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# The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1857/9 - 2014 අප්‍රේල් මස 09 වැනි බදාදා - 2014.04.09

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(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### ECONOMIC SERVICE CHARGE ACT

No. 13 of 2006

REGULATION made by the President under Section 12 of the Economic Service Charge Act, No. 13 of 2006 as amended by the Amendment Acts No. 15 of 2007, No. 11 of 2011 and No. 11 of 2012 read with Article 44(2) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

MAHINDA RAJAPAKSA,  
President.

Ministry of Finance and Planning,  
Colombo.  
31st March, 2014.

#### Regulations

The Regulation made in relation to Section 2 of the Economic Service Charge Act, No. 13 of 2006 and published in the *Gazette Extraordinary* No. 1502/10 dated June 20, 2007 as amended by the *Gazette Extraordinary* No. 1506/06 dated July 18, 2007 and *Gazette Extraordinary* No. 1546/9 dated April 22, 2008, are further amended as follows;

By deleting the words and figures of paragraph 02.1.

“Any person or partnership engaged in any trade or business referred to in any paragraph of regulations 03 or 04 may for any relevant quarter commencing on or after April 1st 2007 opt to:

- (i) ascertain the turnover for that quarter from that trade or business in accordance with that paragraph.
- (ii) disregard the provisions of subsections (2), (other than those of the proviso thereto) of Section 2 of the aforesaid Act, and
- (iii) compute the Economic Service Charge at the rate specified in item 12 of the Schedule to the aforesaid Act in respect of the turnover so ascertained”

and substituting the words and figures.



“Any person or partnership engaged in any trade or business referred to in any paragraph of regulations 03 or 04, may for any relevant quarter commencing on or after April 1, 2007 opt to:

- (i) ascertain the turnover for that quarter from that trade or business in accordance with that paragraph;
- (ii) disregard the provisions of subsection (2), (other than those of the proviso thereto) of Section 2 of the aforesaid Act; and
- (iii) compute the Economic Service Charge :-
  - (a) at the rate specified in item 12 of the Schedule 1 to the aforesaid Act for any relevant quarter ending on or before March 31, 2011;
  - (b) at the rate specified in item 3(b) of the Schedule II to the aforesaid Act for any relevant quarter ending on or before March 31, 2012; and
  - (c) at the rate specified in Schedule III to the aforesaid Act for any relevant quarter commencing on or after April 01, 2012,

in respect of the turnover so ascertained” therefor.

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