



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

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**SOCIAL SECURITY CONTRIBUTION LEVY  
(AMENDMENT) ACT, No. 10 OF 2026**

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**[Certified on 09th of April, 2026]**

*Printed on the Order of Government*

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*Social Security Contribution Levy  
(Amendment) Act, No. 10 of 2026*

[Certified on 09th of April, 2026]

L.D. -O. 73/2025

AN ACT TO AMEND THE SOCIAL SECURITY CONTRIBUTION LEVY  
ACT, NO. 25 OF 2022

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

**1.** This Act may be cited as the Social Security Contribution Levy (Amendment) Act, No. 10 of 2026. Short title

**2.** Section 4 of the Social Security Contribution Levy Act, No. 25 of 2022 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) thereof as follows: - Amendment of  
section 4 of Act,  
No. 25 of 2022

(1) in paragraph (c) thereof, by the substitution for the words and figures “on or after January 1, 2024,”, of the words and figures “on or after January 1, 2024 and prior to July 1, 2026;”;

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

“(d) for any period commencing on or after July 1, 2026, not later than fifteen days from the date on which the aggregate of the turnover for a quarter exceeds or likely to exceed nine million rupees or from the date on which the aggregate of the turnover for a period of consecutive four quarters exceeds or likely to exceed thirty-six million rupees:”;

(3) in proviso to paragraph (c) thereof, by the substitution for the words “from the date of

operation of this (Amendment) Act.”, of the words and figures “from March 20, 2024.”.

Amendment of  
section 5 of  
the principal  
enactment

**3.** Section 5 of the principal enactment is hereby amended in subsection (1) thereof as follows: -

- (1) in paragraph (b) thereof, by the substitution for the words “hundred and twenty million rupees; or”, of the words “hundred and twenty million rupees;”;
- (2) in paragraph (c) thereof, by the substitution for the words and figures “on or after January 1, 2024,” and the words “sixty million rupees.”, of the words and figures “on or after January 1, 2024 and prior to July 1, 2026,” and of the words “sixty million rupees; or” respectively; and
- (3) by the addition immediately after paragraph (c) thereof, of the following new paragraph: -

“(d) for any period commencing on or after July 1, 2026, the aggregate turnover of such registered person for a period of consecutive four quarters does not exceed thirty-six million rupees.”.

Amendment  
of the First  
Schedule to  
the principal  
enactment

**4.** The First Schedule to the principal enactment is hereby amended as follows: -

- (1) in item 25 of PART IA thereof, by the substitution for the words “on the importation;”, of the words and figures “on the importation prior to May 1, 2026”; and

(2) in PART IB thereof-

- (a) in item 5, by the substitution for the words “L.P. Gas; and”, of the words “L.P. Gas;”;
- (b) in item 6, by the substitution for the words “local producer.”, of the words “local producer; and”; and
- (c) by the addition immediately after item 6, of the following new item: -

“7. Any motor vehicle effective from  
May 1, 2026.”.

**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  
inconsistency

