



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

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**REGIONAL INFRASTRUCTURE  
DEVELOPMENT LEVY (AMENDMENT)  
ACT, No. 12 OF 2008**

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[Certified on 29th February, 2008]

*Printed on the Order of Government*

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*Regional Infrastructure Development Levy  
(Amendment) Act, No. 12 of 2008*

[Certified on 29th February, 2008]

L. D.—O. 3/2008

AN ACT TO AMEND THE REGIONAL INFRASTRUCTURE DEVELOPMENT  
LEVY ACT, NO. 51 OF 2006

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 Regional  
Infrastructure Development Levy (Amendment) Act,  
No. 12 of 2008.

Short title and  
date of  
operation.

(2) The provisions of this Act shall be deemed, for all  
purposes to have come into effect from January 1, 2008.

**2.** Section 2 of the Regional Infrastructure Development  
Levy Act, No. 51 of 2006 (hereinafter referred to as the  
“principal enactment”) as amended by Act, No. 47 of 2007  
is hereby repealed and the following section substituted  
therefor:—

Amendment of  
section 2 of Act,  
No. 51 of 2006.

“Imposition  
of the  
Regional  
Infrastructure  
Development  
Levy.

2. (1) There shall be charged and levied  
at the point of import a levy called the  
Regional Infrastructure Development Levy  
(hereinafter referred to as “the Levy”) on any  
motor vehicle liable to the payment of Excise  
Duty under the Excise (Special Provision) Act,  
No. 13 of 1989, falling under the Harmonized  
System Code Number specified in Column I of  
the Schedule hereto and having a cylinder  
capacity, seating capacity or weight as is  
specified in the corresponding entry in Column  
II of that Schedule, an amount calculated at  
the rate specified in Column III of that  
Schedule on the aggregate value comprising  
the customs value of such motor vehicle  
determined in terms of Schedule E of the  
Customs Ordinance (Chapter 235) and all taxes,  
duties and levies charged thereon at the point  
of import.

2 *Regional Infrastructure Development Levy  
(Amendment) Act, No. 12 of 2008*

(2) For the purpose of this section, the expression “motor vehicle” shall not include an auto trishaw.”.

Addition of a Schedule to the principal enactment.

3. The principal enactment is hereby amended by the addition immediately after section 7 thereof, of the following Schedule:—

“SCHEDULE (Section 2)

No.	Column I <i>H. S. Code No.</i>	Column II <i>Cylinder capacity / Seating capacity / Weight</i>	Column III <i>Rate</i>
1.	8703	Motor vehicle having a cylinder capacity not exceeding 1600	5.0 <i>per centum</i>
2.	8703	Motor vehicle having a cylinder capacity exceeding 1600 but not exceeding 2000	7.5 <i>per centum</i>
3.	8703	Motor vehicle having a cylinder capacity exceeding 2000	10 <i>per centum</i>
4.	8702	Motor vehicle having a seating capacity of less than 13 persons	10 <i>per centum</i>
5.	8702	Motor vehicle having a seating capacity of 13 or more persons but less than 17 persons	5.0 <i>per centum</i>
6.	8702	Motor vehicle having a seating capacity of 17 persons or more	7.5 <i>per centum</i>
7.	8704	Motor vehicle (possessing the specified weight)	5.0 <i>per centum</i> ”

Sinhala text to prevail in case of inconsistency.

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

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