

ACTS OF PARLIAMENT 2013

List of Acts

[01/2013 : Divineguma](#)

[02/2013 : Code of Criminal Procedure \(Special Provisions\)](#)

[03/2013 : Convention on the Suppression of Terrorist Financing \(Amendment\)](#)

[04/2013 : Society of the Ceylonese Brother's of St. Joseph](#)

[05/2013 : Ports and Airport Development Levy \(Amendment\)](#)

[06/2013 : Economic Service Charge \(Amendment\)](#)

[07/2013 : Excise \(Amendment\)](#)

[08/2013 : Telecommunication Levy \(Amendment\)](#)

[09/2013 : Customs \(Amendment\)](#)

[10/2013 : Resettlement Authority \(Amendment\)](#)

[11/2013 : Nation Building Tax \(Amendment\)](#)

[12/2013 : Finance](#)

[13/2013 : Notaries \(Amendment\)](#)

[14/2013 : Powers of Attorney \(Amendment\)](#)

[15/2013 : Fiscal Management \(Responsibility\) \(Amendment\)](#)

[16/2013 : Strategic Development Projects \(Amendment\)](#)

[17/2013 : Value Added Tax](#)

[18/2013 : Inland Revenue \(Amendment\)](#)

[19/2013 : Betting and Gaming Levy \(Amendment\)](#)

[20/2013 : Tax Appeals Commission \(Amendment\)](#)

[21/2013 : Registration of Documents \(Amendment\)](#)

[22/2013 : Marriage Registration \(Amendment\)](#)

[23/2013 : Kandyan Marriage and Divorce \(Amendment\)](#)

[24/2013 : Muslim Marriage and Divorce \(Amendment\)](#)
[25/2013 : Birth and Deaths Registration \(Amendment\)](#)
[26/2013 : Hangu ranketha Madanwala Rajamaha Vihara
Development Foundation](#)
[27/2013 : Registration of Electors \(Special Provisions\)](#)
[28/2013 : Parliamentary Scholarship Board \(Repeal\)](#)
[29/2013 : Defence Services Command and Staff College
\(Amendment\)](#)
[30/2013 : Local Authorities Filling of Vacancies \(Special
provisions\)](#)
[31/2013 : Sri Lanka Electricity \(Amendment\)](#)
[32/2013 : Science and Technology Development
\(Amendment\)](#)
[33/2013 : Convention Against Doping in Sport](#)
[34/2013 : Buddhist Temporalities \(Amendment\)](#)
[35/2013 : Fisheries and Aquatic Resources \(Amendment\)](#)
[36/2013 : Appropriation](#)



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

DIVINEGUMA ACT, No. 1 OF 2013

[Certified on 11th January, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of January 11, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 25.00

Postage : Rs. 25.00

Divineguma Act, No. 1 of 2013

[Certified on 11th January, 2013]

L.D.—O. 13/2012.

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A DEPARTMENT TO BE CALLED AND KNOWN AS THE DEPARTMENT OF DIVINEGUMA DEVELOPMENT BY AMALGAMATING THE SAMURDHI AUTHORITY OF SRI LANKA ESTABLISHED BY ACT, NO. 30 OF 1995, SOUTHERN DEVELOPMENT AUTHORITY OF SRI LANKA ESTABLISHED BY ACT, NO. 18 OF 1996, THE UDARATA DEVELOPMENT AUTHORITY OF SRI LANKA ESTABLISHED BY ACT, NO. 26 OF 2005; TO ESTABLISH DIVINEGUMA COMMUNITY BASED ORGANIZATIONS AT RURAL LEVEL AND TO PROVIDE FOR A CO-ORDINATING NETWORK AT THE DISTRICT LEVEL AND NATIONAL LEVEL; TO ESTABLISH DIVINEGUMA COMMUNITY BASED BANKS AND DIVINEGUMA COMMUNITY BASED BANKING SOCIETIES; TO REPEAL SAMURDHI AUTHORITY OF SRI LANKA ACT, NO. 30 OF 1995, SOUTHERN DEVELOPMENT AUTHORITY OF SRI LANKA ACT, NO. 18 OF 1996 AND UDARATA DEVELOPMENT AUTHORITY OF SRI LANKA ACT, NO. 26 OF 2005 AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

WHEREAS, in furtherance of the economic development process and in giving effect to the national policy of alleviating poverty and ensuring social equity, it has become necessary to improve the individual, family, group and community centered livelihood development activities:

Preamble.

AND WHEREAS, Divineguma intends to mobilize people into a national development process at community level establishing divineguma community based organizations thus building up regional, district and national level co-ordinating network and developing and promoting a micro- finance banking system:

NOW THEREFORE be it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:-

1. This Act may be cited as the Divineguma Act, No 1 of 2013, and the provisions of this Act other than this section, shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*

Short title and date of operation.

(hereinafter referred to as the "appointed date"). The provisions of this section shall come into operation on the date on which this Act becomes an Act of Parliament.

PART I

ESTABLISHMENT OF DIVINEGUMA DEVELOPMENT DEPARTMENT

Establishment of Divineguma Development Department.

2. There shall be established for the purpose of this Act, a government department called the Divineguma Development Department (in this Act referred to as the "Department").

Director-General and other officers and servants of the Department.

3. (1) There shall be appointed a Director-General of the Department (in this Act referred to as the "Director-General") and such other officers and servants as may be required from time to time to carry out the powers and functions of the Department.

(2) The Director-General may delegate in writing to any public officer any of his powers, functions and duties as may from time to time be considered necessary.

Objects of the Department.

