



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

**PORTS AND AIRPORTS DEVELOPMENT
LEVY (AMENDMENT) ACT, No. 21 OF 2016**

[Certified on 07th November, 2016]

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 November 11, 2016

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

Price : Rs. 6.00

Postage : Rs. 10.00

*Ports and Airports Development Levy
(Amendment) Act, No. 21 of 2016*

[Certified on 07th November, 2016]

L.D.—O. 15/2016.

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. 21 of 2016 and shall be deemed to have come into operation on January 1, 2016.

Short title and
the date of
operation.

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 by the repeal of subsection (1) thereof and substitution therefor of the following subsection:—

Amendment of
section 3 of Act,
No. 18 of 2011.

“(1) The levy to be charged and levied in respect of the cost, insurance and freight value of any article referred to in section 2 shall be calculated –

(a) for the period commencing on January 1, 2011 and ending on December 31, 2015 at the rate of 5.0 *per centum*; and

(b) from January 1, 2016 at the rate of 7.5 *per centum*.”.

3. Where the Director-General of Customs who charges or collects, during the period commencing on January 1, 2016 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, the Levy as provided in subsection (1) of section 3 of the principal enactment as amended by section 2 of this Act shall be

Validation.

deemed to have acted and to be acting with due authority and such charge or collection, shall be deemed for all purposes to have been, and to be, validly made. The Director-General of Customs is hereby indemnified against all action, civil or criminal, in respect of such charge or collection.

Sinhala text to prevail in case of inconsistency.

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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