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 1

Act, No. 26 of 2008

[Certified on 06th June, 2008]

L. D.—O. 6/2008

AN ACT TO PROVIDE FOR THE IMPOSITION OF AN ENVIRONMENT

CONSERVATIONLEVYON SPECIFIEDITEMSOWNED BY CONSUMERS,ON

SPECIFIED ITEMS IMPORTED INTOORMANUFACTUREDIN SRI LANKAOR

SPECIFIED SERVICES PROVIDED IN SRI LANKA, WHICH ARE LIKELY TO

HAVE AHARMFULIMPACT ON THEENVIRONMENT; TO PROVIDE FORTHE

COLLECTION AND RECOVERY OF SUCH LEVY; AND TO PROVIDE FOR

MATTERS CONNECTEDTHEREWITHORINCIDENTALTHERETO.

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 Short title.

Conservation Levy Act, No. 26 of 2008.

2. (1) From and after the date of the coming into operation Imposition of

of this Act, there shall be imposed a levy to be called the Environment

Conservation

"Environment Conservation Levy". The Environment

Levy.

Conservation Levy shall be imposed on—

(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.

2 Environment Conservation Levy

Act, No. 26 of 2008

Manner of 3. (1) The Environment Conservation Levy, imposed

collection,

administration under section 2, shall, notwithstanding anything to the

and recovery contrary in this Act—

of

Environment

Conservation (a) in the case of an item owned by a consumer, be

Levy. 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 3

Act, No. 26 of 2008

4. The Institution specified in an Order made under Environment

Conservation

paragraph (a) of subsection (1) of section 3, the Director- Levy to be

General of Customs and the Director-General of Excise remitted to the

appointed for the purposes of Excise (Special Provisions) Consolidated

Fund.

Act, No. 13 of 1989, shall remit all sums so collected as

Environment Conservation Levy in terms of this Act, to the

"Environment Conservation Levy Account" of the

Consolidated Fund.

5. Every Order made in terms of section 2 by the Minister Order to be

placed before

shall—

Parliament &c,.

(a) be in operation immediately upon the Minister

affixing his signature thereto;

(b) be published in the Gazette as soon as convenient;

(c) be approved by Resolution of Parliament as soon

as convenient thereafter ; and

(d) if not approved by Parliament, be deemed to be

rescinded with effect from the date of such

Resolution, without prejudice to anything

previously done thereunder.

6. (1) In the event of a failure on the part of any person Penalty on

failure to pay

liable to pay the Environment Conservation Levy imposed

the

and collected in terms of section 2 and section 3, there shall Environment

be a penalty imposed on every such defaulter in such amount Conservation

Levy.

as is specified in the Schedule hereto.

(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.

4 Environment Conservation Levy

Act, No. 26 of 2008

(3) The Central Environment Authority established under

the National Environmental Act, No. 47 of 1980, shall take

such steps 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 7. In the case of an inconsistency between the Sinhala

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

case of

inconsistency.

SCHEDULE

(Section 7)

Column I Column II

Persons liable to pay the Levy Penalty to be paid

1. Consumer who owns a Not less than rupees five hundred

specified item 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 Not less than rupees five

(within Sri Lanka) thousand and not more than

rupees ten thousand

Environment Conservation Levy 5

Act, No. 26 of 2008

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