



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

**REGIONAL INFRASTRUCTURE
DEVELOPMENT LEVY (AMENDMENT)
ACT, No. 12 OF 2008**

[Certified on 29th February, 2008]

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*Regional Infrastructure Development Levy
(Amendment) Act, No. 12 of 2008*

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L. D.—O. 3/2008

AN ACT TO AMEND THE REGIONAL INFRASTRUCTURE DEVELOPMENT
LEVY ACT, NO. 51 OF 2006

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

1. (1) This Act may be cited as the Regional
Infrastructure Development Levy (Amendment) Act,
No. 12 of 2008.

Short title and
date of
operation.

(2) The provisions of this Act shall be deemed, for all
purposes to have come into effect from January 1, 2008.

2. Section 2 of the Regional Infrastructure Development
Levy Act, No. 51 of 2006 (hereinafter referred to as the
“principal enactment”) as amended by Act, No. 47 of 2007
is hereby repealed and the following section substituted
therefor:—

Amendment of
section 2 of Act,
No. 51 of 2006.

“Imposition
of the
Regional
Infrastructure
Development
Levy.

2. (1) There shall be charged and levied
at the point of import a levy called the
Regional Infrastructure Development Levy
(hereinafter referred to as “the Levy”) on any
motor vehicle liable to the payment of Excise
Duty under the Excise (Special Provision) Act,
No. 13 of 1989, falling under the Harmonized
System Code Number specified in Column I of
the Schedule hereto and having a cylinder
capacity, seating capacity or weight as is
specified in the corresponding entry in Column
II of that Schedule, an amount calculated at
the rate specified in Column III of that
Schedule on the aggregate value comprising
the customs value of such motor vehicle
determined in terms of Schedule E of the
Customs Ordinance (Chapter 235) and all taxes,
duties and levies charged thereon at the point
of import.

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(2) For the purpose of this section, the expression “motor vehicle” shall not include an auto trishaw.”.

Addition of a Schedule to the principal enactment.

3. The principal enactment is hereby amended by the addition immediately after section 7 thereof, of the following Schedule:—

“SCHEDULE
(Section 2)

No.	Column I <i>H. S. Code No.</i>	Column II <i>Cylinder capacity / Seating capacity / Weight</i>	Column III <i>Rate</i>
1.	8703	Motor vehicle having a cylinder capacity not exceeding 1600	5.0 <i>per centum</i>
2.	8703	Motor vehicle having a cylinder capacity exceeding 1600 but not exceeding 2000	7.5 <i>per centum</i>
3.	8703	Motor vehicle having a cylinder capacity exceeding 2000	10 <i>per centum</i>
4.	8702	Motor vehicle having a seating capacity of less than 13 persons	10 <i>per centum</i>
5.	8702	Motor vehicle having a seating capacity of 13 or more persons but less than 17 persons	5.0 <i>per centum</i>
6.	8702	Motor vehicle having a seating capacity of 17 persons or more	7.5 <i>per centum</i>
7.	8704	Motor vehicle (possessing the specified weight)	5.0 <i>per centum</i> ”

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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