PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

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TELECOMMUNICATION LEVY

(AMENDMENT) ACT, No. 11 OF 2014

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[Certified on 24th April, 2014]

Printed on the Order of Government

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Telecommunication Levy (Amendment) 1

Act, No. 11 of 2014

[Certified on 24th April, 2014]

L.D.—O. 8/ 2014.

ANACT TOAMEND 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 Levy Short title and

(Amendment) Act, No. 11 of 2014, and shall except as is provided date of

operation.

for in section 3 of this Act, be deemed for all purposes to have

come into operation with effect from January 1, 2014.

2. Section 2 of the Telecommunication Levy Act, No. 21 Amendment of

of 2011 (hereinafter referred to as the “principal enactment”) section 2 of the

Tele-

as last amended by Act, No. 8 of 2013 is hereby further communication

amended by the substitution for all the words and figures Levy Act, No.21

from “a levy called Telecommunication Levy-” to the words of 2011.

“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 the period commencing on or after January 1,

2013 but prior to January 1, 2014—

(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 the supply of telecommunication services

other than the supply of internet services ;

2—PL 008075—3,000 (03/2014)

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Act, No. 11 of 2014

(c) for any period commencing on or after January 1,

2014—

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

supply of internet services ; and

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

value of the supply of telecommunication

services other than the supply of internet

services,

on the value of the supply of the

telecommunication services provided by the

operator, on the receipt of such telecommunication

service in respect of each month :”;

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

section 3 of the amended by the substitution for the words “along with such

principal

enactment. details as may be specified by the Commission” of the

following words and figures :–

“along with such details as may be specified by the

Commission :

Provided that, with effect from May 1, 2014,

where the levy is collected prior to issuing invoices

or without issuing invoices, such levy—

(a) collected for the period commencing from

the 1st day to the 15th day of that month,

shall be paid on or before the 20th day of

that month ; and

(b) collected for the period commencing from

the 16th day to the end of that month, shall

be paid on or before the 5th day of the

succeeding month.

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4. Section 4 of the principal enactment is hereby Amendment of

amended by the substitution for the words “credited within section 4 of the

principal

seven days from the receipt of the levy to the Consolidated enactment.

Fund.” of the words “credited within five days from the

receipt of the levy to the Consolidated Fund.”.

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

amended by the repeal of the definition of the expression section 12 of the

principal

“operator” and the substitution therefor of the following

enactment.

new definition :—

“ “operator” means an operator licensed under section 17

of the Sri Lanka Telecommunications Act, No. 25

of 1991, other than the operator who is authorized

solely to provide public pay phone service.”.

6. 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, 2014 and ending on the date

on which the certificate of the speaker is endorsed in respect

of this Act, 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.

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

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

of inconsistency.

prevail.

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Act, No. 11 of 2014

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