



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

**PORTS AND AIRPORTS DEVELOPMENT LEVY
(AMENDMENT) ACT, No. 5 OF 2020**

[Certified on 12th of October, 2020]

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*Ports and Airports Development Levy
(Amendment) Act, No. 5 of 2020*

[Certified on 12th of October, 2020]

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. 5 of 2020 and 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 (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 –

- (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 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, 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 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.

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.

