  by the addition immediately after item 23, of the following new item:- | |

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| “24. | Services provided by any General Sales | Sinhala text  to prevail in case of  inconsistency |
| Agent who holds an Air Transport Service Licence issued under section 97 of the Civil Aviation Act, No. 14 of 2010.”.  **3.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. | |

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