4. The objects of the Department shall be:-

- (a) to carry out such development activities as may be required to alleviate poverty and to bring about a society guaranteeing social equity;
- (b) to promote the individual, family, group and community centered livelihood economic development activities;
- (c) to ensure food security for each individual and family;
- (d) to mobilize and empower people to speed up the national development;

- (e) to provide micro-financial facilities for the purpose of promoting the livelihood development of people;
- (f) to develop physical and social infrastructure facilities as may be required for the development of the livelihood of people;
- (g) to carry out such studies and research as may be required relating to the economic and social upliftment of people;
- (h) to develop the human capital in order to uplift living standards of people; and
- (i) to create a social security network for those who are in need of social security.

5. The Department shall, in the discharge of its functions have the power:-

Powers of the Department.

- (a) to supervise and monitor the establishment, control and management of divineguma community based organizations, divineguma regional organizations and divineguma district committees;
- (b) to create a network of organizations linking divineguma beneficiaries at zonal, district, regional, village, Grama Niladari division and community level and attend to matters connected therewith or incidental thereto;
- (c) to establish centres for storage, marketing and processing of the products of divineguma beneficiaries and to make available physical and financial resources for the said purpose;
- (d) to maintain the Divineguma Development Fund and the Divineguma Revolving Fund established under sections 36 and 37 of this Act;

- (e) to utilize the moneys of the Divineguma Development Fund and the Divineguma Revolving Fund for the purpose of this Act;
- (f) to supervise, manage, monitor and audit divineguma community based organizations, divineguma regional organisations, divineguma district committees, divineguma community based banks and divineguma community based banking societies;
- (g) to arrange for the conduct of lotteries with the assistance of the National Lotteries Board to raise funds for the Divineguma Development Fund;
- (h) to collect information as may be required, to plan, supervise, monitor and implement the divineguma development programmes;
- (i) to secure the co-operation of government departments, state institutions, local authorities, public corporations, provincial authorities and other private or public bodies, natural or legal persons;
- (j) to assist in implementing divineguma development programmes, by divineguma community based organizations and divineguma regional organizations;
- (k) to implement and operate programmes which will economically and socially uplift living standards of people and to develop infrastructure facilities;
- (l) to utilize the resources of the Department for the purposes of training and awareness programmes that may be conducted by the Department;
- (m) to take such measures as may be necessary to purchase raw-materials, equipment, technology and

products of divineguma beneficiaries for the purpose of promoting the activities of divineguma beneficiaries and to store them and make them available to producers as and when the need arises;

- (n) to provide marketing facilities including the setting up of marketing centers enabling divineguma beneficiaries to introduce and sell their products at national and international markets and to maintain, monitor and supervise such centers;
- (o) to liaise with governmental and non-governmental organizations;
- (p) to assign the responsibility of implementing divineguma development projects to divineguma community based organizations and divineguma regional organizations;
- (q) to possess and hold, any property movable or immovable, which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise; and
- (r) to attend to all matters connected with or incidental to such objects and functions as are specified in this Act.

6. The functions of the Department shall be :-

Functions of the Department.

- (a) to formulate and facilitate such projects that would improve the income generation of individuals, families, groups and communities;
- (b) to assist in increasing the employment opportunities of divineguma beneficiaries;
- (c) to promote marketing activities;

- (d) to develop necessary awareness of the community on livelihood development;
- (e) to motivate people towards environmental friendly lifestyle;
- (f) to liaise with such institutions that provide resources and services required for the promotion of individual, family, group and community centered development projects;
- (g) to promote saving habits amongst people;
- (h) to remove obstructions faced by divineguma beneficiaries in gaining access to resources and services;
- (i) to launch programmes that would lead to creation of a righteous social environment conducive to the well being of the community;
- (j) to mobilise the participation of divineguma beneficiaries in the planning and management of projects and schemes for their economic upliftment;
- (k) to facilitate the providing of services to divineguma beneficiaries by any government department, corporation, local government institution, private sector organization and non-governmental organizations; and
- (l) to assist in creating an institutional framework for the development of saving habits of divineguma beneficiaries and granting of loans to them.

Divineguma
National
Council.

7. (1) There shall be established a Divineguma National Council to assist, under the superintendence of the Secretary to the Ministry of the Minister, the Department in respect of matters relating to the policy and management of divineguma development programmes.

(2) The Divineguma National Council shall function subject to such directions of the Minister, as may be issued in accordance with government policies provided for and determined by the Cabinet of Ministers.

(3) The Divineguma National Council shall consist of the following members:-

- (a) the Director-General who shall be the Chairman;
- (b) Director of the Department who is in charge of the subject of Micro-Finance;
- (c) Director of the Department who is in charge of the subject of divineguma community based organizations;
- (d) Director of the Department who is in charge of the subject of Livelihood;
- (e) Secretary to the Ministry of the Minister to whom the subject of Finance is assigned, or his representative;
- (f) Secretary to the Ministry of the Minister or his representative; and
- (g) five persons nominated by the Minister.

8. (1) The Minister may, by Order published in the *Gazette* establish, for the purpose of ensuring the effective and proper implementation of the provisions of this Act, administrative zones integrating administrative activities of two or more districts, covering the entire island.

Minister to establish administrative zones.

(2) There shall be appointed by the Cabinet of Ministers, to each such zone a Head, of a similar standing to that of a Head of a government department, to be in charge of each such zone.

PART II

DIVINEGUMA COMMUNITY BASED ORGANIZATIONS

9. There shall be established, for each Grama Niladari division or for a portion of a Grama Niladari division or for several Grama Niladari divisions as may be specified by the Minister by Order published in the *Gazette*, divineguma community based organizations with the voluntary participation of divineguma beneficiaries.

Establishment of divineguma community based organizations.

Objects of the divineguma community based organizations.

