

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

PORTS AND AIRPORTS DEVELOPMENT

LEVY (AMENDMENT) ACT, No. 5 OF 2013

[Certified on 22nd March, 2013]

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Ports and Airports Development Levy (Amendment) 1

Act, No. 5 of 2013

[Certified on 22nd March, 2013]

L.D.—O. 12/2013

ANACTTO 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. 5 of 2013.

2. Section 3 of the Ports and Airports Development Levy Amendment to

Act, No. 18 of 2011 (hereinafter referred to as the “principal section 3 of the

Ports and

enactment”) is hereby amended in subsection (2), by the

Airports

repeal of paragraphs (a) and (b) of that section and the Development

substitution therefor of the following new paragraphs:- Levy Act, No. 18

of 2011.

“(a) for the purpose of processing and re-export;

(b) to be used as a raw material for the manufacture of

goods for exports; or

(c) for storage, fabrication, repairing, servicing or

exportation as the case may be, being equipment,

tools, materials, consumables in or from a bonded

facility to be used in the petroleum operations

conducted within or outside Sri Lanka.

For the purposes of paragraph (c), the expression

“petroleum operations” shall have the meaning assigned

to it under the Petroleum Resources Act, No. 26 of 2003.”.

3. Section 16 of the principal enactment is hereby Replacement of

repealed and the following new section is substituted section 16 of the

principal

therefor:-

enactment.

2—PL 007063—4090 (03/2013)

2 Ports and Airports Development Levy (Amendment)

Act, No. 5 of 2013

“Part I of the 16. (1) The provisions of Part I of the Finance

Finance Act,

Act, No. 11 of 2002 relating to the payment of

No. 11 of

2002 not to the Ports and Airports Development Levy shall

apply. not apply to any article originating from outside

Sri Lanka and imported into Sri Lanka on or after

January 1, 2011.

(2) Notwithstanding the provisions of

subsection (1), every Order made under section

2 of the Part 1 of the Finance Act, No. 11 of 2002

and published in the Gazette prior to January 1,

2011-

(a) exempting specified articles from the

payment of Ports and Airports

Development Levy; and

(b) specifying a concessionary rate to be

charged and levied,

shall be deemed to have been made under

section 3 of the Ports and Airports Development

Levy Act, No. 18 of 2011 and shall continue to

be in force.”.

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

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

any inconsis-

prevail.

tency.

Ports and Airports Development Levy (Amendment) 3

Act, No. 5 of 2013

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