

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

**SOCIAL SECURITY CONTRIBUTION LEVY**

**(AMENDMENT) ACT, No. 15 OF 2024**

**[Certified on 20th of March, 2024]**

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*(Amendment) Act, No. 15 of 2024*

[Certified on 20th of March, 2024]

L.D.- O. 70/2023

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| AN ACTTO | AMENDTHE 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 2024.  **2.** Section 4 of the Social Security Contribution Levy Act, No. 25 of 2022 (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of subsection (1) thereof and the substitution therefor, of the following:- | Short title  Amendment of section 4 of Act, No. 25 of 2022 |

“**4.** (1) Every taxable person, other than a taxable   
person referred to in paragraph (*a*) of section 2, who,   
carries on or carries out any activity referred to in   
section 2 (in this Act referred to as a “taxable activity”)   
shall be required to be registered under this Act by   
making an application for such purpose to the   
Commissioner-General of Inland Revenue (in this Act   
referred to as the “Commissioner-General”) in the   
specified form-

(*a*) not later than fifteen days from the date of   
operation of this Act, in the case of a taxable   
person whose aggregate of the turnover,   
within the twelve months period immediately   
prior to the date of operation of this Act,   
exceeded one hundred and twenty million   
rupees;

(*b*) for any quarter commencing prior to January   
1, 2024, not later than fifteen days from the   
date on which the aggregate of the turnover   
for a quarter exceeds or likely to exceed thirty   
million rupees, in the case of a taxable person   
to whom paragraph (*a*) does not apply;

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 *(Amendment) Act, No. 15 of 2024*

(*c*) for any period commencing on or after   
January 1, 2024, not later than fifteen days   
from the date on which the aggregate of the   
turnover for a quarter exceeds or likely to   
exceed fifteen million rupees or from the date   
on which the aggregate of the turnover for a   
period of consecutive four quarters exceeds   
or likely to exceed sixty million rupees:

Provided that, a taxable person to whom paragraph   
(*c*) applies shall be deemed to have complied with the   
requirement of registration under this subsection, if such   
person makes an application for such purpose to the   
Commissioner-General in the specified form not later   
than fifteen days from the date of operation of this   
(Amendment) Act.”.

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| Amendment of section 5 of the principal | **3.** Section 5 of the principal enactment is hereby amended in subsection (1) thereof as follows:- |

enactment

(1) in paragraph (*a*) thereof, by the substitution for the   
words and figure “in section 2; or”, of the words   
and figure “in section 2;”;

(2) in paragraph (*b*) thereof, by the substitution for the   
words “each immediately preceding four quarters   
of the relevant quarter does not exceed hundred   
and twenty million rupees.”, of the words and figures  
“each immediately preceding four quarters of the   
relevant quarter prior to January 1, 2024, does not   
exceed hundred and twenty million rupees; or”;   
and

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(3) by the addition immediately after paragraph   
 (*b*) thereof, of the following:-

“(*c*) for any period commencing on or after   
 January 1, 2024, the aggregate turnover of   
 such registered person for a period of   
 consecutive four quarters does not exceed   
 sixty million rupees.”.

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| **4.** 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 |

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