



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

**SOCIAL SECURITY CONTRIBUTION LEVY
(AMENDMENT) ACT, No. 15 OF 2024**

[Certified on 20th of March, 2024]

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*Social Security Contribution Levy
(Amendment) Act, No. 15 of 2024*

[Certified on 20th of March, 2024]

L.D.- O. 70/2023

AN ACT TO AMEND THE SOCIAL SECURITY CONTRIBUTION LEVY
ACT, NO. 25 OF 2022

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

1. This Act may be cited as the Social Security
Contribution Levy (Amendment) Act, No. 15 of 2024. Short title

2. Section 4 of the Social Security Contribution Levy
Act, No. 25 of 2022 (hereinafter referred to as the “principal
enactment”) is hereby amended by the repeal of subsection
(1) thereof and the substitution therefor, of the following:- Amendment of
section 4 of Act,
No. 25 of 2022

“**4.** (1) Every taxable person, other than a taxable
person referred to in paragraph (a) of section 2, who,
carries on or carries out any activity referred to in
section 2 (in this Act referred to as a “taxable activity”)
shall be required to be registered under this Act by
making an application for such purpose to the
Commissioner-General of Inland Revenue (in this Act
referred to as the “Commissioner-General”) in the
specified form-

- (a) not later than fifteen days from the date of
operation of this Act, in the case of a taxable
person whose aggregate of the turnover,
within the twelve months period immediately
prior to the date of operation of this Act,
exceeded one hundred and twenty million
rupees;
- (b) for any quarter commencing prior to January
1, 2024, not later than fifteen days from the
date on which the aggregate of the turnover
for a quarter exceeds or likely to exceed thirty
million rupees, in the case of a taxable person
to whom paragraph (a) does not apply;

- (c) for any period commencing on or after January 1, 2024, not later than fifteen days from the date on which the aggregate of the turnover for a quarter exceeds or likely to exceed fifteen million rupees or from the date on which the aggregate of the turnover for a period of consecutive four quarters exceeds or likely to exceed sixty million rupees:

Provided that, a taxable person to whom paragraph (c) applies shall be deemed to have complied with the requirement of registration under this subsection, if such person makes an application for such purpose to the Commissioner-General in the specified form not later than fifteen days from the date of operation of this (Amendment) Act.”.

Amendment of
section 5 of the
principal
enactment

3. Section 5 of the principal enactment is hereby amended in subsection (1) thereof as follows:-

- (1) in paragraph (a) thereof, by the substitution for the words and figure “in section 2; or”, of the words and figure “in section 2;”;
 - (2) in paragraph (b) thereof, by the substitution for the words “each immediately preceding four quarters of the relevant quarter does not exceed hundred and twenty million rupees.”, of the words and figures “each immediately preceding four quarters of the relevant quarter prior to January 1, 2024, does not exceed hundred and twenty million rupees; or”;
- and

- (3) by the addition immediately after paragraph
(b) thereof, of the following:-

“(c) for any period commencing on or after
January 1, 2024, the aggregate turnover of
such registered person for a period of
consecutive four quarters does not exceed
sixty million rupees.”.

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

