



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

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**ENVIRONMENT CONSERVATION LEVY  
ACT, No. 26 OF 2008**

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**[Certified on 06th June, 2008]**

*Printed on the Order of Government*

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*Environment Conservation Levy  
Act, No. 26 of 2008*

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L. D.—O. 6/2008

AN ACT TO PROVIDE FOR THE IMPOSITION OF AN ENVIRONMENT CONSERVATION LEVY ON SPECIFIED ITEMS OWNED BY CONSUMERS, ON SPECIFIED ITEMS IMPORTED INTO OR MANUFACTURED IN SRI LANKA OR SPECIFIED SERVICES PROVIDED IN SRI LANKA, WHICH ARE LIKELY TO HAVE A HARMFUL IMPACT ON THE ENVIRONMENT; TO PROVIDE FOR THE COLLECTION AND RECOVERY OF SUCH LEVY; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

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

1. This Act may be cited as the Environment Conservation Levy Act, No. 26 of 2008. Short title.
2. (1) From and after the date of the coming into operation of this Act, there shall be imposed a levy to be called the "Environment Conservation Levy". The Environment Conservation Levy shall be imposed on— Imposition of Environment Conservation Levy.
- (a) a specified item owned by a consumer;
  - (b) specified items imported into or manufactured in Sri Lanka; or
  - (c) specified services provided within Sri Lanka,

at such rate as shall be as specified by the Minister in charge of the subject of Finance in consultation with the Minister in charge of the subject of Environment, by Order published in *Gazette*, calculated on an *ad valorem* or specific basis.

(2) The Order made under subsection (1) may also specify the items on which and the categories in respect of which such Levy may be imposed.

Manner of  
collection,  
administration  
and recovery  
of  
Environment  
Conservation  
Levy.

**3.** (1) The Environment Conservation Levy, imposed under section 2, shall, notwithstanding anything to the contrary in this Act—

- (a) in the case of an item owned by a consumer, be collected through an institution specified by an Order published in the *Gazette* by the Minister in charge of the subject of Finance in consultation with the Minister in charge of subject of Environment;
- (b) in the case of an importer, be collected on every specified item imported by such importer, by the Director-General of Customs, in accordance with the provisions of the Customs Ordinance (Chapter 235);
- (c) in the case of a domestic manufacturer, be collected on every specified item manufactured by such manufacturer, by the Director-General of Excise appointed for the purposes of the Excise (Special Provisions) Act, No. 13 of 1989, in accordance with the provisions of that Act; and
- (d) in the case of a specified service, be collected on every specified service provided by a service provider, by the Director-General of Excise appointed for the purposes of Excise (Special Provisions) Act, No. 13 of 1989, in accordance with the provisions of that Act.

(2) The Environment Conservation Levy collected in terms of paragraphs (b), (c) and (d) of subsection (1), shall be collected, administered and recovered by the Director-General of Customs or Director-General of Excise appointed for the purposes of the Excise (Special Provisions) Act, No. 13 of 1989, in accordance with the provisions of the Customs Ordinance (Chapter 235) or Excise (Special Provisions) Act, No. 13 of 1989, as the case may be.

Environment  
Conservation  
Levy to be  
remitted to the  
Consolidated  
Fund.

Order to be  
placed before  
Parliament &c.,

- 6.** (1) In the event of a failure on the part of any person liable to pay the Environment Conservation Levy imposed and collected in terms of section 2 and section 3, there shall be a penalty imposed on every such defaulter in such amount as is specified in the Schedule hereto.

Penalty on failure to pay the Environment Conservation Levy.

(2) Every person who fails to pay the Levy shall be deemed to be a defaulter in terms of the National Environmental Act, No. 47 of 1980 and the provisions of such Act shall *mutatis mutandis* apply to the recovery of the amount in default.

(3) The Central Environment Authority established under the National Environmental Act, No. 47 of 1980, shall take such steps as are deemed appropriate in the circumstances to substantiate the facts relating to such default and the Central Environment Authority shall thereupon recover the penalty and the amount in default and where necessary, shall instruct the Institution specified in an Order made under paragraph (a) of subsection (1) of section 3 or the Director-General of Customs or the Director-General of Excise appointed for the purposes of Excise (Special Provisions) Act, No. 13 of 1989, as the case may be, to proceed to recover such penalty and the amount in default. The Central Environmental Authority may for this purpose from time to time, issue such instructions and guidelines as may be necessary.

Sinhala text  
to prevail in  
case of  
inconsistency.

**7.** In the case of an inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

SCHEDULE

(Section 7)

<b>Column I</b>		<b>Column II</b>
<i>Persons liable to pay the Levy</i>		<i>Penalty to be paid</i>
1.	Consumer who owns a specified item	Not less than rupees five hundred and not more than rupees two thousand
2.	Importer	Not less than rupees five thousand and not more than rupees ten thousand
3.	Domestic Manufacturer	Not less than rupees five thousand and not more than rupees ten thousand
4.	Service Provider (within Sri Lanka)	Not less than rupees five thousand and not more than rupees ten thousand

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