

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

**Part II of September 26, 2025**

**SUPPLEMENT**

*(Issued on 01.10.2025)*



**SOCIAL SECURITY CONTRIBUTION LEVY  
(AMENDMENT)**

**A**

**BILL**

**to amend the Social Security Contribution Levy Act, No. 25 of 2022**

*Ordered to be published by the Minister of  
Finance, Planning and Economic Development*

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*STATEMENT OF LEGAL EFFECT*

*Clause 2:* This clause amends the First Schedule to the Social Security Contribution Levy Act, No. 25 of 2022, and the legal effect of that schedule as amended is to -

- (a) restrict the exemption provided under item 24 of PART IA by setting out a time period applicable to any institution referred to in such item;
- (b) make the exemption provided under item 4 of PART IB clearer to include the wholesale and retail sale of such exempted articles;
- (c) expand the exemption provided under item 4 of PART II by applying the exemption to services provided in relation to international transportation by container terminal operators; and
- (d) exempt the financial services under PART II.

*Social Security Contribution Levy (Amendment)*

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.      of 2025. Short title and  
the date of  
operation

5      (2) The provisions of this Act, other than the provisions  
of subsections (1), (2) and (3) of section 2, shall come into  
operation on the date on which the Bill becomes an Act of  
Parliament.

10      (3) The provisions of subsections (1), (2) and (3) of  
section 2 shall be deemed to have come into operation on  
February 18, 2025, July 1, 2025 and January 1, 2026  
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

15      (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”;

20      (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

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

2      *Social Security Contribution Levy (Amendment)*

(3) in PART II thereof-

5                    (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;”;

10                  (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”;

15                  (d) by the addition immediately after item 24, of the following new item: -

                    “25. Effective from January 1, 2026, financial services of any person who carries on the business of providing financial services in Sri Lanka.”.

20                  **3.** 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

