



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

TELECOMMUNICATION LEVY (AMENDMENT)

A

BILL

to amend the Telecommunication Levy Act, No. 21 of 2011

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

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[Bill No. 216]

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STATEMENT OF LEGAL EFFECT

Clause 2: This Clause amends the Telecommunication Levy Act, No. 21 of 2011 and the legal effect of the section as amended is to provide separate rates for the supply of Internet Services and Telecommunication Services.

Clause 3: This Clause amends the Telecommunication Levy Act, No. 21 of 2011 and the legal effect of the section as amended is to include Internet Services in the definition of Telecommunication Services and include a new definition for Internet Services.

Telecommunication Levy (Amendment)

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. of 2013, and shall be
5 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
10 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
15 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*;
- 20 (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
- 25 (ii) at the rate of twenty *per centum*, on
the value of supply of the

telecommunication services other than
the supply of internet services,

5 on the value of the provision of such services
by the operator, on the receipt of such
telecommunication service in respect of each
month.

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

Amendment
of section 12
of the
principal
enactment.

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

15 (1) “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,
20 international settlements between local
operators and overseas telecommunication
settlements between local operation and
overseas service providers and international
telecommunication service covered under
25 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:—

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

4. The amount of the levy charged and collected by any Operator from any recipient, during the period commencing from January ,1 2013 and ending on 31st March 2013, shall be deemed to have been validly charged and collected by such operator under this Act:

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.

- 10 5. In the event of any inconsistency between the Sinhala and Tamil text of this Act, the Sinhala text shall prevail.

Sinhala text
to prevail in
case of
inconsistency.

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