



# **INLAND REVENUE DEPARTMENT**

## **Notice to the Taxpayers**

### **Implementation of Amendments to Social Security Contribution Levy**

Social Security Contribution Levy Act, No 25 of 2022 (SSCL Act) is amended by the Amendment Act, No. 15 of 2023 as certified by the Speaker on September 08, 2023. The amendments are effective from September 08, 2023.

Accordingly, the significant amendments are as follows.

#### **1. New Exemptions**

New exemptions included to Part IA of the First Schedule to the SSCL Act:

- i. Any motor vehicle identified under Harmonized Commodity Description and Coding Numbers for Custom purpose and liable to Excise Duty under Excise (Special Provisions) Act, No. 13 of 1989 on the importation.
- ii. Equipment used by differently abled persons.
- iii. Importation of rough unprocessed gem stones for the purpose of re-export upon being cut and polished, if the payment is received in foreign currency remitted to Sri Lanka through a bank.
- iv. Any article sold at duty free shops.
- v. Rice manufactured out of locally procured paddy.

New exemption included to Part II of the First Schedule to the SSCL Act:

- i. Services provided by any General Sales Agent who holds an Air Transport Service Licence issued under section 97 of the Civil Aviation Act, No. 14 of 2010.

#### **2. Amendment to existing Exemption**

Item 1 of Part II of the First Schedule has been amended for the avoidance of doubt and the electricity price variations.

Accordingly, exemption is available for generation of electricity and supply of electricity other than supply of electricity by any person who holds a distribution license issued under section 13 of the Sri Lanka Electricity Act, No. 20 of 2009.

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Thus, supply of electricity by any person who holds a distribution license issued under section 13 of the Sri Lanka Electricity Act, No. 20 of 2009 is liable to SSCL.

**Commissioner General of Inland Revenue**

