



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

**NATION BUILDING TAX (AMENDMENT)
ACT. No. 9 OF 2012**

(Certified on 30th March, 2012)

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STATEMENT OF LEGAL EFFECT

Clauses 2 : This clause amends section 3 of the Nation Building Tax Act No. 9 of 2009 (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to exempt persons carrying on the business of manufacture of the certain articles from the payment of the Nation Building Tax Act.

Clauses 3 : This clause amends section 6 of the principal enactment and the legal effect of the section as amended is to provide for an advance payment of tax if a credit for any relevant quarter exceeds the tax so payable for that quarter.

Clauses 4 : This clause amends the Part 1 of the First Schedule of the principal enactment and the legal effect of the section as amended is to extend the scope of Part 1 by the insertion of new items as excepted articles into the Part 1 of the First Schedule of the Act.

Clauses 5 : This clause includes an indemnity clause to the period commencing from January 1, 2012 and ending on the date of the coming into operation of this Act.

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[Certified on 30th March, 2012]

L. D.—O. 5/2012.

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. 9 of 2012 and shall be deemed to have come into operation from January 1, 2012 unless different dates of operation are specified in the relevant sections.

Short title and date of operation.

2. Section 3 of the Nation Building Tax Act, No. 9 of 2009 (hereinafter referred to as the “principal enactment”) is hereby amended in paragraph (iv) of subsection (2) thereof as follows :-

Amendment to section 3 of Act, No. 9 of 2009.

(1) by the repeal of sub-paragraph (2) thereof and the substitution therefor of the following sub-paragraph:-

“(2) sugar, dhal, potatoes, onions, dried fish, milk powder or chilies under the provisions of the Special Commodity Levy Act, No. 48 of 2007, where such article is subsequently sold by the importer of such article; and”;

(2) by the substitution in sub-paragraph (3) for the words “foreign currency.” of the words “foreign currency;”; and

(3) by the addition immediately after sub-paragraph (3) of that paragraph, of the following sub paragraphs:-

“(4) any printed book (with effect from July 1, 2011);

(b) by the insertion immediately after item (xvi), of the following new item:-

“(xviA) any goods (other than motor vehicles and goods for personal use) required for the purpose of providing of services being international transportation, being goods consigned to Sri Lankan Air Lines Ltd, Mihin Lanka (Pvt) Ltd or Air Lanka Catering Services Ltd;”;

(c) by the insertion immediately after item (xxvi), of the following new items :-

“(xxvii) aircraft or ships classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation (with effect from August 1, 2009);

(xxviii) timber logs classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation;

(xxix) yarn classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation;

(xxx) white canes for the blind, classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation (effective from December 1, 2011);

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- (xxxi) braille typewriters classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation (effective from December 1, 2011);
- (xxxii) parts of braille typewriters classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation (effective from December 1, 2011);
- (xxxiii) braille writing papers and boards under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation;
- (xxxiv) carriages for disabled persons, whether or not motorized or otherwise mechanically propelled, classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation (effective from December 1, 2011);
- (xxxv) orthopaedic appliances (including crutches, surgical belts and trusses splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried or implanted in the body, to compensate for a defect

or disability) classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation (effective from December 1, 2011);

(xxxvi) fabric which are subject to Cess of Rs.75 per kilogram at the point of import;

(xxxvii) locally manufactured clay roof tiles and pottery products, at the point of sale by the manufacturer; and

(xxxviii) paintings, at the point of sale by the artist thereof.”.

5. Where the Commissioner-General of Inland Revenue or the Director-General of Customs as the case may be, collects under the provisions of section 4 or section 5 respectively of the principal enactment, the tax calculated considering the provisions of this Act, during the period commencing on January 1, 2012 and ending on the date of the coming into operation of this Act from a person to whom the provisions of this Act applies, such collection shall be deemed for all purposes to have been, and to be, validly made, and the Commissioner-General of Inland Revenue and the Director-General of Customs, as the case may be, are hereby indemnified against all actions, civil or criminal in respect of such collection. Indemnity.

6. 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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