PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

REGIONAL INFRASTRUCTURE

DEVELOPMENT LEVY (AMENDMENT)

ACT, No. 12 OF 2008

[Certified on 29th February, 2008]

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Regional Infrastructure Development Levy 1

(Amendment) Act, No. 12 of 2008

[Certified on 29th February, 2008]

L. D.—O. 3/2008

ANACT TO AMEND THE REGIONAL INFRASTRUCTURE DEVELOPMENT

LEVY ACT, NO. 51 OF 2006

BE it enacted by the Parliament of the Democratic Socialist

Republic of Sri Lanka as follows:—

1. (1) This Act may be cited as the Regional Short title and

Infrastructure Development Levy (Amendment) Act, date of

operation.

No. 12 of 2008.

(2) The provisions of this Act shall be deemed, for all

purposes to have come into effect from January 1, 2008.

2. Section 2 of the Regional Infrastructure Development Amendment of

Levy Act, No. 51 of 2006 (hereinafter referred to as the section 2 of Act,

No. 51 of 2006.

“principal enactment”) as amended by Act, No. 47 of 2007

is hereby repealed and the following section substituted

therefor:—

“Imposition 2. (1) There shall be charged and levied

of the at the point of import a levy called the

Regional

Regional Infrastructure Development Levy

Infrastructure

Development (hereinafter referred to as “the Levy”) on any

Levy. motor vehicle liable to the payment of Excise

Duty under the Excise (Special Provision) Act,

No. 13 of 1989, falling under the Harmonized

System Code Number specified in Column I of

the Schedule hereto and having a cylinder

capacity, seating capacity or weight as is

specified in the corresponding entry in Column

II of that Schedule, an amount calculated at

the rate specified in Column III of that

Schedule on the aggregate value comprising

the customs value of such motor vehicle

determined in terms of Schedule E of the

Customs Ordinance (Chapter 235) and all taxes,

duties and levies charged thereon at the point

of import.

2—PL 002818 — 5,400 (02/2008)

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(2) For the purpose of this section, the

expression “motor vehicle” shall not include

an auto trishaw.”.

Addition of a 3. The principal enactment is hereby amended by the

Schedule to the addition immediately after section 7 thereof, of the following

principal

enactment. Schedule:—

“SCHEDULE (Section 2)

No. Column I Column II Column III

H. S. Code No. Cylinder capacity/Seating Rate

capacity/Weight

1. 8703 Motor vehicle having a 5.0 per centum

cylinder capacity not

exceeding 1600

2. 8703 Motor vehicle having a 7.5 per centum

cylinder capacity

exceeding 1600 but

not exceeding 2000

3. 8703 Motor vehicle having a 10 per centum

cylinder capacity

exceeding 2000

4. 8702 Motor vehicle having a 10 per centum

seating capacity of less

than 13 persons

5. 8702 Motor vehicle having a 5.0 per centum

seating capacity of 13

or more persons but

less than 17 persons

6. 8702 Motor vehicle having a 7.5 per centum

seating capacity of 17

persons or more

7. 8704 Motor vehicle (possessing 5.0 per centum”

the specified weight)

Sinhala text to 4. In the event of any inconsistency between the

prevail in case Sinhala and Tamil texts of this Act, the Sinhala text shall

of inconsistency.

prevail.

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(Amendment) Act, No. 12 of 2008

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