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

**NATIONAL SECURITY LEVY (AMENDMENT)
ACT, No. 21 OF 1999**

[Certified on 27th July, 1999]

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National Security Levy (Amendment)
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L.D.-O.65/98.

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.21 of 1999. Short title.
2. Section 3 of the National Security Levy Act, No.52 of 1991 (hereinafter referred to as the “principal enactment”) is hereby amended as follows :- Amendment of section 3 of Act No. 52 of 1991.
 - (1) in subsection (1) of that section, by the repeal of all the words from “every quarter of every year commencing on or after” to the end of that subsection, and the substitution of the following therefore: -

“every quarter or part thereof of every year commencing on or after January 1, 1997 (hereinafter referred to as “the relevant quarter”) a National Security Levy” (hereinafter referred to as “the levy”) on the turnover or part thereof, of that person for that quarter or part thereof, calculated at the appropriate rates specified in the Schedule to this Act.”
 - (2) in subsection (2) of that section -
 - (a) by the substitution in paragraph (g) of that subsection, for the words “taken out of Sri Lanka for repairs, and” , of the words “taken out of Sri Lanka for repairs;”.
 - (b) by the substitution in paragraph (h) of that subsection, for the words “owned or chartered by such airline or shipping company”, of the words, “owned or chartered by such airline or shipping company; and”

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

“(i) the proceeds from the sale of any article, or any sum received or receivable in respect of the provision of any service to the United Nations Organisation or to any specialized agency of such Organization or to the diplomatic mission of any foreign Government or to any member of the diplomatic staff of such mission”.

Amendment of
Section 4 of the
principal
enactment.

3. Section 4 of the principal enactment is hereby amended as follows:-

- (1) in paragraph (g) of that section by the substitution, for the words and figures “for every quarter of every year commencing on or after January 1, 1997”. of the words and figures “for every quarter commencing on or after January 1, 1997 but prior to October, 1, 1998;”, and
- (2) by the addition, immediately after paragraph (g), of the following paragraph:-

“(h) for the quarter commencing on October 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 period commencing on October 1, 1998
and ending on November 5, 1998, in that quarter,
on or before the fifteenth day of November, 1998;

(ii) an amount equivalent to -

(A) five 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 period commencing on November 6, 1998
and ending on November 30, 1998, in that quarter,
on or before the fifteenth day of December, 1998;

(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

(i) for every quarter commencing on or after January 1, 1999–

(ii) an amount equivalent to -

(A) five 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) five 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.”

4. The Schedule to the principal enactment is hereby amended as follows:—

Amendment of
the Schedule to
the principal
enactment.

- (1) in item 7 of that schedule by the substitution for the words and figures “every quarter of every year commencing on or after January 1, 1997”, of the words and figures “every quarter of every year commencing on or after January 1, 1997 but prior to October 1, 1998;”.
- (2) by the addition, at the end of that Schedule of the following items:—

“8. For the quarter commencing on October 1, 1998—

- (i) on turnover other than turnover referred to in paragraph (ii)

- (a) arising for the period commencing on October 1, 1998 and ending on November 5, 1998

4 1/2 per centum

- (b) arising for the period commencing on November 6, 1998 and ending on December 31, 1998

5 1/2 per centum

- (ii) on turnover 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)

0.5 Per centum

9. For every quarter of every year commencing on or after January 1, 1999 –

- (i) On turnover other than turnover referred to in paragraph (ii), of this item

5 1/2 per centum

- (ii) on turnover 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)

0.5 per centum”.

Validation.

5. where the Director- General of Customs collects during the period commencing on November 6,1998 and ending on the date of commencement of this Act, from an importer of an article not being plant, machinery or equipment, an amount in excess of four and one half *per centum* of the value of such article, such collection shall be deemed for all purposes to have been, and to be, validly made, and such Director -General of Customs is hereby indemnified against all actions, civil or criminal, in respect of such collection.

Transitional provision.

6. Where a person to whom this Act applies is required by section 4 of the principal enactment as amended by section 2 of this Act, to pay to the Commissioner-General in respect of the period from November 6, 1998 to the date of commencement of this Act, an amount in excess of four and one half *per centum* of the turnover of that person for that period, such person shall be deemed for all purposes, to have

complied with the requirements of that section, if he pays to the Commissioner-General, within thirty days of the date of commencement of this Act, the difference between the amount he was required by section 4 of the principal enactment as amended by section 2 of this Act, to pay for that period, and the amount paid, by him for that period, as the case may be. Where such difference is not so paid, such difference shall be deemed to be in default after the expiration of thirty days from the date of commencement of this Act, and such person shall be deemed to be a defaulter within the meaning of the principal enactment, with effect from that date.

7. The amendment made to section 3 of the principal enactment by section 2 (2) of this Act, shall be deemed for all purposes to have come into force on April 1, 1999.

Retrospective effect.

8. In the event of any inconsistency between the Sinhala and the Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text to prevail in case of inconsistency.

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