



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

**NATION BUILDING TAX (AMENDMENT)
ACT, No. 13 OF 2017**

[Certified on 09th of August, 2017]

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 August 11, 2017

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

*Nation Building Tax (Amendment)
Act, No. 13 of 2017*

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L.D.—O. 71/2016

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. 13 of 2017, and shall be deemed to have come into operation from April 1, 2017 unless different dates of operation are specified hereunder.

Short title and
date of
operation.

2. The First Schedule to 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 as follows:-

Amendment of
the First
Schedule to the
Act, No. 9 of
2009.

(1) in Part I of that Schedule-

(a) in item (iv) thereof, by the deletion of sub-item (iv) and substitution therefor of the following:-

“(iv) any other similar purpose,

and is to be re-shipped, within a period of one year from the date of importation of such article to Sri Lanka or within a period of ninety days after the completion of such project;”;

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

“(xi) (a) petroleum and petroleum products for any period prior to May 2, 2016, and for the period

commencing from July 11, 2016, and ending on or before November 1, 2016; or

(b) petroleum and petroleum products other than lubricants classified under Harmonized Commodity Description and coding numbers for customs purposes, for the period commencing from May 2, 2016 and ending on July 11, 2016 and for the period commencing on November 1, 2016;”;

(c) in item (xviA) thereof by the substitution for the words “Air Lanka Catering Services Ltd;” of the following words and figures:-

“Air Lanka Catering Services Ltd, for any period prior to August 1, 2017;”;

(d) in item (xviii) thereof, by the substitution for the words “any article imported or sold”, of the words and figures:-

“any article imported or sold prior to August 1, 2017”;

(e) by the insertion, immediately after item (L), the following new item:-

“(LI) printed books, magazines, journals or periodicals other than newspapers, identified under Harmonized Commodity Description and Coding Numbers;”;

(2) in Part II of that Schedule-

(a) by the substitution for item (ii) thereof, of the following item:-

“(ii) (a) for any period ended prior to May 2, 2016, and for the period commencing from July 11, 2016, but prior to April 1, 2017 supply of electricity;

(b) on or after April 1, 2017 generation of electricity and supply of electricity other than the supply of electricity by Ceylon Electricity Board established under the Ceylon Electricity Board Act, No. 17 of 1969;”;

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

“(vii) service-

(a) prior to January 1, 2011, of a construction contractor, not being a sub-contractor; or

(b) on or after January 1, 2011, but prior to August 1, 2017, of a construction contractor or sub-contractor; or

(c) on or after August 1, 2017, of a construction sub-contractor,

in so far as such services are in respect of constructing any

building, road, bridge, water supply, drainage or sewerage system, harbour, airport or any infrastructure project in telecommunication or electricity;”;

- (c) by substitution for item (xiv) thereof, of the following item:-

“(xiv) the services of a travel agent in respect of inbound tours operated-

(a) prior to August 1, 2017;

(b) on or after August 1, 2017, where the payment for such services is received in foreign currency through a bank,

if such agent is registered with the Ceylon Tourist Board;”;

- (d) by the substitution for item (xxii) thereof, of the following item:-

“(xxii) any service rendered in or outside Sri Lanka to any person or partnership outside Sri Lanka for the utilization out of Sri Lanka for payment in foreign currency, if such foreign currency is remitted to Sri Lanka through a bank;”;

- (e) in item (xxxiv) thereof, by the substitution for the words “services provided by any society” of the words and figures “services provided prior to August 1, 2017 by any society”;

- (f) by the substitution for item (xxxviii) of the following item:-

“(xxxviii) for any period ended prior to August 1, 2017, the business of real estate and improvements thereon, being construction and sale of residential accommodation, in so far as the value of the construction project relating to the supply of such residential accommodation is less than ten million United States dollars or its equivalent in any other currency;”;

- (g) by the addition, immediately after the item (xxxviii), the following new item:-

“(xxxix) International telecommunication services provided to local operators by External Gateway Operators.”.

3. Where the Commissioner-General of Inland Revenue or the Director-General of Customs as the case may be, collects under the provisions of section 4 or section 5 respectively of the principal enactment, the tax calculated considering the provisions of this Act, during the period commencing from April 1, 2017 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, from a person to whom the provisions of this Act applies, such collection shall be deemed for all purposes to have been, and to be, validly made:

Validation.

Provided that the aforesaid provisions of this section shall not affect any decision or order made by any Court or any proceeding pending in any Court in respect of any tax collected during the aforesaid period.

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.

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