



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

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

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

*Printed on the Order of Government*

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*Finance Act, No. 33 of 2023*

[Certified on 13th of December, 2023]

L.D.—O. 76/2021

AN ACT 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.

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 2023. Short title

PART I

AMENDMENT OF THE FINANCE ACT, NO. 35 OF 2018

2. Section 48 of the Finance 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.”.

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

- (1) 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

### AMENDMENT OF THE FINANCE ACT, NO.12 OF 2012

Amendment  
of the  
Schedule to  
Part IV of  
the Finance  
Act, No.12  
of 2012

**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:-

“7. Social Security Contribution Levy Act, No.25 of 2022.”.

## PART III

EXEMPTION OF CERTAIN PERSONS FROM THE APPLICATION OF THE  
IMPORTS AND EXPORTS (CONTROL) ACT, No.1 OF 1969

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, on or 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.

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

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;

“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 as leveling, 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.

**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).

