



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

**PORTS AND AIRPORTS DEVELOPMENT LEVY
(AMENDMENT)**

A

BILL

to amend the Ports and Airports Development Levy Act, No. 18 of 2011

*Presented by the Prime Minister and Minister of Buddha Sasana and
Religious Affairs on 08th March, 2013*

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Ordered by Parliament to be printed

[Bill No. 215]

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STATEMENT OF LEGAL EFFECT

Clause 2: This clause amends section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and the legal effect of the section as amended is to exempt any equipment, tools, materials, consumables to be used in the petroleum operationd conducted within or outside Sri Lanka in or from a bonded facility for storage, fabrication, repairing, servicing or exportation, from the payment of Ports and Airports Development Levy.

Clause 3: This clause amends section 16 of the Ports and Airports Development Levy Act, No. 18 of 2011 and the legal effect of the section as amended is to extend the validation of Orders made under section 2 of Part I of the Finance Act, No. 11 of 2002.

Ports and Airports Development Levy (Amendment)

L.D.—O. 12/2013

AN ACT TO AMEND THE PORTS AND AIRPORTS DEVELOPMENT LEVY
ACT, NO. 18 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 Ports and Airports Development Levy (Amendment) Act, No. of 2013. Short title.

5 2. Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (2), by the repeal of paragraphs (a) and (b) of that section and by the substitution therefor of the following new paragraphs:- Amendment to section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011.

- 10 “(a) for the purpose of processing and re-export;
- (b) to be used as a raw material for the manufacture of goods for exports; or
- (c) for storage, fabrication, repairing, servicing or exportation as the case may be, being equipment, tools, materials, consumables in or from a bonded facility to be used in the petroleum operations conducted within or outside Sri Lanka.
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 For the purposes of paragraph (c), the expression “petroleum operation” shall have the meaning assigned to it under the Petroleum Resources Act, No. 26 of 2003.”.

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3. Section 16 of the principal enactment is hereby repealed and the following new section is substituted therefor:- Replacement of section 16 of the principal enactment.

2 Ports and Airports Development Levy (Amendment)

- “Part I of the Finance Act, No. 11 of 2002 not to apply.”
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16. (1) The provisions of Part I of the Finance Act, No. 11 of 2002 relating to the payment of the Ports and Airports Development Levy shall not apply to any article originating from outside Sri Lanka and imported into Sri Lanka on or after January 1, 2011;
- (2) Notwithstanding the provisions of subsection (1), every Order made under section 2 of the Part 1 of the Finance Act, No. 11 of 2002 and published in the *Gazette* prior to January 1, 2011-
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- (a) exempting specified articles from the payment of Ports and Airports Development Levy; and
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- (b) specifying a concessionary rate to be charged and levied,
- shall be deemed to have been made under section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and shall continue to be in force.”.
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4. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.
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- Sinhala text to prevail in case of any inconsistency.

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