



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**FINANCE (AMENDMENT)  
ACT, No. 13 OF 2009**

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[Certified on 31st March, 2009]

*Printed on the Order of Government*

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*Finance (Amendment) Act, No. 13 of 2009*

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L. D.— O. 49/2008.

AN ACT TO AMEND THE FINANCE ACT, NO. 11 OF 2002 AND THE  
FINANCE ACT, NO. 11 OF 2004

BE it enacted by the Parliament of the Democratic Socialist  
Republic of Sri Lanka as follows:—

1. This Act may be cited as the Finance (Amendment) Act, No. 13 of 2009. Short title.

PART I

AMENDMENT OF FINANCE ACT, NO. 11 OF 2002

2. Part I (Port and Airport Development Levy) of the Finance Act, No. 11 of 2002 (as last amended by Act, No. 48 of 2006), is hereby further amended in section 2 thereof by the repeal of the proviso to that section and the substitution therefor of the following:— Amendment of section 2 of Part I of the Finance Act, No. 11 of 2002.

“ Provided that, in respect of the cost, insurance and freight value of any article referred to above, there shall be charged and levied—

- (a) for the period commencing on November 19, 2004 and ending on December 31, 2005, a levy at the rate of 1.5 *per centum*;
- (b) for the period commencing on January 1, 2006 and ending on December 31, 2006, a levy at the rate of 2.5 *per centum*;
- (c) for the period commencing on January 1, 2007 and ending on December 31, 2008, a levy at the rate of 3.0 *per centum*; and

(d) for the period commencing on January 1, 2009  
a levy at the rate of 5.0 *per centum*.”.

Operation of the  
provisions of  
this Part.

3. The provisions of this Part shall be deemed for all purpose to have come into operation on January 1, 2009.

Validation.

4. Where the Director-General of Customs collects during the period—

(a) commencing on May 1, 2002 and ending on July 8, 2002 ; and

(b) commencing on January 1, 2009 and ending on the date of the commencement of this Act,

from a person importing any article, an amount equal to the amounts specified in section 2 of the principal enactment on the cost, insurance and freight value of such article, such collection, shall be deemed for all purposes to have been, and to be, validly made, and the Director-General of Customs is hereby indemnified against all action, civil or criminal, in respect of such collection.

## PART II

### AMENDMENT OF FINANCE ACT, NO. 11 OF 2004

Amendment of  
Part II of the  
Finance Act,  
No.11 of 2004.

5. Part II (Cellular Mobile Telephone Subscribers' Levy) of the Finance Act, No. 11 of 2004 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 7 of 2008 is hereby further amended by the substitution for the words “mobile or cordless land telephone” or “cellular mobile telephone” wherever such words occur in that Part of the word “telephone”.

6. Section 14 of the principal enactment is hereby amended by the substitution for the words "Value Added Tax Act, No. 14 of 2002." of the following:—

Amendment of section 14 of the principal enactment.

"Value Added Tax Act, No. 14 of 2002:

Provided that such value shall not include the amount collected by a telephone operator from the user of such telephone as consideration for the service provided to such user by a third party.

"telephone operator" means the operator of a mobile or fixed wireless or fixed wire line telephone."

7. The amendments made to Part 11 and section 14 of the principal enactment by this Act shall be deemed for all purposes to have come into operation with effect from January 15, 2009.

Operation of the provisions of this Part.

8. The amount of the levy charged and collected by any Licensed Telephone Operator from any user, during the period commencing from January 15, 2009 and ending on the date of commencement of this Act, shall be deemed to have been so validly charged and levied and such operator is hereby indemnified from any action civil or criminal in respect of the collection of such levy.

Indemnity.

9. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text to prevail in case of inconsistency.

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