10. The objects of the divineguma community based organizations shall be:–

- (a) to improve the social and economic conditions of divineguma members resident within its area of authority;
- (b) to identify livelihood development opportunities and its potential;
- (c) to provide assistance and aid that are required for the livelihood development activities, under the guidance of the Department;
- (d) to develop the physical and human resources that are required for the improvement of the livelihood activities;
- (e) to provide such opportunities as may be required to improve the saving habits of divineguma beneficiaries;
- (f) to expand the opportunities that are available in obtaining micro financial facilities and to improve the investment capabilities;
- (g) to uplift the level of education and skills of divineguma beneficiaries and their families;
- (h) to provide raw materials, consultancy services and technological facilities as may be required for the promotion of production and productivity;
- (i) to provide facilities for storage and processing of any products of divineguma beneficiaries and for the promotion of marketing of such products; and
- (j) to develop self-confidence, collective responsibility towards society, good qualities and values of divineguma beneficiaries.

11. The powers of the divineguma community based organizations, subject to the direction and supervision of the Department, shall be:–

Powers of the divineguma community based organizations.

- (a) to organize divineguma beneficiaries into small groups;
- (b) to give recognition to such small groups within the community based organizations;
- (c) to implement a social security programme for divineguma beneficiaries;
- (d) to provide necessary facilities for divineguma beneficiaries in order to secure loans from divineguma community based banks, established under section 25 of this Act;
- (e) to supervise and regulate loans obtained by divineguma beneficiaries for livelihood activities;
- (f) to provide resources and facilities for such programmes as may be implemented to develop the skills and knowledge of its members;
- (g) to collect and manage membership fees and savings of divineguma beneficiaries;
- (h) to undertake and implement programmes which are being initiated by the Department and other recognized institutions for the well being of divineguma beneficiaries;
- (i) to receive such assistance such as grants and loans, as may be provided by the government, non-governmental and private institutions;
- (j) to undertake and execute such contracts which may be given to divineguma community based organizations by the government and other recognized institutions in order to raise funds;

- (k) to undertake and implement development programmes launched with the labour contribution of the community;
- (l) to provide facilities, services and technological services in relation to the purchase of, reprocessing, and value addition to, products;
- (m) to maintain sales outlets and storages and to organize markets and fairs for the promotion of marketing;
- (n) to utilize human and physical resources of the divineguma community based organizations for social security programmes;
- (o) to maintain an office of divineguma community based organizations; and
- (p) to possess and hold, any property movable or immovable which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise.

Functions of the divineguma community based organizations.

12. The functions of divineguma community based organizations shall be:—

- (a) to encourage and provide guidance to its members to organize themselves into small groups which operate with mutual co-operation;
- (b) to motivate its members to enhance their saving habits and develop livelihood activities and to provide assistance for such activities;
- (c) to implement such programmes as may be required for the development of vocational skills and knowledge of its members;
- (d) to organize shramadana activities with the participation of its members; and
- (e) to provide facilities for the production and marketing activities.

13. The funds of divineguma community based organizations shall be deposited and maintained in a divineguma community based bank in accordance with such regulations as may be prescribed by the Minister.

Maintenance of funds of divineguma community based organizations.

14. Where a divineguma community based organization is not functional in the accomplishment of its objects, the Director- General shall, in consultation with the divineguma regional organization to which such defunct divineguma community based organization belongs, cause such defunct divineguma community based organization to be merged with the nearest functional divineguma community based organization or appoint an officer of the Department to perform the functions of such organization without interruption.

Appointment of an officer to perform the functions of divineguma community based organizations.

PART III

DIVINEGUMA REGIONAL ORGANIZATIONS

15. (1) There shall be established such number of divineguma regional organizations as may be necessary, comprising of not less than five divineguma community based organizations for the purpose of supervising, monitoring and evaluating the functions of such organisations at regional level.

Establishment of divineguma regional organizations.

(2) Every divineguma regional organization shall consist of the following members:-

- (a) chairman of each divineguma community based organization;
- (b) officer of the Department in charge of a region;
- (c) Senior Manager of the divineguma community based banking societies established under section 29 of this Act; and
- (d) three persons involved in the development activities of the area to be nominated by the Director-General.

(3) The Chairman and Secretary of each such divineguma regional organization shall be elected from among the members referred to in subsection (2).

(4) The Divisional Secretary of the Division, within whose area of authority each such divineguma regional organization is established, shall function as an Advisor to each such divineguma regional organization.

Objects of the divineguma regional organizations.

16. The objects of every divineguma regional organization, under the guidance and supervision of the Department, shall be:—

- (a) to provide necessary assistance to any divineguma community based organization to carry out their livelihood development activities;
- (b) to develop such human resources as may be necessary for the development of activities relating to the upliftment of livelihood of its members;
- (c) to assist the Department in promoting and monitoring micro- financial activities within its area of authority;
- (d) to purchase products, reprocess and add value to the same and provide facilities for storage, processing and marketing of such products at regional level; and
- (e) develop human personality, collective work, virtuous and spiritual qualities of the divineguma beneficiaries.

Powers of divineguma regional organizations.

