



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

ECONOMIC SERVICE CHARGE (AMENDMENT)

A

BILL

to amend the Economic Service Charge Act, No. 13 of 2006

*Presented by the Minister of Finance and Mass Media
on 07th of August, 2018*

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Ordered by Parliament to be printed

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STATEMENT OF LEGAL EFFECT

Clause 2 : This clause amends section 22 of the Economic Service Charge Act, No. 13 of 2006 (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to specify the base for charging the service charge for importation of motor vehicles.

Clause 3 : This clause amends Schedule IV of the principal enactment and the legal effect of the section as amended is to specify the service charge on wholesale or retail sales of petrol, diesel, and kerosene.

Economic Service Charge (Amendment)

L.D.—O. 9/2018

AN ACT TO AMEND THE ECONOMIC SERVICE CHARGE
ACT, No.13 OF 2006

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

1. This Act may be cited as the Economic Service Charge Short title.
(Amendment) Act, No. of 2018.

5 **2.** Section 2 of the Economic Service Charge Act, No 13 Amendment
of 2006 (hereinafter referred to as the “principal enactment”) of section 2
is hereby amended in subsection (1) thereof as follows:— of Act, No 13
of 2006.

(1) in paragraph (a) of that subsection by the
substitution for the words “for that relevent quarter;
and”, of the words “for that relevant quarter;”;
10

(2) in paragraph (b) of that subsection—

(a) by the substitution, in sub-paragraph (ii)
thereof, for the words “gold or other precious
metal; or”, of the words “gold or other precious
metal;”;and
15

(b) by the repeal of sub-paragraph (iii) thereof,
and the substitution therefor of the
following:—

20 “(iii) on or after April 1, 2017, but prior to
the date of commencement of this
Act in respect of every consignment
of imports of motor vehicles; or”;

2 *Economic Service Charge (Amendment)*

(3) by the addition, immediately after sub-paragraph (iii) thereof, of the following new sub-paragraph:—

5 “(iv) on or after the date of commencement of this Act in respect of every consignment of imports of motor vehicles, which are not liable for excise duty imposed under the Excise (Special Provisions) Act, No. 13 of 1989; and”; and

10 (4) by the addition, immediately after sub-paragraph (b) thereof, of the following new sub-paragraph:—

15 “(c) on or after the date of commencement of this Act, on the amount of excise duty imposed under the Excise (Special Provisions) Act, No. 13 of 1989 in respect of every consignment of imports of motor vehicles, which are liable for excise duty,”.

3. (1) Schedule IV to the principal enactment is hereby amended as follows:—

Amendment of Schedule IV of the principal enactment.

20 (a) in the item 1 of that Schedule, by the substitution for the words “partnership of the retail”, of the words “partnership from the wholesale or retail” ; and

(b) in the item 2 of that Schedule, by the substitution for the words “partnership from the retail”, of the words “partnership from the wholesale or retail”.

25 (2) The amendments made to the principal enactment by this section, shall be deemed to have come into operation on April 1, 2017.

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.

