

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

Part II of September 04, 2020

SUPPLEMENT

(Issued on 04.09.2020)



**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 Prime Minister and Minister of Finance,
Minister of Buddhasasana, Religious & Cultural Affairs and Minister of
Urban Development & Housing*

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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 and the legal effect of the section as amended is to increase the levy charged and levied in respect of the cost, insurance and freight value of any article referred to in section 2 of the Act.

*Ports and Airports Development Levy
(Amendment)*

L.D.—O. 61/2019

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:—

1. This Act may be cited as the Ports and Airports Development Levy (Amendment) Act, No. of 2020 and shall be deemed to have come into operation on December 6, 2019.

Short title
and the date
of operation.

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

20 (b) at the rate of 7.5 *per centum*, for the period
commencing on January 1, 2016 and ending
on December 5, 2019; and

(c) at the rate of 10 *per centum*, on and after
December 6, 2019 .”.

3. Where the Director-General of Customs charges or collects the Levy as provided in subsection (1)

Validation.