17. Each divineguma regional organization shall, under the guidance and supervision of the Department, have the power:—

- (a) to carry out such studies as may be necessary and collect information, in respect of economic and

social development activities within its area of authority;

- (b) to review any livelihood development activities carried out by any divineguma community based organizations;
- (c) to provide such assistance as may be necessary in promoting the micro-financial activities within its area of authority;
- (d) to provide such assistance as may be necessary to any divineguma community based organizations in organizing and implementing programmes required for the development of vocational skills and know-how;
- (e) to provide such technical assistance and other services as may be necessary for the development of agricultural or any other products of its beneficiaries in the region;
- (f) to maintain centres for the purchase, storage and marketing of products and raw-material and organize trading centres and shopping centres;
- (g) to monitor and regulate all activities of divineguma community based organizations;
- (h) to establish and maintain a fund of such organizations subject to such regulations as may be prescribed by the Minister ;
- (i) to undertake and implement such projects launched by the Department and any other recognized institution;
- (j) to accept aid, grants and loans offered by governmental and non-governmental organizations subject to such regulations as may be prescribed by the Minister;

- (k) to undertake and perform any contract offered by the Department or other recognized institution subject to such directions as may be issued by the Department;
- (l) to establish and maintain an office of the divineguma regional organizations;
- (m) to deposit moneys of the divineguma regional organization in a divineguma community based banking society and maintain accounts of such deposits;
- (n) to utilize human and physical resources of the organization for the social security programmes; and
- (o) to possess and hold, any property movable or immovable which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise.

Functions of the divineguma regional organizations.

18. The functions of the divineguma regional organization, under the guidance and supervision of the Department, shall be:—

- (a) to provide guidance and encouragement in respect of small group programmes being conducted by the divineguma community based organizations;
- (b) to supervise and monitor the savings of the divineguma community based organizations;
- (c) to provide such assistance as may be necessary to such divineguma community based organizations which are situated within its area of authority, for the advancement of livelihood development activities carried out by such organizations and supervise and monitor the same;

- (d) to organize and implement regional level programmes needed for the development of vocational skills and know-how of its members;
- (e) to provide raw-material, technology and other related services for the development of products at regional level and provide facilities for marketing of the same;
- (f) to provide assistance for the social security programme being implemented by the divineguma community based organizations;
- (g) to assist in the preparation of the progress report of the Department in respect of the respective region; and
- (h) to liaise with other governmental, non-governmental and private organizations at regional level for the purpose of achieving the objects of divineguma regional organizations .

PART IV

DIVINEGUMA DISTRICT COMMITTEES

19. (1) There shall be established for the purpose of this Act, divineguma district committees representing all divineguma regional organizations functional within a district.

Establishment of divineguma district committees.

(2) Each such district committee shall consist of the following members:—

- (a) all chairmen and secretaries of all divineguma regional organizations within each such district;
- (b) Senior Managers of all divineguma banking societies established under section 29 of this Act within each such district;

- (c) the officer of the Department, who is in charge of a respective district; and
- (d) three persons involved in the development activities of the district to be nominated by the Director-General.

(3) The District Secretary, within whose area of authority each such divineguma district committee is established, shall function as an Advisor to each such divineguma district committee.

Objects of
divineguma
district
committees.

20. The objects of a divineguma district committee, under the guidance and supervision of the Department, shall be:—

- (a) to take such measures as may be necessary to achieve such objects as are specified in this Act through divineguma regional organizations and divineguma community based organizations;
- (b) to supervise, monitor and evaluate programmes of divineguma community based organizations and divineguma regional organizations in the respective district;
- (c) to secure the co-operation of the other district level organizations in relation to the divineguma regional organizations and community based organizations; and
- (d) to co-ordinate the programmes of divineguma community based organizations and regional organizations functioning in the respective district.

Powers of the
divineguma
district
committees.

21. The powers of each divineguma district committee shall be:—

- (a) to convene and conduct committee meetings once in every three months;

- (b) to obtain reports from divineguma regional and community based organizations in the respective district;
- (c) to assist the Department in the supervision, monitoring and evaluation of the divineguma community based organizations; and
- (d) to conduct a study on divineguma development programme for and on behalf of the Department and forward such development proposals as may be required to the Department.

22. The functions of each divineguma district committee shall be:-

Functions of divineguma district committees.

- (a) to conduct studies on divineguma development programmes and projects in the respective district;
- (b) to co-ordinate with such other district level governmental, non- governmental and private institutions as may be required in carrying out divineguma development programme;
- (c) to consider proposals and views for the efficient functioning of the divineguma development programme in the respective district and forward the same to the Department; and
- (d) to prepare monthly a progress review report in respect of the respective district and convene progress review meetings.

PART V

DIVINEGUMA NATIONAL FEDERATION

23. There shall be established a Divineguma National Federation consisting of representatives of all divineguma community based organizations. The Minister shall preside at every meeting of the Divineguma National Federation.

Establishment of the Divineguma National Federation.

Object of the Divineguma National Federation.

24. The object of the Divineguma National Federation shall be to consider proposals and views needed for national policy planning, co-ordination of divineguma development programme at national level and provide leadership for the implementation of divineguma development programme.

PART VI

DIVINEGUMA COMMUNITY BASED BANKS

Establishment of divineguma community based banks.

25. (1) There shall be established divineguma community based banks for each such area covering the area of authority of one or more divineguma community based organizations in order to promote micro-financial services among its beneficiaries.

(2) The Minister shall prescribe the registration procedure of such banks and any other matter in relation to such procedure.

(3) Every such bank shall by the name assigned to it be a body corporate and shall have perpetual succession and a common seal and may sue and be sued in that name.

(4) It shall be the duty of every such bank to comply with such regulations as may be made by the Minister.

Objects of the divineguma community based banks.

26. The objects of the divineguma community based banks shall be :-

- (a) to promote the habit of savings among divineguma beneficiaries ;
- (b) to develop investment potential;
- (c) to enhance income by developing the production potential; and
- (d) to provide credit facilities to divineguma beneficiaries.

27. Every divineguma community based bank shall have the power :-

Powers of divineguma community based banks.

