



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

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**NATION BUILDING TAX (AMENDMENT)**

**A**

**BILL**

**to amend the Nation Building Tax Act, No. 9 of 2009**

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*Presented by the Minister of Finance and Mass Media on 19th of June, 2018*

*(Published in the Gazette on May 31, 2018)*

*Ordered by Parliament to be printed*

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**[Bill No. 253]**

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*STATEMENT OF LEGAL EFFECT*

*Clause 2 :* This clause amends section 3 of the Nation Building Tax Act, No. 9 of 2009 (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to limit the period of exemption granted to certain liquor identified under Harmonized Commodity Description and Coding Numbers for customs purposes.

*Clause 3 :* This clause amends the First Schedule to the principal enactment and the legal effect of the section as amended is—

- (a) to provide for the revision of the existing criteria relating to tax exemptions for which locally manufactured coconut related articles and liquor in the stock remain unsold and the supply of electricity; and
- (b) to extend the exemption for the importation of certain new articles and certain services.

*Nation Building Tax (Amendment)*

L.D.—O. 10/2018

AN ACT TO AMEND THE NATION BUILDING TAX  
ACT, NO. 9 OF 2009

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

1. This Act may be cited as the Nation Building Tax Short title.  
(Amendment) Act, No. of 2018.

5       2. Section 3 of the Nation Building Tax Act, No. 9 of Amendment  
2009 (hereinafter referred to as the “principal enactment”) of section 3  
as last amended by Act, No. 22 of 2016, is hereby further of Act, No. 9  
amended in subparagraph (13) of paragraph (iv) of subsection of 2009.  
(2) thereof, by the substitution for the words, “importer  
10 himself.” of the words and figures, “importer himself, prior  
to April 1, 2018.”.

3. The First Schedule to the principal enactment as last Amendment  
amended by Act, No. 13 of 2017 is hereby further amended of the First  
as follows:- Schedule to  
the principal  
enactment.

15       (1) in Part I of that Schedule-

(a) by the substitution for the item (XLVI)  
thereof, of the following:-

20                               “(XLVI) (a) locally manufactured coconut  
oil at the point of sale by the  
manufacturer, for a period of  
three years commencing from  
January 1, 2014;

25                               (b) locally manufactured cocount  
milk, coconut oil, poonac,  
pairing, coconut shells or  
coconut water at the point of

sale by the manufacturer, for a  
period of three years  
commencing from April ,1  
2018;”;

- 5                      (b) by the substitution for item (L) thereof, of  
the following item:-

10                      “(L) for any period commencing prior  
to the date of commencement of  
this Act, liquor identified under  
the Harmonized Commodity  
Description and Coding Numbers for  
customs purposes and liable to  
Custom Duty under the Revenue  
Protection Act, No. 19 of 1962 and  
15                      Cess under Sri Lanka Export  
Development Act, No. 40 of 1979  
on the importation, or Excise Duty  
under the Excise Ordinance  
(Chapter 52) on the manufacture, as  
20                      the case may be, including such  
manufactured liquor in the stock that  
remains unsold as at October 25,  
2014, which would have been  
otherwise liable to the same Duty, if  
25                      manufactured after October 25,  
2014.”;

- (c) by the addition immediately after (LI), the  
following new items:—

30                      “(LII) importation of non-motorised  
equipment and accessories for water  
sports including Kayaks, Canoes,  
Kite surfing and diving;

- 5 (LIII) non-powered equipment and accessories for aero sports including hang gliding, ballooning, dirigibles, parachuting and para-gliding, classified under Harmonized Commodity Description and Coding Numbers for customs purposes at the point of importation;
- 10 (LIV) importation of gem stones for cutting, polishing and re-export purposes; and
- 15 (LV) importation of equipment for greenhouses and polytunnels and materials for the construction of greenhouses by any grower of agricultural products or plants of any type, subject to the condition that such items are not manufactured in Sri Lanka, and are approved by
- 20 the Director-General, Department of Fiscal Policy on the recommendation of the Secretary to the Ministry of the Minister assigned the subject of Agriculture.”;
- 25 (2) in Part II of that Schedule—
- 30 (a) in paragraph (a) of item (ii) thereof by the substitution for the words and figures “April 1, 2017, supply of electricity” of the words and figures “November 1, 2016 supply of electricity; and”;
- (b) by the addition immediately after the item (xxxix) of the following new item:—
- “(xl) with effect from April 1, 2018, any service provided by Sri Lanka

Deposit Insurance Scheme  
established by regulations made  
under the Monetary Law Act,  
(Chapter 422).”.

- 5      **4.** 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.

