



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

**SOCIAL SECURITY CONTRIBUTION LEVY
(AMENDMENT) ACT, No. 15 OF 2023**

[Certified on 08th of September, 2023]

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*Social Security Contribution Levy
(Amendment) Act, No. 15 of 2023*

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L.D.- O. 54/2022

AN ACT TO AMEND THE SOCIAL SECURITY CONTRIBUTION LEVY
ACT, NO. 25 OF 2022

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

1. This Act may be cited as the Social Security Contribution Levy (Amendment) Act, No. 15 of 2023. Short title
2. The First Schedule to the Social Security Contribution Levy Act, No. 25 of 2022 is hereby amended as follows:- Amendment of the First Schedule to the Act, No. 25 of 2022
 - (1) in PART IA thereof-
 - (a) by the substitution for the words “project implementation period; and” in item 23, of the words “project implementation period;”;
 - (b) by the substitution for the words “the Minister of Finance.” in item 24, of the words “the Minister of Finance;”;
 - (c) by the addition immediately after item 24, of the following new items:-
 - “25. Any motor vehicle identified under Harmonized Commodity Description and Coding Numbers for Custom purpose and liable to the excise duty under the Excise (Special Provisions) Act, No. 13 of 1989, on the importation;
 26. Equipment used by differently abled persons;

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27. Rough unprocessed gem stones imported by a person who holds a licence issued under section 15 of the National Gem and Jewellery Authority Act, No. 50 of 1993, for the purpose of re-exporting such gems upon being cut and polished for payment in foreign currency, if such foreign currency is remitted to Sri Lanka through a bank;
28. Any article sold at duty-free shops; and
29. Rice manufactured out of locally produced paddy.”;

(2) in PART II thereof–

- (a) by the substitution for item 1, of the following item:-
 - “1. Generation of electricity and supply of electricity other than the supply of electricity by any person who holds a distribution licence issued under section 13 of the Sri Lanka Electricity Act, No. 20 of 2009;”;
- (b) by the substitution for the words “foreign currency; and” in item 22, of the words “ foreign currency;”;
- (c) by the substitution for the words “Gratuity Fund.” in item 23, of the words “Gratuity Fund; and”;
- (d) by the addition immediately after item 23, of the following new item:-

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“24. Services provided by any General Sales Agent who holds an Air Transport Service Licence issued under section 97 of the Civil Aviation Act, No. 14 of 2010.”.

3. 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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