



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

**REGIONAL INFRASTRUCTURE
DEVELOPMENT LEVY
ACT, No. 51 OF 2006**

[Certified on 15th December, 2006]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of December 15, 2006

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 1

Price : Rs. 5.50

Postage : Rs. 5.00

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L.D.—O. 80/2006.

AN ACT TO PROVIDE FOR THE IMPOSITION OF A LEVY TO BE CALLED THE REGIONAL INFRASTRUCTURE DEVELOPMENT LEVY CONSEQUENT TO A 2007 BUDGET PROPOSAL, WHICH SHALL BE UTILISED FOR REGIONAL INFRASTRUCTURE DEVELOPMENT ; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

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

1. (1) This Act may be cited as the Regional Infrastructure Development Levy Act, No. 51 of 2006. Short title.

(2) The provisions of this Act shall for all purposes be deemed to have come into operation on November 17, 2006.

2. There shall be charged and levied at the point of import a levy called the Regional Infrastructure Development Levy (hereinafter referred to as “the levy”) on all motor vehicles liable to the payment of Excise Duty under the Excise (Special Provisions) Act, No. 13 of 1989, an amount calculated at the rate of 2.5 *per centum* on the aggregate value comprising the customs value of such motor vehicle determined in terms of Schedule E of the Customs Ordinance (Chapter 235) and all taxes, duties and levies charged thereon, at the point of import. Imposition of the Regional Infrastructure Development Levy.

For the purposes of this section, the expression “motor vehicles” referred to above, shall not include auto trishaws.

3. Nothing in section 2 shall apply to any article imported into Sri Lanka, in respect of the provision of any service by a mission of any State or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996, applies. Exemption.

4. The levy shall, for purposes of recovery of the levy and notwithstanding anything to the contrary in this Act, be deemed to be a customs duty payable under the Customs Ordinance (Chapter 235) and accordingly, the provisions of the Customs Ordinance shall apply to the recovery of such levy. Levy to be considered to be a customs duty.

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Levy to be
transmitted to the
Consolidated
Fund.

5. The Director-General of Customs shall transmit to the Consolidated Fund, all sums recovered by him as the levy.

Indemnity.

6. Where any amount has been collected by the Director-General of Customs as Regional Infrastructure Development Levy in terms of this Act during the period commencing on November 17, 2006 and ending on the date of the commencement of this Act, the Regional Infrastructure Development Levy so collected shall be deemed to have been validly collected and the respective relevant authorities are hereby indemnified from any action, civil or criminal, in respect of the collection of the aforesaid Levy.

Sinhala text to
prevail in case of
inconsistency.

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

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