

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

NATION BUILDING TAX (AMENDMENT)

ACT, No. 32 OF 2009

[Certified on 18th May, 2009]

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Nation Building Tax (Amendment) 1

Act, No. 32 of 2009

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L.D.—O. 7/2009.

ANACT TO AMEND THE NATION BUILDINGTAX

ACT, NO. 9 OF 2009

BE it enacted by the Parliament of the Democratic Socialist

Republic of Sri Lanka as follows :—

1. This Act may be cited as the Nation Building Tax Short title.

(Amendment) Act, No. 32 of 2009.

2. Section 3 of the Nation Building Tax Act, No. 9 of Amendment of

section 3 of Act,

2009 (hereinafter referred to as the “principal enactment”) is

No. 9 of 2009.

hereby amended by the substitution for the words “calculated

at the rate of one per centum in the following manner :-” of

the following:—

“calculated—

(a) at the rate of one per centum for the period ending

on, April 30, 2009 ; and

(b) at the rate of three per centum for the period

commencing on May 1, 2009,

in the following manner :-”.

3. Section 8 of the principal enactment is hereby Amendment of

amended by the addition immediately after paragraph (c) section 8 of the

principal

thereof of the following new paragraph:— enactment.

“(d) return for any relevant quarter under this Act

shall be furnished on or before the twentieth day of

the month commencing immediately after the

expiry of such quarter .”.

2—PL 003847—4,250 (03/2009)

2 Nation Building Tax (Amendment)

Act, No. 32 of 2009

Amendment of 4. The Schedule to the principal enactment is hereby

the Schedule to

amended—

the principal

enactment.

(1) in PART I—

(a) by the substitution for item (iii) thereof of the

following item:—

“(iii) any article sold by any person to whom

this Act applies to any exporter, if the

Commissioner General is satisfied on

the production of any documentary

evidence that—

(i) such article; or

(ii) any other article manufactured,

of which such article is a

constituent part,

has in fact been exported from Sri

Lanka;”;

(b) by the addition immediately after item (xiv)

thereof of the following new item:—

“(xv) any article for the use in any project

approved by the relevant Minister and

by the Minister in charge of the subject

of Finance taking into consideration the

economic benefit to the country and

where the tax in respect of such project

is borne by the Government.”;

(2) in PART II by the addition immediately after item

(xxii) thereof of the following new item:—

“(xxiii) the services of any “General Sales

Agent” registered under the Civil

Aviation Authority of Sri Lanka Act, No.

34 of 2002.”.

Nation Building Tax (Amendment) 3

Act, No. 32 of 2009

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

prevail in case of

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

inconsistency.

4 Nation Building Tax (Amendment)

Act, No. 32 of 2009

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