PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

TELECOMMUNICATION LEVY
(AMENDMENT) ACT, No. 8 OF 2013

[Certified on 22nd March, 2013]

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Telecommunication Levy (Amendment)
Act, No. 8 of 2013

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L.D.—0. 10/2013

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. 8 of 2013, and shall be deemed
for all purposes to have come into operation on January 1,
2013.

2. Section 2 of the Telecommunication Levy Act,
No. 21 of 2011 (hereinafter referred to as the "principal
enactment") is hereby amended by the substitution for the
words and figures "for the period commencing on or after
January 1, 2011 a levy called Telecommunication Levy at
the rate of 20 per centum on the value of the supply of
telecommunication services provided by the operator, on
the receipt of such telecommunication service in respect of
each month:" of the words and figures,

"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 any period commencing on or after
January 1, 2013—

(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 supply of the

2—PL.007072—0990 (03/2013)
Telecommunication Levy (Amendment) Act, No. 8 of 2013

telecommunication services other than the supply of internet services,
on the value of the supply of telecommunication services provided by the operator, on the receipt of such telecommunication service in respect of each month.

3. Section 12 of the principal enactment is hereby amended as follows:—

(1) by the repeal of the definition of the expression "telecommunication service" and the substitution therefor of the following:—

"telecommunication service" means the services provided to end subscribers by telecommunication and other operators licensed under section 17 of the Sri Lanka Telecommunication Act, No. 25 of 1991 and includes internet services but does not include interconnection services and access services provided between local operators, international settlements between local operators and overseas telecommunication settlements between local operators and overseas telecommunication service providers and international telecommunication services covered under subsection (1) of section 21 of Part III of the Finance Act, No. 11 of 2004;,

(2) by the insertion immediately after the definition of the expression "interconnection service" of the following definition:—

"internet services" means the provisions of internet by way of narrowband, broadband or dedicated internet access;
4. 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, 2013 and ending on March 31, 2013, shall be deemed to have been validly charged and collected by such operator under this Act:

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.

5. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.
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