- (a) to open, maintain and close membership accounts, accept deposits and issue bank pass books to divineguma beneficiaries and to members of such banks;
- (b) to provide credit facilities with or without securities, recover loans, manage and operate the same;
- (c) accept funds of divineguma community based organizations and manage the same;
- (d) to maintain accounts of such subsidies and such moneys as may be provided by the Government ;
- (e) to invest funds of the divineguma community based banks in divineguma banking societies; and
- (f) to possess and hold, any property movable or immovable, which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise.

28. The functions of the divineguma community based banks shall be :-

Functions of divineguma community based banks.

- (a) to motivate divineguma beneficiaries to save;
- (b) to provide loans to divineguma beneficiaries at individual and group levels;
- (c) to educate divineguma beneficiaries on financial management;
- (d) to ensure welfare of the depositors and members of their families;
- (e) to develop a banking culture among its customers; and
- (f) to distribute such subsidies as may be provided by the government.

PART VII

DIVINEGUMA COMMUNITY BASED BANKING SOCIETIES

Establishment of divineguma community based banking societies.

29. (1) There shall be established for the purposes of this Act, divineguma community based banking societies comprising of all divineguma community based banks within the area of authority of each divineguma regional organization, in order to establish a viable micro-financial banking network at regional level.

(2) The Minister shall prescribe the registration procedure of such banking society and any other matter in relation to such procedure.

(3) Every such banking society shall by the name assigned to it be a body corporate and shall have perpetual succession and a common seal and may sue and be sued in that name.

(4) It shall be the duty of every such banking society to comply with such regulations as may be made by the Minister.

Objects of divineguma community based banking societies.

30. The objects of divineguma community based banking societies shall be :-

- (a) to set up a viable regional banking network co-ordinating divineguma community based banks;
- (b) to provide such financial assistance which is required for livelihood development; and
- (c) to motivate divineguma beneficiaries to engage in formal micro-financial banking activities.

Powers of divineguma community based banking societies.

31. The divineguma community based banking societies shall have the power:-

- (a) to accept deposits of the divineguma community based banks ;
- (b) to invest its funds, grant credit facilities and disburse profits;

- (c) to provide such facilities and training as are needed for the promotion of the divineguma community based banks;
- (d) to maintain accounts of divineguma community based banks and manage such subsidies as may be provided by the government;
- (e) to supervise and regulate the divineguma community based banking activities subject to such directions as may be issued by the Board of Management; and
- (f) to possess and hold, any property movable or immovable which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise.

32. The functions of divineguma community based banking societies shall be:—

- (a) to collect the deposits maintained by divineguma community based banks and manage the same;
- (b) to take such steps as may be necessary to develop a micro-financial culture among divineguma beneficiaries; and
- (c) to function as a regional institution for the successful operation of the divineguma community based banking activities.

Functions of divineguma community based banking societies.

33. (1) The Minister shall appoint for the purpose of the supervision and regulation of the financial activities of the divineguma community based banks and divineguma community based banking societies, a Board of Management of the Divineguma Community Based Banks and Divineguma Community Based Banking Societies (in this Act referred to as the "Board of management").

Board of Management of divineguma community based banks and divineguma community based banking societies.

(2) The Board of Management shall consist of:—

- (i) the following ex-officio members namely:-
 - (a) the Director-General of the Department who shall be the Chairman;

- (b) a representative of the Secretary to the Ministry of the Minister to whom the subject of Finance is assigned;
 - (c) the Director in charge of the banking affairs of the Department;
 - (d) a representative to be appointed by the Governor of the Central Bank of Sri Lanka;
 - (e) the Secretary to the Ministry of the Minister or his representative; and
- (ii) three persons to be appointed by the Minister (hereinafter referred to as the "appointed members").
- (3) The term of office of every appointed member shall be three years.
- (4) An appointed member may resign his office by letter addressed to the Minister and such resignation shall be effective from the date on which it is accepted by the Minister.
- (5) The Minister may for reasons assigned therefor remove an appointed member from office.
- (6) In the event of a vacancy occurring due to the death, resignation, incapacity or removal from office of an appointed member, the Minister shall, having regard to the provisions of sub section (1), appoint another member in his place.
- (7) A member appointed under subsection (6) shall hold office for the unexpired part of the term of office of the member whom he succeeds.
- (8) The appointed members may be paid such remuneration as the Minister, in consultation with the Minister to whom the subject of Finance is assigned, shall determine.
- (9) The Board of Management shall, for the purpose of supervision and regulation of financial activities of such banks and banking societies have the power to issue directions from time to time, to such banks and banking societies.

(10) The Board of Management shall, in the discharge of its duties, be subject to such regulations as may be prescribed by the Minister.

34. There shall be established for the purpose of this Act, a Divineguma Community Based Banking Union consisting of all Divineguma community based Banks and divineguma community based banking societies.

Divineguma
Community
Based Banking
Union.

35. The provisions of the Banking Act, No.30 of 1988 and the Finance Business Act, No.42 of 2011 shall not apply in respect of banks and banking societies established under the provisions of this Act.

Finance Business
Act, No.42 of
2011 and
Banking Act,
No. 30 of 1988
not to apply.

PART VIII

FUNDS OF THE DEPARTMENT

36. (1) There shall be established, for the purpose of this Act, a fund called "Divineguma Development Fund". There shall be credited to such Fund all such sums of money as may be provided from time to time by the Government :-

Divineguma
Development
Fund.

- (2) (a) All grants and donations received by the Department;
- (b) all gifts and other contributions made by the banks and banking societies established under this Act;
- (c) such percentage of money as may be prescribed by the Minister, of the profit of the banks and banking societies established under this Act; and
- (d) any other money that may be received under this Act,

shall be credited to the Consolidated Fund and shall thereafter, with the approval of the Parliament, be credited to the Divineguma Development Fund.

