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PART I : SECTION (I) — GENERAL
Government Notifications

THE FINANCE ACT, No. 11 OF 2006

Notification

BY virtue of the powers vested in me by Section 6(2) read with Section 8 of the Finance Act, No. 11 of 2006, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order declare the following regulations. These regulations shall come into force with effect from 08th November, 2017.

MANGALA SAMARAWEEERA,
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,
Colombo 01,
07th November, 2017.

REGULATIONS

1. These regulations may be cited as the Finance (Teledrama, Film and Commercials Levy) Regulations, No. 1 of 2017.

2. The Orders made under Section 8 of the Finance Act, No. 11 of 2006 and published in *Extraordinary Gazette* Notification No. 1451/16 of 29.06.2006, the *Extraordinary Gazette* Notification No. 1455/6 of 24.07.2006 and the *Extraordinary Gazette* Notification No. 1465/21 of 05.10.2006 are hereby rescinded.

3. The Teledrama, Film and Commercials Levy (hereinafter referred to as “the Levy”), chargeable in terms of Part II of the Finance Act, No. 11 of 2006 (hereinafter referred to as “the Act”), shall be charged by “The Secretary”, from and after the date of the coming into operation of these regulations, in relation to –

- (a) every teledrama or film at such rates as corresponds to the duration of the telecast of such tele-drama or film as is specified in Part (i) ; and



(b) every commercial, at the rate as is specified in Part (ii),

of Schedule I to these regulations.

4. The Levy charged as aforesaid shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

5. No teledrama, film or commercial shall be telecast by any licensed institution unless such institution has obtained a Certificate of Clearance issued by the Secretary in accordance with the provisions of regulation 13 of these regulations.

Where the Secretary is of the opinion that telecasting of any teledrama, film or commercial is likely to be obnoxious to the Sri Lankan values, Sri Lankan identity or Sri Lankan ethics, he may request the Panel referred to in Regulation 11 of these regulations for a determination as regards the suitability or otherwise of telecasting such teledrama, film or commercial. Where the Panel determines that such teledrama, film or commercial is so obnoxious, the Secretary shall refuse to issue such Certificate of Clearance and shall, in writing inform such institution accordingly.

Provided that where the Panel requires such institution to comply with such conditions as may be deemed by the Panel to be appropriate, the Secretary shall, if such institution agrees to comply with such requirement, issue such Certificate of Clearance specifying such conditions as an alternative to such refusal and it shall be the duty of such institution to comply with such requirement.

6. The Secretary shall, for the purposes of the Act, in consultation with the Secretaries of the relevant line Ministries, appoint a Group of Resource Persons consisting of not more than thirty persons. These persons shall be chosen from among persons who have gained eminence in fields such as theatre, television, literature, languages, science, history, psychology, law and Sri Lankan Culture.

7. (1) Every licensed institution seeking to telecast a teledrama or film, shall forthwith pay the Levy in terms of Part (i) of Schedule I to these regulations, where –

(a) the licensed institution on its own motion determines that it is liable to pay the Levy ; or

(b) the Certificate issued under regulation 12, requires the licensed institution to pay the Levy referred to therein, as such teledrama or film is not eligible for exemption in terms of regulation 8.

(2) (a) Every licensed institution shall, before telecasting any commercial, pay the Levy at the appropriate rate specified in Part (ii) of the First Schedule to these regulations.

(b) The Levy paid by any licensed institution – (the first mentioned licensed institution) - shall also be deemed to have been paid by any other licensed institution nominated for the purpose by the first-mentioned licensed institution - (the nominated licensed institution) - and accordingly such nominated licensed institution may proceed in accordance with Regulation 13 of these regulations ; the Secretary shall, as regards the fact of having paid the Levy by such nominated licensed institution, accept the statement furnished by such nominated licensed institution and referred to in that regulation.

8. Every licensed institution seeking to telecast a teledrama or film shall in terms of the proviso to subsection (1) of section 6 of the Act be eligible to claim exemptions if it is of the opinion that the Levy is not chargeable in respect of such teledrama or film as it falls into any one or more of the following categories, namely :

(a) documentary ; or

(b) educational ; or

(c) solely for the purpose of providing entertainment for children ; or

(d) prescribed categories :-

- (i) religious ;
- (ii) any international or regional event ;
- (iii) any teledrama or film originally produced in Sinhala, Tamil or English, and not dubbed ;
- (iv) any teledrama or film of which the main cast and the majority of the production crew are Sri Lankan citizens.

