

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

**FINANCE ACT, No. 33 OF 2023**

**[Certified on 13th of December, 2023]**

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[Certified on 13th of December, 2023]

L.D.—O. 76/2021

AN ACTTOAMENDTHE FINANCE ACT, NO.35 OF 2018 ANDTHE FINANCE ACT, NO.12 OF 2012; TOPROVIDEFORTHEEXEMPTIONOFCERTAIN PERSONSFROMTHEAPPLICATIONOFTHE IMPORTSAND EXPORTS (CONTROL) ACT, NO.1 OF 1969; ANDFORMATTERSCONNECTED THEREWITHORINCIDENTALTHERETO.

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

**1.** This Act may be cited as the Finance Act, No. 33 of Short title 2023.

PART I

AMENDMENTOFTHE FINANCE ACT, NO. 35 OF 2018

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| **2.** Section 48 of theFinance Act, No.35 of 2018 (hereinafter in this part referred to as the “principal enactment”) is hereby amended by the insertion of the following subsections immediately after subsection (2) thereof:– | Amendment  of section 48  of Finance  Act, No.35  of 2018 |

“(2A) There shall be charged with effect from   
the date of commencement of this Act, a levy of   
25 *cents* per each mobile short message, on bulk   
advertisements sent through a fixed telephone   
line.

(2B) The levy imposed under subsection (2A),   
shall be paid by the advertiser who intends to   
advertise by way of the mobile short messages in   
respect of which the levy is charged.”.

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| **3**. Section 49 of the principal enactment is hereby amended – | Amendment of section 49 of  the principal |

enactment

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| 2 | (1) | *Finance Act, No. 33 of 2023* |
| by the repeal of definition of expression “mobile |

short message” and the substitution therefor, of the   
following:-

““mobile short message” means, a text message   
which is sent through mobile phones or   
fixed telephone lines;”; and

(2) by the repeal of definition of expression “bulk   
 advertisements” and the substitution therefor, of   
 the following:-

““bulk advertisements” mean, text messages   
being sent through mobile phones or fixed   
telephone lines to group of recipients for   
commercial purposes.”.

PART II

AMENDMENTOFTHE FINANCE ACT, NO.12 OF 2012

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| Amendment  of the  Schedule to  Part IV of  the Finance | **4.** The Schedule of Part IV of the Finance Act, No.12 of 2012 is hereby amended by the addition immediately after item 6 thereof, of the following new item:- |

Act, No.12   
of 2012  
 “7. Social Security Contribution Levy Act, No.25 of 2022.".

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PART III

EXEMPTIONOFCERTAINPERSONSFROMTHEAPPLICATIONOFTHE   
IMPORTSAND EXPORTS (CONTROL) ACT, NO.1 OF 1969

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| **5.** Notwithstanding anything contrary to any other written law, a person who imported – | | Granting  exemption to  certain  persons from  the  application  of the  Imports and  Exports  (Control)  Act, No.1 of  1969 |
| (*a*) | any motor vehicle imported into Sri Lanka on or |
| after May 22, 2020 and not removed from the Sri Lanka Customs**,** onor prior to November 12, 2021**,** due to the prohibitions and restrictions imposed by Imports and Exports (Control) Regulations, No.2 of 2020 made under the Imports and Exports (Control) Act, No.1 of 1969 | |

and published in the *Gazette* Extraordinary   
No. 2176/19 of May 22, 2020; or

(*b*) any motor vehicle propelled electrically   
 imported into Sri Lanka on or prior to November   
 12, 2021 and not removed from the Sri Lanka   
 Customs on the date of coming into operation   
 of this Act, due to non-payment of any tax which   
 is liable to be paid in terms of any Act referred to   
 in Schedule hereto,

shall be permitted to remove such vehicle from the Sri Lanka Customs, subject to the payment of due amount of tax with a surcharge under the provisions of section 6**.**

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| **6.** (1) Any person who imported - | Collection of  the tax |

(*a*) any motor vehicle referred to in paragraph (*a*)   
of section 5 shall be liable to pay, within sixty   
days from the date of coming into operation   
of this Act, the due amount of tax in terms of   
the provisions of any Act referred to in

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Schedule hereto, at the date of removing the   
vehicle from Sri Lanka Customs, with a   
surcharge of 10% of the total due amount of   
tax at the date of opening the letter of credit;   
and

(*b*) any motor vehicle propelled electrically   
referred to in paragraph (*b*) of section 5 shall   
be liable to pay, within sixty days from the   
date of coming into operation of this Act, the   
due amount of tax in terms of the provisions   
of any Act referred to in Schedule hereto, at   
the date of opening the letter of credit, with a   
surcharge of 10% of the total due amount of   
tax on the date of opening the letter of credit.

(2) Upon the receipt of the payments referred to in subsection (1), the Director- General of Customs shall grant permission to remove such vehicle from the Sri Lanka Customs.

(3) The provisions of the Customs Ordinance (Chapter 235) relating to the collection and recovery of any customs duty, shall, *mutatis mutandis*, apply for the collection and recovery of the tax under this Part.

Interpretation **7.** In this Part unless the context otherwise requires -

“Director-General of Customs” means, the Director-  
General of Customs appointed under section   
2 of the Customs Ordinance (Chapter 235);

“electrically propelled vehicle” means, any motor   
vehicle with only electric motor for propulsion;

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“motor vehicle” means –

(*a*) any mechanically or electrically, or solar   
 energy propelled vehicle or vehicle   
 propelled by liquid petroleum gas or   
 vehicle propelled by alternative fuel   
 including a tractor or trailer which is   
 intended or adapted for use on roads but   
 does not include a road-roller;

(*b*) any mechanically or electrically or solar   
 energy propelled vehicle, or vehicle   
 propelled by liquid petroleum gas or   
 vehicle propelled for alternative fuel or   
 intended for use on land in connection   
 with an agricultural or constructional   
 purpose such asleveling,dredging,   
 earthmoving, forestry or any similar   
 operation but does not include a road-  
 roller; and

“tax” includes any tax, penalty**,** surcharge, levy,   
duty, charge for or contribution payable or   
levied under the Acts referred to in Schedule   
in relation to import of a motor vehicle.

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| **8.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. | Sinhala text  to prevail in  case of |

inconsistency

SCHEDULE

(sections 5 and 6)

1. Excise (Special provisions) Act, No.13 of 1989;

2. Finance Act, No.35 of 2018;

3. Value Added Tax Act, No.14 of 2002;

4. Ports and Airports Development Act, No.18 of 2011;

5. Customs Ordinance (Chapter 235).

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| 6 | *Finance Act, No. 33 of 2023* |

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