

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

Part II of July 22, 2016

SUPPLEMENT

(Issued on 22.07.2016)



**PORTS AND AIRPORTS DEVELOPMENT LEVY
(AMENDMENT)**

A

BILL

**to amend the Ports and Airports Development Levy
Act, No. 18 of 2011**

Ordered to be published by the Minister of Finance

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STATEMENT OF LEGAL EFFECT

Clause 2 : This clause amends section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to increase the levy to be charged and levied in respect of the cost, insurance and freight value of any article referred to in section 2 of the principal enactment with effect from January 1, 2016.

*Ports and Airports Development Levy
(Amendment)*

L.D.—O. 15/2016.

AN ACT TO 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:—

5 **1.** This Act may be cited as the Ports and Airports Development Levy (Amendment) Act, No. of 2016 and shall be deemed to have come into operation on January 1, 2016.

Short title
and the date
of operation.

10 **2.** Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of subsection (1) thereof and substitution therefor of the following subsection:-

Amendment
of section 3
of Act, No.
18 of 2011.

“(1) The levy to be charged and levied in respect
of the cost, insurance and freight value of any article
referred to in section 2 shall be calculated—

15 (a) for the period commencing on January 1,
2011 and ending on December 31, 2015 at
the rate of 5.0 *per centum*; and

(b) from January 1, 2016 at the rate of 7.5 *per
centum*.”.

20 **3.** Where the Director-General of Customs who charges or collects, during the period commencing on January 1, 2016 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, the Levy as provided in subsection (1) of section 3 of the principal enactment as amended by section 2 of this Act shall be

Validation.

2 *Ports and Airports Development Levy*
(Amendment)

deemed to have acted and to be acting with due authority
and such charge or collection, shall be deemed for all
purposes to have been, and to be, validly made. The Director-
General of Customs is hereby indemnified against all action,
5 civil or criminal, in respect of such charge or collection.

4. 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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