“For the purposes of this regulation,

- i. “main cast” means the actors and actresses, who play the main roles including the main actor, main actress, supporting actor and supporting actress.
- ii. the “majority of the production crew of any teledrama or film shall be deemed to consist of Sri Lankan citizens, if more than one-half of the production crew including the director, the assistant director, the director of music, the main cameraman, the script writer, the main editor, the main background male singer and the main background female singer consists of citizens of Sri Lanka”.

9. Every licensed institution seeking to telecast any teledrama or film shall, where such institution seeks to claim an exemption in terms of regulation 8 of these regulations make an application in that behalf to the Secretary substantially in the form specified in Schedule II to these regulations.

10. The Secretary shall, on receipt of such application refer the same to a Panel constituted in the manner set out in regulation 11 of these regulations to make a determination as to whether or not such teledrama or film is eligible for an exemption as set out in regulation 8 of these regulations.

11. Panels comprising not more than three persons from among the members of the Group of Resource Persons appointed under regulation 6 shall be nominated by the Secretary to consider the applications submitted under regulation 9 and make a determination thereon. One of the members of the Panel shall be nominated to be the Chairman. The Secretary shall in selecting the Panels be guided by the subject expertise of such persons.

12. The panel shall be required to make a determination as to whether or not the teledrama or film referred to the Panel is eligible for an exemption as set out in regulation 8 of these regulations. Upon arriving at a determination on the matter referred to them, the Panel shall notify the Secretary of its decision by forwarding to him of a Certificate in the form set out in Schedule III to these regulations. The decision of a Panel shall be final.

12A. Any licensed institution aggrieved by the determination of a Panel under Regulation 5 or Regulation 12 may, within fourteen days from the date on which such determination is conveyed to such institution, appeal against such determination to the Board of Appeal. The appeal shall, be in writing and shall state the grounds of appeal. The Board of Appeal shall on receipt of any appeal hear and determine the appeal within fifteen days of its receipt.

For the purposes of this regulation “Board of Appeal” means a Board, the members of which shall be the Secretary and four persons chosen by the Secretary from the Group of Resource Persons referred to in Regulation 5, so however that no Resource Person who was a member of the Panel which made the determination appealed against, shall be a member of the Board of Appeal, The Secretary shall be the Chairman of the Board of Appeal. The decision of the Board of Appeal which shall be conveyed to such institution by the Secretary, shall be final and conclusive for the purpose of these regulation.

13. Every licensed institution which has paid the Levy in respect of any teledrama, film or commercial as provided for in regulation 7 of these regulations, shall furnish to the Secretary a written Statement in the form set out in Schedule IV to these regulations, no later than two weeks prior to the intended date for the telecasting of such teledrama or film or any part

or episode thereof, or the first telecast of the commercial for the specified duration, as the case may be. The Secretary shall on receipt of the Statement, upon being satisfied of the facts, issue to the licensed institution a Certificate of Clearance in the form set out in Schedule V of these regulations.

14. The Secretary shall from time to time issue guidelines setting out the criteria to be taken into consideration by the Panels for the purpose of making its determination under these regulations.

15. For the purposes of these regulations, –

“licensed institution” means an institution licensed under the Sri Lanka Rupavahini Corporations Act, No. 6 of 1982 or any other licensing authority as may be authorized from time to time ;

“the Secretary” means the Secretary to the Ministry of the Minister to whom the subject of Mass Media is assigned ;

“teledrama, film or commercial” means any teledrama, film or commercial filmed or made outside Sri Lanka and brought into, or imported into Sri Lanka for the purpose of being telecast.

