



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

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**NATIONAL SECURITY LEVY (AMENDMENT)  
ACT, No. 36 OF 1996**

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**[Certified on 31st December, 1996]**

*Printed on the Order of Government*

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*National Security Levy (Amendment) Act, No. 36 of 1996*

[Certified on December 31, 1996]

L.D.—O 77/96

**AN ACT TO AMEND THE NATIONAL SECURITY LEVY ACT,  
No. 52 OF 1991**

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

1. This Act may be cited as the National Security Levy (Amendment) Act, No. 36 of 1996.

Short title.

2. The long title of the National Security Levy Act, No. 52 of 1991 (hereinafter referred to as “the principal enactment”) is hereby amended by the substitution, for the words and figures, “FOR THE YEARS COMMENCING RESPECTIVELY, ON JANUARY 1, 1992, ON JANUARY 1, 1993, ON JANUARY 1, 1994, ON JANUARY 1, 1995, AND ON JANUARY 1, 1996, “OF THE WORDS AND FIGURES” FOR THE YEARS COMMENCING RESPECTIVELY ON JANUARY 1, 1992, ON JANUARY 1, 1993, ON JANUARY 1, 1994, ON JANUARY 1, 1995, ON JANUARY 1, 1996 AND ON JANUARY 1, 1997”.

Amendment of the long title of Act, No. 52 of 1991.

3. Section 3 of the principal enactment is hereby amended as follows :—

Amendment of section 3 of the principal enactment.

(1) in subsection (1) of that section by the substitution, for the words and figures “for every quarter of the years commencing respectively, on January 1, 1992, on January 1, 1993, on January 1, 1994, on January 1, 1995, and on January 1, 1996”, of the words and figures “for every quarter of the years commencing respectively, on January 1, 1992, on January 1, 1993, on January 1, 1994, on January 1, 1995, on January 1, 1996, and on January 1, 1997” ; and

(2) in subsection (2) of that section—

(a) by the substitution, in paragraph (f) of that subsection for the words “for sale in any duty free shop ; and”, of the words “ “for sale in any duty free shop ;”,

(b) by the substitution, in paragraph (g) of that subsection for the words “taken out of Sri Lanka for repairs.”, of the words “taken out of Sri Lanka for repairs ; and” ;

(c) by the addition, at the end of that subsection, of the following paragraph :—

“(h) the value of any spare part imported by any airline or shipping company, if proved to the satisfaction of the Commissioner-General, that such spare part is to be used in Sri Lanka for the repair or maintenance of any aircraft or ship, used in international traffic and owned or chartered by such airline or shipping company.”.

Amendment of  
section 4 of the  
principal enactment.

4. Section 4 of the principal enactment is hereby amended by the repeal of paragraph (f) of that section and the substitution of the following paragraphs therefor :—

“(f) for every quarter commencing on or after January 1, 1996, but prior to January 1, 1997 —

(i) an amount equivalent to —

(A) four and one-half *per centum* of the turnover of that person, not being turnover referred to in item (B) of this sub-paragraph; and

(B) two *per centum* of the turnover of that person arising from the import or manufacture of any plant, machinery or equipment, not being any motor car, motor coach or lorry within the meaning of the Motor Traffic Act (Chapter 203)

for the first month of that quarter, on or before the fifteenth day of the second month of that quarter;

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(ii) an amount equivalent to —

(A) four and one-half *per centum* of the turnover of that person, not being turnover referred to in item (B) of this sub-paragraph; and

(B) two *per centum* of the turnover of that person arising from the import or manufacture of any plant, machinery or equipment, not being any motor car, motor coach or lorry within the meaning of the Motor Traffic Act (Chapter 203;)

for the second month of that quarter, on or before the fifteenth day of the third month of that quarter; and

(iii) the amount of the levy payable by such person for that quarter reduced by the aggregate of the amounts paid by him in accordance with the provisions of sub-paragraph(i) and sub-paragraph(ii) of this paragraph, on or before the fifteenth day of the month immediately succeeding the end of that quarter; and

(g) for every quarter commencing on or after January 1, 1997 but prior to January 1, 1998—

(i) an amount equivalent to —

(A) four and one-half *per centum* of the turnover of that person, not being turnover referred to in item (B) of this sub-paragraph ; and

- (B) one half *per centum* of the turnover of that person arising from the import or manufacture of any plant, machinery or equipment, not being any motor car, motor coach or lorry within the meaning of the Motor Traffic Act (Chapter 203)

for the first month of that quarter, on or before the fifteenth day of the second month of that quarter;

- (ii) an amount equivalent to-

- (A) four and one half *per centum* of the turnover of that person, not being turnover referred to in item (B) of this sub-paragraph; and

- (B) one half *per centum* of the turnover of that person arising from the import or manufacture of any plant, machinery or equipment, not being any motor car, motor coach or lorry within the meaning of the Motor Traffic Act (Chapter 203)

for the second month of that quarter, on or before the fifteenth day of the third month of that quarter; and

- (iii) the amount of the levy payable by such person for that quarter reduced by the aggregate of the amounts paid by him in accordance with the provisions of sub-paragraph (i) and sub-paragraph (ii) of this paragraph, on or before the fifteenth day of the month immediately succeeding the end of that quarter.”.

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5. The Schedule to the principal enactment is hereby amended by the addition, immediately after item 6 of that Schedule, of the following item :—

Amendment of the  
Schedule to the  
principal enactment.

“7. For any quarter commencing on or after  
January 1, 1997 but prior to January 1,  
1998 —

(i) on the turnover other than turnover  
referred to in paragraph (ii) of this item  
*4.5 per centum*

(ii) on the turnover arising from the import  
or manufacture of any plant, machin-  
ery or equipment, not being any motor  
car, motor coach, or lorry within the  
meaning of the Motor Traffic Act  
(Chapter 203) *0.5 per centum”.*

6. 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