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

**Part II of September 27, 2023**

**SUPPLEMENT**

*(Issued on 04.10.2023)*



**FINANCE**

**A**

**BILL**

**to amend the Finance Act, No. 35 of 2018 and the Finance Act, No. 12 of 2012; to provide for the exemption of certain persons from the application of the Imports and Exports (Control) Act, No. 1 of 1969; and for matters connected therewith or incidental thereto**

*Ordered to be published by the Minister of Finance, Economic Stabilization and National Policies*

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L.D.—O. 76/2021   
AN ACTTOAMENDTHE FINANCE ACT, NO. 35 OF 2018 ANDTHE

FINANCE ACT, NO. 12 OF 2012; TOPROVIDEFORTHEEXEMPTION

OFCERTAINPERSONSFROMTHEAPPLICATIONOFTHE IMPORTSAND

EXPORTS (CONTROL) ACT, NO. 1 OF 1969; ANDFORMATTERS CONNECTEDTHEREWITHORINCIDENTALTHERETO.

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. of Short title 2023.

5 PART I   
 AMENDMENTOFTHE FINANCE ACT, NO. 35 OF 2018

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| 10 | **2.** Section 48 of theFinance Act, No. 35 of 2018 | Amendment |
| (hereinafter in this part referred to as the “principal | of section 48 |
| of Finance |
| enactment”) is hereby amended by the insertion of the |
| Act, No. 35 |
| following subsections immediately after subsection (2) | of 2018 |

thereof :–  
 “(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 15 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

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| 20 | respect of which the levy is charged.”. | Amendment of |
| **3**. Section 49 of the principal enactment is hereby |
| amended– | section 49 of |
| the principal |

enactment

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| 2 | (1) | *Finance* |
| by the repeal of definition of expression “mobile |

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

““mobile short message” means, a text message 5 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:-

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

PART II

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| 15 | AMENDMENTOFTHE FINANCE ACT, NO. 12 OF 2012 | Amendment |
| **4.** The Schedule of Part IV of the Finance Act, No.12 of |
| of the |
| 2012 is hereby amended by the addition immediately after |
| Schedule to |
| item 6 thereof, of the following new item:- | Part IV of |
| the Finance |

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

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PART III

EXEMPTIONOFCERTAINPERSONSFROMTHEAPPLICATIONOFTHE

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

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| 5 | **5.** Notwithstanding anything contrary to any other written | | Granting |
| law, a person who imported – | | exemption to |
| certain |
| 10 | (*a*) | any motor vehicle imported into Sri Lanka on or | persons from |
| the |
| after May 22, 2020 and not removed from the Sri | | application |
| of the |
| Lanka Customs**,** onor prior to November 12, 2021**,** | |
| Imports and |
| due to the prohibitions and restrictions imposed by | |
| Exports |
| Imports and Exports (Control) Regulations, No. 2 of | | (Control) |
| Act, No. 1 of |
| 2020 made under the Imports and Exports (Control) | |
| 1969 |
| Act, No. 1 of 1969 and published in the *Gazette* | |

Extraordinary No. 2176/19 of May 22, 2020; or

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| 15 | (*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 pay in   
terms of any Act referred to in Schedule hereto,

20 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**.**

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

(*a*) any motor vehicle referred to in paragraph (*a*)

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| 25 | 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; 5 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 10 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.

15 (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 20 (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.

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

“Director-General of Customs” means, the Director-25 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

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| 5 | 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;

|  |  |  |
| --- | --- | --- |
| 10 | (*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

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| 15 | purpose such aslevelingdredging, earthmoving, forestry or any similar |

operation but does not include a road-  
roller; and

“tax” includes any tax, penalty**,** surcharge, levy,

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| 20 | 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

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| 1.  2.  3.  4.  5. | SCHEDULE | (sections 5 and 6) |
| Excise (Special provisions) Act, No.13 of 1989;  Finance Act, No. 35 of 2018;  Value Added Tax Act, No.14 of 2002;  Ports and Airports Development Act, No.18 of 2011;  Customs Ordinance (Chapter 235). | |

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