(3) The moneys lying to the credit of the above Fund may be utilized for such purposes and in such manner as may be prescribed by the Minister from time to time.

Divineguma
Revolving Fund.

37. (1) There shall be established for the purpose of this Act, a fund called "Divineguma Revolving Fund".

(2) All monies lying, on the date immediately prior to the appointed date, to the credit of the revolving fund of, the Samurdhi Authority of Sri Lanka established under the Samurdhi Authority of Sri Lanka Act, No. 30 of 1995, the Southern Development Authority of Sri Lanka established under the Southern Development Authority of Sri Lanka Act, No. 18 of 1996 and the Udarata Development Authority of Sri Lanka established under the Udarata Development Authority of Sri Lanka Act, No. 26 of 2005 shall stand, with effect from the appointed date, transferred to the Divineguma Revolving Fund established under this Act.

PART IX

GENERAL

District
Secretaries to be
Additional
Director-
General.

38. The District Secretary of each district shall function as an Additional Director-General of the Department in respect of the respective district.

Declaration of
Secrecy.

39. The Director-General, Additional Directors-General, every Director, Deputy Director, Assistant Director and officers and servants of the Department, shall before entering upon his duties sign a declaration pledging himself to observe strict secrecy respecting all matters connected with the working of the Department and shall by such declaration pledge himself not to disclose any matters which may come to his knowledge in the discharge of his functions, except -

- (a) when required to do so by a court of law; or
- (b) in order to comply with any of the provisions of this Act or any other written law.

40. (1) For the purposes of enabling the Department to exercise and discharge any of its powers and functions under this Act, the Department or any person authorized in that behalf by the Department may, by notice in writing require any person to furnish to the Department or to the person authorized by the Department, within such period as shall be specified in the notice, such returns and information as shall be specified in such notice and require any person to be present before the Department.

Returns and Information.

(2) It shall be the duty of any person who is required by a notice under subsection (1), to furnish any return or information or to be present before the Department to comply with the requirements of such notice within the period specified in such notice, except where such person is prohibited from furnishing such returns or information under the provisions of any other written law.

(3) No information contained in a return furnished in compliance with a notice issued under subsection (1) shall be published or communicated by the Department or any officer, servant or agent of the Department to any other person except with the consent of the person furnishing such return or information or in the course of the discharge of the functions of the Department.

(4) Every person who makes any statement before the Department shall in respect of such statement, be entitled to all the privileges to which a witness giving evidence before a court of law is entitled in respect of evidence given by him before such court.

41. Any person who acts in contravention of any of the provisions of this Act or any regulation, rule or direction made or issued thereunder, shall be guilty of an offence under this Act and shall on conviction after summary trial by a Magistrate be liable to a fine not exceeding two thousand five hundred rupees or to imprisonment for a term not exceeding two years.

Offences.

42. (1) The Minister may make regulations for the matters required by this Act to be prescribed and for matters in respect of which regulations are authorized to be made.

Regulations.

(2) Without prejudice to the generality of powers conferred by subsection (1), the Minister may make regulations in respect of all or any of the following matters:-

- (a) the constitution and administrative structure of the divineguma community based organizations and matters connected with such constitution and administrative structure;
- (b) the constitution and administrative structure of the divineguma regional organizations and matters connected with such constitution and administrative structure;
- (c) the constitution and administrative structure of the Divineguma Community Based Banking Union and matters connected therewith or incidental thereto;
- (d) registration of divineguma community based banks, requirements to be fulfilled with respect to such registration and cancellation of such registration and banking activities of the divineguma community based banks and matters connected therewith or incidental thereto;
- (e) registration of divineguma community based banking societies, requirements to be fulfilled with respect to such registration and cancellation of such registration and activities of the divineguma community based banking societies and matters connected therewith or incidental thereto;
- (f) criteria in respect of the selection of divineguma beneficiaries;
- (g) criteria to be a member of divineguma community based organizations and divineguma community based banks;

- (h) criteria in respect of the supervision, regulation and evaluation of divineguma community based organizations, divineguma community based banks and divineguma community based banking societies;
- (i) delimitation of the area of authority of implementation and administration of divineguma programmes at rural, regional or district levels;
- (j) all matters connected with the Divineguma Development Fund and the Divineguma Revolving Fund;
- (k) all matters connected with the funds maintained by divineguma community based organizations, divineguma regional organizations, divineguma community based banks and divineguma community based banking societies;
- (l) the procedure for the settlement of disputes that may arise when giving effect to the principles and provisions of this Act and matters connected therewith or incidental thereto; and
- (m) the use of a common logo for divineguma programmes.

(3) Every regulation made by the Minister shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified in the regulation.

(4) Every regulation made by the Minister shall no later than three months after its publication in the *Gazette* be brought before the Parliament for approval. Any regulation which is not so approved shall be deemed to be rescinded from the date of such disapproval but without prejudice to anything previously done thereunder.

(5) Notification of the date of such disapproval shall be published in the *Gazette*.

Rules.

43. (1) The Director -General may, in consultation with the Divineguma National Council, make rules in respect of policy and management of affairs of the Department.

(2) Every rule made by the Director-General shall not come into operation until it is approved by the Cabinet of Ministers.

(3) Every rule so approved shall be published in the *Gazette*.

PART X

REPEALS AND SAVINGS

Repeal of the Samurdhi Development Authority Act, No.30 of 1995, the Southern Development Authority Act, No.18 of 1996 and the Udarata Development Authority Act, No.26 of 2005 and savings.

