

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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Ordered by Parliament to be printed

[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

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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 Short title Development Levy (Amendment) Act, No. of 2020 and and the date 5 shall be deemed to have come into operation on December 6, 2019.

2. Section 3 of the Ports and Airports Development Levy Amendment Act, No. 18 of 2011 (hereinafter referred to as the "principal $\frac{\text{of section } 3}{\text{of section}}$ enactment") is hereby amended by the repeal of subsection 18 of 2011. 10 (1) thereof and substitution therefor of the following subsection:-

- "(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 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 Validation. charges or collects the Levy as provided in subsection (1)

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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 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.

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

to prevail in case of inconsistency.

