

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

*————————*

**SOCIAL SECURITY CONTRIBUTION LEVY**  **(AMENDMENT)**

**A**

**BILL**

**to amend the Social Security Contribution Levy Act, No. 25 of 2022**

*——————*

*Presented by the Minister of Finance, Economic Stabilization and*

*National Policies on 08th of August, 2023*

(Published in the Gazette on July 04, 2023)

*Ordered by Parliament to be printed*

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**[Bill No. 192]**

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*This Bill can be downloaded from* www.documents.gov.lk 

*STATEMENT OF LEGAL EFFECT*

*Clause 2*: This clause amends the First Schedule to the Social Security Contribution Levy Act, No. 25 of 2022 in order to add items 25, 26, 27, 28 and 29 as exempted articles under PART IA, and to reward item 1 under PART II for the avoidance of doubt and the avoidance of electricity price variations due to the Social Security Contribution Levy and to add item 24 as an exempted service under PART II.

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| *Social Security Contribution Levy* | 1 |

*(Amendment)*

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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| --- | --- | --- |
| 5 | **1.** This Act may be cited as the Social Security | Short title |
| Contribution Levy (Amendment) Act, No. of 2023. | Amendment of the First  Schedule to the Act,  No. 25 of  2022 |
| **2.** The First Schedule to the Social Security Contribution |
| 10 | Levy Act, No. 25 of 2022 is hereby amended as follows:- |
| (1) in PART IA thereof– |
| (*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;”;

|  |  |
| --- | --- |
| 15  20 | (*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;

2 *Social Security Contribution Levy*   
 *(Amendment)*

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| 5  10 | 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–

|  |  |  |  |
| --- | --- | --- | --- |
| 15 | (*a*) | by the substitution for item 1, of the following | |
| item:- | |
| 20 | (*b*) | “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 | |
| 25 | (*c*) | currency; and” in item 22, of the words “ | |
| foreign currency;”; | |
| by the substitution for the words “Gratuity | |
| (*d*) | Fund.” in item 23, of the words “Gratuity Fund; | |
| and”;and | |
| by the addition immediately after item 23, of | |
| the following new item:- | |

*Social Security Contribution Levy*  3

*(Amendment)*

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| 5 | “24. | Services provided by any General Sales | Sinhala text |
| 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. | | to prevail in |
| case of |
| inconsistency |

|  |  |
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| 4 | *Social Security Contribution Levy* |

*(Amendment)*

Department of Government Printing