



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

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**TELECOMMUNICATION LEVY  
(AMENDMENT)**

**A**

**BILL**

**to amend the Telecommunication Levy Act, No. 21 of 2011**

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*Presented by the Prime Minister and Minister of Buddha Sasana and  
Religious Affairs on 21st March, 2014*

(Published in the Gazette on March 10, 2014)

*Ordered by Parliament to be printed*

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**[Bill No. 296]**

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#### *STATEMENT OF LEGAL EFFECT*

*Clause 2* : This Clause amends section 2 of Telecommunication Levy Act, No. 21 of 2011 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 8 of 2013 and the legal effect of the section as amended is to revise the rate of telecommunication levy from twenty per centum to twenty five per centum for the period commencing on or after January 1, 2014.

*Clause 3* : This Clause amends section 3 of the principal enactment and the legal effect of the section as amended is to provide for the payment of levies collected in instances prior to issuing invoices or without issuing invoices.

*Clause 4* : This Clause amends section 4 of the principal enactment and the legal effect of the section as amended is to decrease the time frame allowed for the levy to be credited to Consolidated Fund.

*Clause 5* : This Clause amends section 12 of the principal enactment and the legal effect of the section as amended is to exclude operators who are authorized to provide public pay phone services from the payment of levy.

*Telecommunication Levy  
(Amendment)*

L.D.—O. 8/ 2014.

AN ACT TO AMEND THE TELECOMMUNICATION LEVY  
ACT, NO. 21 OF 2011.

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

1. This Act may be cited as the Telecommunication Levy (Amendment) Act, No. of 2014, and shall be deemed for all purposes to have come into operation with effect from January 1, 2014. Short title and date of operation.
2. Section 2 of the Telecommunication Levy Act, No. 21 of 2011 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 8 of 2013 is hereby further amended by the substitution for all the words and figures from “a levy called Telecommunication Levy-” to the words “such telecommunication service in respect of each month.” Amendment of section 2 of the Telecommunication Levy Act, No.21 of 2011.
- of the words and figures,
- “a levy called Telecommunication Levy—
- (a) for the period commencing on or after January 1, 2011 but prior to January 1, 2013, at the rate of twenty *per centum* ;
- (b) for the period commencing on or after January 1, 2013 but prior to January 1, 2014—
- (i) at the rate of ten *per centum*, on the value of supply of internet services ; and
- (ii) at the rate of twenty *per centum*, on the value of the supply of telecommunication services other than the supply of internet services ;

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- (c) for any period commencing on or after January 1, 2014—

- (i) at the rate of ten *per centum*, on the value of supply of internet services ; and

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3. Section 3 of the principal enactment is hereby amended by the substitution for the words “along with such  
15 details as may be specified by the Commission” of the following words and figures :—

“along with such details as may be specified by the Commission :

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- (b) collected for the period commencing from the 16th day to the end of that month, shall be paid on or before the 5th day of the succeeding month.

*Telecommunication Levy*  
(Amendment)

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4. Section 4 of the principal enactment is hereby amended by the substitution for the words “credited within seven days from the receipt of the levy to the Consolidated Fund.” of the words “credited within five days from the receipt of the levy to the Consolidated Fund.”.

Amendment  
of section 4  
of the  
principal  
enactment.

5. Section 12 of the principal enactment is hereby amended by the repeal of the definition of the expression “operator” and the substitution therefor of the following new definition :—

Amendment  
of section 12  
of the  
principal  
enactment.

10 “operator” means an operator licensed under section 17 of the Sri Lanka Telecommunication Act, No. 25 of 1991, other than the operator who is authorized solely to provide public pay phone service.”.

6. The Telecommunication Levy charged and collected by any operator authorized under section 2 of the principal enactment from any recipient for the purposes authorized by this Act to charge or collect, during the period commencing from January 1, 2014 and ending on March 31, 2014, shall be deemed to have been validly charged and collected by such operator under this Act :

Validation.

Provided that, the aforesaid provisions of this section shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any levy charged and collected during that period.

25 7. 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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