

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

Part II of July 26, 2019

SUPPLEMENT

(Issued on 31.07.2019)



NATION BUILDING TAX (AMENDMENT)

A

BILL

to amend the Nation Building Tax Act, No. 9 of 2009

Ordered to be published by the Minister of Finance

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 12.00

Postage : Rs. 15.00

This Gazette Supplement can be downloaded from www.documents.gov.lk



STATEMENT OF LEGAL EFFECT

Clause 2: This clause amends section 3 of the Nation Building Tax Act, No. 9 of 2009 (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to limit the period of exemption granted to certain cigarettes identified under Harmonized Commodity Description and Coding Numbers.

Clause 3: This clause amends the First Schedule to the principal enactment and the legal effect of the section as amended is to make provisions to-

- (a) limit the period of exemption granted to cigarettes identified under Harmonized Commodity Description and Coding Numbers;
- (b) revise the existing criteria of exemptions relating to gems exported;
- (c) extend the exemption to importation of certain new articles; and
- (d) limit the period of exemption granted to certain services.

Nation Building Tax (Amendment)

L.D.—O. 9/2019

AN ACT TO AMEND THE NATION BUILDING TAX ACT, NO. 9 OF 2009

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

1. This Act may be cited as the Nation Building Tax (Amendment) Act, No. of 2019, and shall be deemed to have come into operation on July 1, 2019, unless different dates of operation are specified hereunder.

Short title
and date of
operation.

2. Section 3 of the Nation Building Tax Act, No. 9 of 2009 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 20 of 2018, is hereby further amended in subparagraph (12) of paragraph (iv) of subsection (2), by the substitution for the words “importer himself; and”, of the words and figures “importer himself, prior to July 1, 2019 ; and”.

Amendment
of section 3
of Act,
No. 9 of
2009.

3. The First Schedule to the principal enactment as last amended by Act, No. 20 of 2018 is hereby further amended as follows:—

Amendment
of the First
Schedule to
the principal
enactment.

(1) in PART I of that Schedule -

(a) in item (XLIX) thereof, by the substitution for the words “cigarettes identified”, of the words and figures “for any period commencing prior to July 1, 2019, cigarettes identified”;

(b) by the substitution for item (LIV) thereof, of the following item:-

2 *Nation Building Tax (Amendment)*

5 “(LIV) importation of gem stones by a
 person registered with the
 National Gem and Jewellery
 Authority, for the purpose of
 re-exporting such gems upon
 being cut and polished;”;

(c) in item (LV) thereof, by the substitution
for the words “the subject of Agriculture.”,
of the words “the subject of Agriculture;”;

10 (d) by the insertion immediately after item
 (LV) thereof, of the following new items:-

15 “(LVI) palm oil manufactured locally
 out of imported palm oil
 subjected to the Special
 Commodity Levy charged
 under the Special Commodity
 Levy Act, No. 48 of 2007;

(LVII) importation of Lucerne (alfalfa)
meal and pellets; and

20 (LVIII) importation of yachts and other
 vessels for pleasure or sports,
 rowing boats and canvas as
 classified under the HS Code of
 8903.91.00.”;

25 (2) in PART II of that Schedule -

(a) in item (vii) thereof-

30 (i) in paragraph (c), by the substitution
 for the words “a construction
 contractor or a sub-contractor”, of the
 following:-

“a construction contractor or a
sub-contractor; or”;

5 (ii) by the insertion immediately after
paragraph (c) thereof, of the
following:-

“(d) on or after July 1, 2019, of a
construction contractor or a
sub-contractor;” and

10 (b) by the substitution for item (xii) thereof,
of the following item:-

“(xii) services provided by a hotel, guest
house, restaurant or other similar
business—

15 (a) prior to January 1, 2011;
or

(b) on or after July 1, 2019,
where the payment for
such service is received in
foreign currency through a
20 bank in Sri Lanka,

where such hotel, guest house,
restaurant or other similar business
is registered with the Ceylon
Tourist Board;”.

25 4. 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
inconsistency.

