



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

**NATION BUILDING TAX (AMENDMENT)
ACT, No. 32 OF 2009**

[Certified on 18th May, 2009]

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L.D.—O. 7/2009.

AN ACT TO AMEND THE NATION BUILDING TAX
ACT, No. 9 OF 2009

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

1. This Act may be cited as the Nation Building Tax (Amendment) Act, No. 32 of 2009. Short title.

2. Section 3 of the Nation Building Tax Act, No. 9 of 2009 (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the words “calculated at the rate of one *per centum* in the following manner :—” of the following:— Amendment of section 3 of Act, No. 9 of 2009.

“calculated—

 - (a) at the rate of one *per centum* for the period ending on, April 30, 2009 ; and
 - (b) at the rate of three *per centum* for the period commencing on May 1, 2009,

in the following manner :—”.

3. Section 8 of the principal enactment is hereby amended by the addition immediately after paragraph (c) thereof of the following new paragraph:— Amendment of section 8 of the principal enactment.

“(d) return for any relevant quarter under this Act shall be furnished on or before the twentieth day of the month commencing immediately after the expiry of such quarter .”.

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Amendment of
the Schedule to
the principal
enactment.

4. The Schedule to the principal enactment is hereby amended—

(1) in PART I—

(a) by the substitution for item (iii) thereof of the following item:—

“(iii) any article sold by any person to whom this Act applies to any exporter, if the Commissioner General is satisfied on the production of any documentary evidence that—

(i) such article; or

(ii) any other article manufactured, of which such article is a constituent part,

has in fact been exported from Sri Lanka;”;

(b) by the addition immediately after item (xiv) thereof of the following new item:—

“(xv) any article for the use in any project approved by the relevant Minister and by the Minister in charge of the subject of Finance taking into consideration the economic benefit to the country and where the tax in respect of such project is borne by the Government.”;

(2) in PART II by the addition immediately after item (xxii) thereof of the following new item:—

“(xxiii) the services of any “General Sales Agent” registered under the Civil Aviation Authority of Sri Lanka Act, No. 34 of 2002.”.

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5. 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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