SCHEDULE - I

(Regulations 3 and 7)

The Finance Act, No. 11 of 2006

TELEDRAMA, FILM AND COMMERCIALS LEVY

RATES OF LEVY PAYABLE IN RESPECT OF TELEDRAMAS, FILMS AND COMMERCIALS

PART (I)

<i>Category</i>	<i>Duration</i>		<i>Rate (Rs.)</i>
Any teledrama or film if dubbed in Sinhala or Tamil	(a)	First Telecast, Number of telecasts with 30 minutes or less time slots	
	(i)	First 04 slots per day	150,000
	(ii)	Next 04 slots per day, succeeding such First 04 slots per day	250,000
	(iii)	Any other slots per day	350,000
	(b)	Repeat Telecast, Number of telecasts with 30 minutes or less time slots	
	(i)	First 04 slots per day	50,000
	(ii)	Next 04 slots per day, succeeding such First 04 slots per day	80,000
	(iii)	Any other slots per day	120,000
Any other teledrama (First Telecast or Repeat Telecast)	Number of telecasts with 30 minutes or less time slots		100,000
Any other Film	(a)	First Telecast	200,000
	(b)	Repeat Telecast	100,000

PART (II)

<i>Category</i>	<i>Duration</i>		<i>Rate (Rs.)</i>
Any Commercial	For any number of telecasts by any licensed institution made during,		
	(a)	a period of 183 days from the date of Certificate of Clearance	500,000
	(b)	a period of 365 days from the date of Certificate of Clearance	1,000,000

SCHEDULE - II

(Regulations 9)

The Finance Act, No. 11 of 2006

TELEDRAMA, FILM AND COMMERCIALS LEVY

FORM OF APPLICATION FOR A CERTIFICATE

- 1. Name of the Licensed Institution :
- 2. Address :
- 3. Telephone / Fax :
- 4. Title of the Tele-drama / Film sought to be telecast :
- 5. Category under which the exemption is claimed in terms of the regulation :
- 6. Reasons in support of the claim for exemption :
(Attach separate sheets)

I declare the foregoing to be true and correct. I am submitting herewith a copy of the Teledrama / Film set out in cage 4 above.

.....,
Signature of Declarant.

Name of Declarant :

Designation of Declarant :

Date :

SCHEDULE - III

(Regulations 12)

The Finance Act, No. 11 of 2006

TELEDRAMA, FILM AND COMMERCIALS LEVY

CERTIFICATE

Serial No. of Certificate :

The Secretary,
Ministry of Mass Media.

Name of the Licensed Institution :

Name of Tele-drama / Film :

We certify that we are satisfied that the aforesaid Tele-drama / Film :-

(a) is not eligible for an exemption in terms of regulation 8 and is required to pay the Levy ;

or

(b) is eligible for an exemption and is not required to pay the Levy.

Members of the Panel :-

Names

Signature

.....

.....

.....

.....

.....

.....

Date :

(Delete whichever is inapplicable)

SCHEDULE - IV

(Regulations 13)

The Finance Act, No. 11 of 2006

TELEDRAMA, FILMS AND COMMERCIAL LEVY

STATEMENT

(Fill in Part (i) or Part (ii) as applicable)

**PART (i)
TELEDRAMAS AND FILMS**

	<i>Name of Teledrama or Film</i>	<i>Chargeable / Non-chargeable</i>	<i>Total duration of Telecast</i>	<i>*Total period of Telecast</i>	<i>If chargeable amount paid as Levy (Rs.)</i>
1.					
2.					
3.					

* Please specify the proposed Months and Year of telecast.

**PART (ii)
COMMERCIALS**

	<i>Identificaiton</i>	<i>Total duration of Commercial</i>	<i>*Total period of Telecast</i>	<i>Amount Paid as Levy (Rs.)</i>
1.				
2.				
3.				

* Please specify the proposed Months and Year of telecast.

I state that I have in respect of every tele-drama / film / commercial specified herein :-

- (a) paid the Levy required by these regulations for the telecast ; or
- (b) been granted an exemption under regulation 12 ; and
- (c) I am annexing hereto,

- (i) the Payment slip in proof of payment of the aforesaid Levy ;
- or*
- (ii) the Certificate issued under regulation 12.

Signature of Declarant :
 Name and Designation :
 Name of Licensed Institution :
 Date :

(Delete whichever is inapplicable)

SCHEDULE - V

(Regulations 13)

The Finance Act, No. 11 of 2006

TELEDRAMA, FILM AND COMMERCIALS LEVY

CERTIFICATE OF CLEARANCE

Name of the Licensed Institution :

Name of Tele-drama / Film / Commercial :

Serial No. of Certificate issued under regulation 12 :

You are hereby authorized to telecast the above mentioned Teledrama / Film / Commercial as specified in your Statement dated, on the date / dates and for the duration / periods specified therein.

.....,
(Signature)
The Secretary, Ministry of Mass Media.

Date :

(Delete whichever is inapplicable)

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