44. The Samurdhi Development Authority Act, No.30 of 1995, the Southern Development Authority Act, No.18 of 1996 and the Udarata Development Authority Act, No.26 of 2005 are hereby repealed. Notwithstanding the repeal of the aforesaid Acts:-

- (a) all activities carried out by the Commissioner-General under the repealed Samurdhi Development Authority Act, No. 30 of 1995, in the implementation of the poverty alleviation programmes and other programmes of the government, shall be deemed to be carried out and shall continue to be carried out, under this Act;
- (b) all property movable and immovable, belonging to the Samurdhi Development Authority, Southern Development Authority and Udarata Development Authority established under the repealed Acts (hereinafter referred to as the "said Authorities") as at the date immediately prior to the appointed date shall with effect from the appointed date vest in and be deemed to be the property of the Government;
- (c) all suits, prosecutions, actions, proceedings, matters or things which have been instituted by or against

the said Authorities and which are pending as at the date immediately prior to the appointed date shall with effect from the appointed date be deemed to be suits, prosecutions, actions, proceedings, matters or things which have been instituted by or against the Government;

- (d) any decree, order or award entered or made in favour of or against the said Authorities by any court or tribunal or other body in any action, matter, proceeding or thing shall with effect from the appointed date be deemed to be a decree, order or award entered or made in favour of or against the Government and may be enforced accordingly;
- (e) such officer or servant in the employment of the said Authorities, as at the date immediately prior to the appointed date shall-
 - (i) where such officer or servant does not opt to join the service of the Department and opts for voluntary resignation from the service, such officer or servant be paid such compensation which shall be paid in terms of a voluntary retrenchment scheme as shall be prescribed by the Minister;
 - (ii) where such officer or servant opts to join, with effect from the date of appointment to such posts in the respective authority, the service of the Department, such officer or servant, be deemed with effect from such date of appointment and subject to the approval of the Public Service Commission, to be an officer or a servant of the Department and be eligible for a pension under the provisions of Minutes on Pensions taking into consideration the contributions made by the respective Authorities to such Provident Fund;

- (iii) where such officer or servant opts to join the services of the Department-
 - (aa) if such officer or servant is eligible for the receipt of any sum of money under the Employees Provident Fund Act, No. 15 of 1958; and
 - (bb) if such officer or servant is eligible for the receipt of any sum of money under the Employees Trusts Fund Act, No. 46 of 1980,

such officer or servant shall recover such sum of money and may, subject to the approval of the Public Service Commission, join the service of the Department. Such officer or servant shall, with effect from the date of appointment to the service of the Department, be deemed to be an officer or a servant of the Department. Further, the date on which such officer or servant is appointed to the service of the Department, shall be deemed to be the date for the purpose of computation of the pension; or

- (iv) where such officer or servant who opts to join the service of the Department and also opts to contribute to the Employees' Provident Fund and the Employees' Trust Fund, such officer or servant shall, subject to the approval of the Public Service Commission, with effect from the appointed date, be deemed to be an officer or a servant of the Department and shall continue to contribute to the same :

Provided however, such officer or servant shall not be entitled to a pension under the provisions of Minutes on Pensions ;

- (f) all debts, obligations, assets and liabilities incurred, all contracts and agreements executed or enforced into and all matters and things engaged or agreed to be done by, with or for the said Authorities and all licences issued for and on behalf of the said Authorities, as at the date immediately prior to the appointed date shall, with effect from the appointed date be deemed to be debts, obligations, assets and liabilities incurred, all contracts and agreements executed or enforced into and all matters and things engaged or agreed to be done by, with or for, and licences issued for and on behalf of, the Government ;
- (g) all samurdhi banking societies and samurdhi banking federations that are in operation on the date immediately prior to the appointed date shall, with effect from the appointed date be deemed to be divineguma community based banks and divineguma community based banking societies respectively;
- (h) every person who has applied for, or is in receipt of, any welfare benefit, from Samurdhi Authority or Samurdhi Commissioner General in terms of any written law or otherwise, shall notwithstanding anything to the contrary in this Act, be eligible to apply for the receipt of or continue to receive, such benefit under the provisions of this Act.

45. The trusts and funds established for any object by or under the Samurdhi Development Authority of Sri Lanka established under the repealed Act, No. 30 of 1995, Southern Development Authority of Sri Lanka established under the repealed Act, No. 18 of 1996, Udarata Development Authority of Sri Lanka established under the repealed Act, No. 26 of 2005, shall be managed by the Department ensuring that there shall be no change with regard to the object and the purpose for which such trusts and funds were established and the beneficiaries.

Trusts and funds under the repealed Acts to be deemed to be trusts and funds under this Act.

This Act to prevail over other written law.

46. In the event of any conflict or inconsistency between the provisions of this Act and the provisions of any other written law, the provisions of this Act shall prevail.

Interpretation.

47. In this Act, unless the context otherwise requires:-

"Central Bank" means the Central Bank of Sri Lanka established under the Monetary Law Act, (Chapter 422);

"community" means plantation, urban or industrial sectors of the public;

"divineguma beneficiary" means any person who obtains any kind of benefit or assistance under any programme, project or activity carried out by any divineguma community based organization or divineguma regional organization;

"micro-finance" means a type of banking service that is provided to employed or low-income individuals or groups who would otherwise have no other means of gaining financial services;

"Minister" means the Minister to whom the subject of Divineguma is assigned ; and

"National Lotteries Board" means the National Lotteries Board established under the National Lotteries Board Act, No. 11 of 1963.

Sinhala text to prevail in case of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**CODE OF CRIMINAL PROCEDURE (SPECIAL
PROVISIONS) ACT, No. 2 OF 2013**

[Certified on 06th February, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of February 08, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 5.50

Postage : Rs. 5.00

Code of Criminal Procedure (Special Provisions)
Act, No. 2 of 2013

[Certified on 06th February, 2013]

L.D.–O. 51/2011.

