

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

TELECOMMUNICATION LEVY

(AMENDMENT) ACT, No. 8 OF 2013

[Certified on 22nd March, 2013]

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Telecommunication Levy (Amendment) 1

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L.D.—O. 10/2013

ANACT TO AMEND THE TELECOMMUNICATION LEVY

ACT, NO. 21 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 Telecommunication Short title and

Levy (Amendment) Act, No. 8 of 2013, and shall be deemed date of

operation.

for all purposes to have come into operation on January 1,

2013.

2. Section 2 of the Telecommunication Levy Act, Amendment of

No. 21 of 2011 (hereinafter referred to as the “principal the section 2 of

the

enactment”) is hereby amended by the substitution for the

Telecommunication

words and figures “ for the period commencing on or after Levy Act,

January 1, 2011 a levy called Telecommunication Levy at No. 21 of 2011.

the rate of 20 per centum on the value of the supply of

telecommunication services provided by the operator, on

the receipt of such telecommunication service in respect of

each month:” of the words and figures ,

“ a levy called Telecommunication Levy—

(a) for the period commencing on or after January

1, 2011 but prior to January 1, 2013, at the

rate of twenty per centum;

(b) for any period commencing on or after

January 1, 2013-

(i) at the rate of ten per centum, on the

value of supply of internet services; and

(ii) at the rate of twenty per centum, on

the value of supply of the

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telecommunication services other than

the supply of internet services,

on the value of the supply of telecommunication

services provided by the operator, on the receipt of

such telecommunication service in respect of each

month.”.

Amendment of 3. Section 12 of the principal enactment is hereby

section 12 of the amended as follows:—

principal

enactment.

(1) by the repeal of the definition of the expression

“telecommunication service” and the substitution

therefor of the following:—

“telecommunication service” means the services

provided to end subscribers by

telecommunication and other operators

licensed under section 17 of the Sri Lanka

Telecommunication Act, No.25 of 1991 and

includes internet services but does not include

interconnection services and access services

provided between local operators,

international settlements between local

operators and overseas telecommunication

settlements between local operators and

overseas telecommunication service providers

and international telecommunication services

covered under subsection (1) of section 21 of

Part III of the Finance Act, No.11 of 2004.”;

(2) by the insertion immediately after the definition of

the expression “interconnection service” of the

following definition:—

“internet services” means the provisions of internet

by way of narrowband, broadband or dedicated

internet access.;

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4. The Telecommunication Levy charged and collected Validation.

by any operator authorized under section 2 of the principal

enactment from any recipient for the purposes authorized

by this Act to charge or collect, during the period

commencing from January 1, 2013 and ending on March

31, 2013, shall be deemed to have been validly charged and

collected by such operator under this Act:

Provided that, the aforesaid provisions of this section

shall not affect any decision or order made by any Court or

any proceedings pending in any Court in respect of any levy

charged and collected during that period.

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.

any

inconsistency.

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