



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

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**PORTS AND AIRPORTS DEVELOPMENT LEVY  
(AMENDMENT)**

**A**

**BILL**

**to amend the Ports and Airports Development Levy Act, No. 18 of 2011**

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*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*

(Published in the Gazette on September 04, 2020)

*Ordered by Parliament to be printed*

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[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

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. 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 –

15 (a) at the rate of 5.0 *per centum*, for the period  
commencing on January 1, 2011 and ending  
on December 31, 2015;

20 (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.



