



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.

