



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

**SOCIAL SECURITY CONTRIBUTION LEVY
(AMENDMENT) ACT, No. 24 OF 2025**

[Certified on 17th of December, 2025]

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Social Security Contribution Levy (Amendment)
Act, No. 24 of 2025

[Certified on 17th of December, 2025]

L.D. -O. 12/2025

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. (1) This Act may be cited as the Social Security
Contribution Levy (Amendment) Act, No. 24 of 2025.

Short title and
the date of
operation

(2) The provisions of this Act, other than the provisions
of subsections (1) and (2) of section 2, shall come into
operation on the date on which the Bill becomes an Act of
Parliament.

(3) The provisions of subsections (1) and (2) of
section 2 shall be deemed to have come into operation on
February 18, 2025 and July 1, 2025 respectively.

2. The First Schedule to the Social Security Contribution
Levy Act, No. 25 of 2022 is hereby amended as follows: -

Amendment
of the First
Schedule to
the Act,
No. 25 of
2022

(1) in item 24 of PART IA thereof, by
the substitution for the words “Ceylon
Electricity Board to supply”, of the words
and figures “Ceylon Electricity Board prior to
February 18, 2025 to supply”;

(2) by the repeal of item 4 of PART IB thereof,
and the substitution therefor of the following:-

“4. (a) petrol, diesel or kerosene sold in a filling
station prior to July 1, 2025; and

(b) petrol, diesel or kerosene, effective from
July 1, 2025;” and

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(3) in PART II thereof-

- (a) by the substitution for the words “and passengers;” in item 4, of the words “and passengers including the services provided in relation to international transportation by container terminal operators;”;
- (b) by the substitution for the words “Gratuity Fund; and” in item 23, of the words “Gratuity Fund;”;
- (c) by the substitution for the words and figures “Act, No. 14 of 2010,” in item 24, of the words and figures “Act, No. 14 of 2010; and”; and
- (d) by the addition immediately after item 24, of the following new item: -

“25. Financial services of any person who carries on the business of providing financial services in Sri Lanka and liable to Value Added Tax under Chapter IIIA of the Value Added Tax Act, No. 14 of 2002 on the supply of such financial services at the rate of twenty and one half *per centum*.”.

Sinhala text to
prevail in case of
inconsistency

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

