



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

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**NATION BUILDING TAX (AMENDMENT)**

**A**

**BILL**

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

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*Presented by the Minister of Finance on 20th of August, 2019*

*(Published in the Gazette on July 31, 2019)*

*Ordered by Parliament to be printed*

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**[Bill No. 294]**

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*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.

