



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

**ECONOMIC SERVICE CHARGE (AMENDMENT)
ACT, No. 33 OF 2018**

[Certified on 04th of October, 2018]

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*Economic Service Charge (Amendment)
Act, No. 33 of 2018*

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L.D.—O. 9/2018

AN ACT TO AMEND THE ECONOMIC SERVICE CHARGE
ACT, No.13 OF 2006

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

1. This Act may be cited as the Economic Service Charge (Amendment) Act, No. 33 of 2018. Short title.

2. Section 2 of the Economic Service Charge Act, No. 13 of 2006 (hereinafter referred to as the “principal enactment”) is hereby amended as follows:—
Amendment of section 2 of Act, No. 13 of 2006.
 - (1) in subsection (1) of that section—
 - (a) in paragraph (a) of that subsection by the substitution for the words “for that relevant quarter; and”, of the words “for that relevant quarter;”;
 - (b) in paragraph (b) of that subsection—
 - (i) by the substitution, in sub-paragraph (ii) thereof, for the words “gold or other precious metal; or”, of the words “gold or other precious metal;”; and
 - (ii) by the repeal of sub-paragraph (iii) thereof, and the substitution therefor of the following:—
 - “(iii) on or after April 1, 2017, but prior to the date of commencement of

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this Act in respect of every
consignment of imports of motor
vehicles; or”;

- (c) by the addition, immediately after
sub-paragraph (iii) thereof, of the following
new sub-paragraph:—

“(iv) on or after the date of commencement
of this Act in respect of every
consignment of imports of motor
vehicles, which are not liable for excise
duty imposed under the Excise (Special
Provisions) Act, No. 13 of 1989; and”;
and

- (d) by the addition, immediately after
paragraph (b) thereof, of the following new
paragraph:—

“(c) on or after the date of commencement of
this Act, on the amount of excise duty
imposed under the Excise (Special
Provisions) Act, No. 13 of 1989 in respect
of every consignment of imports of motor
vehicles, which are liable for excise
duty;”.

- (2) the proviso to paragraph (b) of subsection (3) of that
section is hereby amended as follows:—

(a) in paragraph (a) by the substitution for the
words “turnover of such bank; and”, of the
words “turnover of such bank;”;

(b) in paragraph (b) by the substitution for the
words “turnover of such person.”, of the words
“turnover of such person; and”;

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(c) immediately after paragraph (b) by the insertion of the following new paragraph:—`

“(c) in the case of Central Bank of Sri Lanka, unrealized gain from price revaluation and foreign exchange revaluation, shall be deemed not to form part of the turnover of Central Bank of Sri Lanka.”.

3. (1) Schedule IV to the principal enactment is hereby amended as follows:—

Amendment of Schedule IV of the principal enactment.

(a) in the item 1 of that Schedule, by the substitution for the words “partnership of the retail”, of the words “partnership from the wholesale or retail” ; and

(b) in the item 2 of that Schedule, by the substitution for the words “partnership from the retail”, of the words “partnership from the wholesale or retail”.

(2) The amendments made to the principal enactment by this section, shall be deemed to have come into operation on April 1, 2017.

4. 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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