



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

**TELECOMMUNICATION LEVY
(AMENDMENT) ACT, No. 8 OF 2013**

[Certified on 22nd March, 2013]

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Telecommunication Levy (Amendment)
Act, No. 8 of 2013

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L.D.—O. 10/2013

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. 8 of 2013, and shall be deemed for all purposes to have come into operation on January 1, 2013.

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”) is hereby amended by the substitution for the words and figures “ for the period commencing on or after January 1, 2011 a levy called Telecommunication Levy at the rate of 20 *per centum* on the value of the supply of telecommunication services provided by the operator, on the receipt of such telecommunication service in respect of each month:” of the words and figures ,

Amendment of
the section 2 of
the
Telecommunication
Levy Act,
No. 21 of 2011.

“ 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 any period commencing on or after January 1, 2013-
 - (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 supply of the

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telecommunication services other than
the supply of internet services,

on the value of the supply of telecommunication
services provided by the operator, on the receipt of
such telecommunication service in respect of each
month.”.

Amendment of
section 12 of the
principal
enactment.

3. Section 12 of the principal enactment is hereby
amended as follows:—

- (1) by the repeal of the definition of the expression
“telecommunication service” and the substitution
therefor of the following:—

“telecommunication service” means the services
provided to end subscribers by
telecommunication and other operators
licensed under section 17 of the Sri Lanka
Telecommunication Act, No.25 of 1991 and
includes internet services but does not include
interconnection services and access services
provided between local operators,
international settlements between local
operators and overseas telecommunication
settlements between local operators and
overseas telecommunication service providers
and international telecommunication services
covered under subsection (1) of section 21 of
Part III of the Finance Act, No.11 of 2004.”;

- (2) by the insertion immediately after the definition of
the expression “interconnection service” of the
following definition:—

“internet services” means the provisions of internet
by way of narrowband, broadband or dedicated
internet access.;

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4. 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, 2013 and ending on March 31, 2013, 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.

5. 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 any inconsistency.

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