



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

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**NATION BUILDING TAX (AMENDMENT)  
ACT, No. 20 OF 2018**

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**[Certified on 30th of July, 2018]**

*Printed on the Order of Government*

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Published as a Supplement to Part II of the **Gazette of the Democratic  
Socialist Republic of Sri Lanka** of August 03, 2018

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

**Price : Rs. 8.00**

**Postage : Rs. 15.00**

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*Nation Building Tax (Amendment)  
Act, No. 20 of 2018*

[Certified on 30th of July, 2018]

L.D.—O. 10/2018

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:-

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| <p><b>1.</b> This Act may be cited as the Nation Building Tax (Amendment) Act, No. 20 of 2018.</p>   | <p>Short title.</p>  |
| <p><b>2.</b> 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. 22 of 2016, is hereby further amended in subparagraph (13) of paragraph (iv) of subsection (2) thereof, by the substitution for the words, “importer himself.” of the words and figures, “importer himself, prior to April 1, 2018.”.</p>  | <p>Amendment of section 3 of Act, No. 9 of 2009.</p>               |
| <p><b>3.</b> The First Schedule to the principal enactment as last amended by Act, No. 13 of 2017 is hereby further amended as follows:-</p> <p style="margin-left: 40px;">(1) in Part I of that Schedule-</p> <p style="margin-left: 80px;">(a) by the substitution for the item (XLVI) thereof, of the following:-</p> <p style="margin-left: 120px;">“(XLVI) (a) locally manufactured coconut oil at the point of sale by the manufacturer, for a period of three years commencing from January 1, 2014;</p> <p style="margin-left: 120px;">(b) locally manufactured coconut milk, coconut oil, poonac,</p> | <p>Amendment of the First Schedule to the principal enactment.</p> |

pairing, coconut shells or  
coconut water at the point of  
sale by the manufacturer,  
for a period of three  
years commencing from  
April 1, 2018;”;

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

“(L) for any period commencing  
prior to the date of commencement  
of this (Amendment) Act, liquor  
identified under the Harmonized  
Commodity Description and  
Coding Numbers for customs  
purposes and liable to Custom Duty  
under the Revenue Protection Act,  
No. 19 of 1962 and Cess under Sri  
Lanka Export Development Act, No.  
40 of 1979 on the importation, or  
Excise Duty under the Excise  
Ordinance (Chapter 52) on the  
manufacture, as the case may be,  
including such manufactured liquor  
in the stock that remains unsold as  
at October 25, 2014, which would  
have been otherwise liable to the  
same Duty, if manufactured after  
October 25, 2014.”;

- (c) by the addition immediately after (LI), the  
following new items:—

“(LII) importation of non-motorised  
equipment and accessories for water

sports including Kayaks, Canoes,  
Kite surfing and diving;

(LIII) non-powered equipment and accessories for aero sports including hang gliding, ballooning, dirigibles, parachuting and para-gliding, classified under Harmonized Commodity Description and Coding Numbers for customs purposes at the point of importation;

(LIV) importation of gem stones for the purpose of re-export upon being cut and polished; and

(LV) importation of equipment for greenhouses and polytunnels and materials for the construction of greenhouses by any grower of agricultural products or plants of any type, subject to the condition that such items are not manufactured in Sri Lanka, and are approved by the Director-General, Department of Fiscal Policy on the recommendation of the Secretary to the Ministry of the Minister assigned the subject of Agriculture.”;

(2) in Part II of that Schedule—

(a) in paragraph (a) of item (ii) thereof by the substitution for the words and figures “April 1, 2017, supply of electricity” of the words and figures “November 1, 2016 supply of electricity;

(b) in paragraph (c) of item (vii) thereof, by the substitution for the words “a construction sub-contractor,” of the

words and figures “a construction sub-contractor or if such service is provided under a contract agreement executed prior to August 1, 2017, a construction contractor or a sub-contractor”; and

- (c) by the addition immediately after the item (xxxix) of the following new item:—

“(xl) with effect from April 1, 2018, any service provided by Sri Lanka Deposit Insurance Scheme established by regulations made under the Monetary Law Act, (Chapter 422).”.

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.

