THE GAZETTE OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

Part II of June 30, 2023

SUPPLEMENT

(Issued on 04.07.2023)



SOCIAL SECURITY CONTRIBUTION LEVY (AMENDMENT)

A

BILL

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

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

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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.

Social Security Contribution Levy (Amendment)

L.D.- O. 54/2022

An Act to amend the Social Security Contribution Levy $\mbox{Act, No 25 of 2023}$

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

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

Amendment of the First Schedule to the Act, No. 25 of 2022

- (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;";
- (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;

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2 Social Security Contribution Levy (Amendment)

- 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;
- 10 28. Any article sold at duty-free shops; and
 - 29. Rice manufactured out of locally produced paddy.";

(2) in PART II thereof-

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

"24. Services provided by any General Sales 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 Sinhala text and Tamil texts of this Act, the Sinhala text shall prevail.

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to prevail in case of inconsistency

