



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

**TELECOMMUNICATION LEVY
(AMENDMENT) ACT, No. 11 OF 2014**

[Certified on 24th April, 2014]

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*Telecommunication Levy (Amendment)
Act, No. 11 of 2014*

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L.D.—O. 8/2014.

AN ACT TO AMEND THE TELECOMMUNICATION LEVY
ACT, NO. 21 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 Telecommunication Levy (Amendment) Act, No. 11 of 2014, and shall except as is provided for in section 3 of this Act, be deemed for all purposes to have come into operation with effect from January 1, 2014.

Short title and date of operation.

2. Section 2 of the Telecommunication Levy Act, No. 21 of 2011 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 8 of 2013 is hereby further amended by the substitution for all the words and figures from “a levy called Telecommunication Levy-” to the words “such telecommunication service in respect of each month.” of the words and figures,

Amendment of section 2 of the Tele-communication Levy Act, No.21 of 2011.

“a levy called Telecommunication Levy—

- (a) for the period commencing on or after January 1, 2011 but prior to January 1, 2013, at the rate of twenty *per centum* ;
- (b) for the period commencing on or after January 1, 2013 but prior to January 1, 2014—
 - (i) at the rate of ten *per centum*, on the value of supply of internet services ; and
 - (ii) at the rate of twenty *per centum*, on the value of the supply of telecommunication services other than the supply of internet services ;

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(c) for any period commencing on or after January 1, 2014—

(i) at the rate of ten *per centum*, on the value of supply of internet services ; and

(ii) at the rate of twenty five *per centum*, on the value of the supply of telecommunication services other than the supply of internet services,

on the value of the supply of the telecommunication services provided by the operator, on the receipt of such telecommunication service in respect of each month :”;

Amendment of section 3 of the principal enactment.

3. Section 3 of the principal enactment is hereby amended by the substitution for the words “along with such details as may be specified by the Commission” of the following words and figures :—

“along with such details as may be specified by the Commission :

Provided that, with effect from May 1, 2014, where the levy is collected prior to issuing invoices or without issuing invoices, such levy—

(a) collected for the period commencing from the 1st day to the 15th day of that month, shall be paid on or before the 20th day of that month ; and

(b) collected for the period commencing from the 16th day to the end of that month, shall be paid on or before the 5th day of the succeeding month.

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4. Section 4 of the principal enactment is hereby amended by the substitution for the words “credited within seven days from the receipt of the levy to the Consolidated Fund.” of the words “credited within five days from the receipt of the levy to the Consolidated Fund.”.

Amendment of section 4 of the principal enactment.

5. Section 12 of the principal enactment is hereby amended by the repeal of the definition of the expression “operator” and the substitution therefor of the following new definition :—

Amendment of section 12 of the principal enactment.

“operator” means an operator licensed under section 17 of the Sri Lanka Telecommunications Act, No. 25 of 1991, other than the operator who is authorized solely to provide public pay phone service.”.

6. The Telecommunication Levy charged and collected by any operator authorized under section 2 of the principal enactment from any recipient for the purposes authorized by this Act to charge or collect, during the period commencing from January 1, 2014 and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed to have been validly charged and collected by such operator under this Act :

Validation.

Provided that, the aforesaid provisions of this section shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any levy charged and collected during that period.

7. 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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