



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

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

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[Certified on 22nd March, 2013]

*Printed on the Order of Government*

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

[Certified on 22nd March, 2013]

L.D.—O. 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.

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”) 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 ,

Amendment of the section 2 of the Telecommunication 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 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

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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.”.

Amendment of  
section 12 of the  
principal  
enactment.

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.;

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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: 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.

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 any inconsistency.

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