



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

**PORTS AND AIRPORTS DEVELOPMENT LEVY
(AMENDMENT)**

A

BILL

to amend the Ports and Airports Development Levy Act, No. 18 of 2011

*Presented by the Prime Minister and Minister of Finance, Minister of
Buddhasasana, Religious & Cultural Affairs and Minister of Urban
Development & Housing on 22nd of September, 2020*

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[Bill No. 3]

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STATEMENT OF LEGAL EFFECT

Clause 2 : This clause amends section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and the legal effect of the section as amended is to increase the levy charged and levied in respect of the cost, insurance and freight value of any article referred to in section 2 of the Act.

*Ports and Airports Development Levy
(Amendment)*

L.D.—O. 61/2019

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. of 2020 and
5 shall be deemed to have come into operation on
December 6, 2019.

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
10 (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 –

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

 (b) at the rate of 7.5 *per centum*, for the period
commencing on January 1, 2016 and ending
20 on December 5, 2019; and

 (c) at the rate of 10 *per centum*, on and after
December 6, 2019 .”.

3. Where the Director-General of Customs charges or collects the Levy as provided in subsection (1)

Validation.

of section 3 of the principal enactment as amended by section 2 of this Act, during the period commencing on December 6, 2019 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act,

5 he shall be 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
10 collection:

Provided that, the aforesaid provisions shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any Levy collected as provided for in this Act during the said period.

15 **4.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