AN ACT TO PROVIDE FOR THE EXTENSION OF THE PERIOD OF DETENTION OF PERSONS ARRESTED WITHOUT A WARRANT IN ORDER TO FACILITATE THE CONDUCT OF INVESTIGATIONS; FOR DISPENSING WITH THE CONDUCT OF THE NON-SUMMARY INQUIRY IN CERTAIN CASES; TO PROVIDE FOR THE TAKING OF DEPOSITIONS OF WITNESSES FOR THE PROSECUTION; AND TO MAKE PROVISION FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

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

1. This Act may be cited as the Code of Criminal Procedure (Special Provisions) Act, No. 2 of 2013.

Short title.

2. Notwithstanding anything contained in the Code of Criminal Procedure Act, No. 15 of 1979 other than the provisions of section 43 A of that Act, any peace officer shall not detain in custody or otherwise confine a person arrested without a warrant for a longer period than under all the circumstances of the case is reasonable and such period shall not exceed twenty-four hours exclusive of the time necessary for the journey from the place of arrest to the presence of the Magistrate:

Period of detention of persons arrested not to be more than twenty-four hours or forty-eight hours.

Provided that, where the arrest is in relation to an offence as is specified in the Schedule to this Act, such period of detention in police custody may, on production before him of the person arrested and on a certificate filed by a police officer not below the rank of the Assistant Superintendent of Police submitted prior to the expiration of the said period of

2 *Code of Criminal Procedure (Special Provisions)*
Act, No. 2 of 2013

twenty-four hours, to the effect that it is necessary to detain such person for the purpose of further investigations, be extended upon an Order made in that behalf by the Magistrate for a further period not exceeding twenty-four hours, so however that the aggregate period of detention shall not exceed forty-eight hours:

Provided further, that any person arrested and detained for a further period shall be afforded an opportunity to consult an Attorney-at-Law of his choice and to communicate with any relative or friend of his choice during the period of such detention.

Direct indictment in case of offence committed in aggravating circumstances.

3. (1) Notwithstanding anything contained in the Code of Criminal Procedure Act, No. 15 of 1979, where there are aggravating circumstances or circumstances that give rise to public disquiet in connection with the commission of an offence, specified in the Second Schedule to the Judicature Act, No. 2 of 1978, it shall be lawful for the Attorney-General to forward indictment directly to the High Court.

(2) The Attorney-General may in forwarding indictment directly in terms of subsection (1) proceed to do so *ex mero motu* or upon receipt of the relevant record from the Magistrate.

Magistrate to forward record to Attorney-General.

4. (1) Notwithstanding anything contained in the Code of Criminal Procedure Act, No. 15 of 1979, where there are aggravating circumstances or circumstances that give rise to public disquiet in connection with the commission of an offence, specified in the Second Schedule to the Judicature Act, No. 2 of 1978, the Magistrate shall not hold a preliminary inquiry in terms of Chapter XV of the Code of Criminal Procedure Act, No. 15 of 1979 and shall forthwith forward the record of the proceedings to the Attorney-General and thereafter abide by the instructions of the Attorney-General.

Code of Criminal Procedure (Special Provisions) 3
Act, No. 2 of 2013

(2) Upon receipt of the record of the proceedings by the Magistrate in terms of subsection (1), the Attorney-General shall—

- (a) where he is of the opinion that there are aggravating circumstances or circumstances that give rise to public disquiet in connection with the commission of the aforesaid offence, forward indictment directly to the High Court;
- (b) where he is of the opinion that the circumstances do not warrant the forwarding of direct indictment to the High Court, return the record to the Magistrate within thirty days of the receipt of the same and direct that a preliminary inquiry be held in terms of Chapter XV of the Code of Criminal Procedure Act, No. 15 of 1979.

(3) If the Magistrate proceeds to hold a preliminary inquiry in terms of Chapter XV of the aforesaid Code, the Attorney-General shall, call for the record of the proceedings, for the purpose of considering the forwarding of indictment directly to the High Court. In such an event the Magistrate shall forthwith suspend proceedings and forward the record of the proceedings to the Attorney-General and shall thereafter abide by the instructions of the Attorney-General.

5. Any proceedings in terms of the provisions of this Act shall be concluded within a period of ninety days from the date of the commencement of proceedings under Chapter XV of the Code of Criminal Procedure Act, No. 15 of 1979.

Proceedings to be terminated within ninety days.

6. (1) Notwithstanding anything contained in Chapter XV of the Code of Criminal Procedure Act, No. 15 of 1979, in the course of holding of an inquiry under the aforesaid Chapter, the following provisions shall apply to the taking of statements of persons who know the facts and circumstances of the case.

Depositions.

4 *Code of Criminal Procedure (Special Provisions)*
Act, No. 2 of 2013

(2) Subject to the provisions of subsection (ii), the Magistrate shall read out, or cause to be read out to every witness produced against the accused, in the presence and hearing of the accused, the statement made by the witness in the course of the investigation conducted in terms of Chapter XI of the Code of Criminal Procedure Act, No. 15 of 1979 and shall ask the witness whether the statement is an accurate record of what he had stated to the police.

(3) (a) If the witness states, in response to an inquiry made of him under subsection (1), that the statement is an accurate record of what he had stated to the police, the Magistrate shall record that fact. The Magistrate shall permit the witness, if the witness so desires, to make such additions or alterations to his original statement. Every such addition or alteration shall be recorded.

(b) The Magistrate shall not permit any cross-examination of the witness by the accused or his pleader, but the Magistrate may put to the witness, any clarification required by the accused or his pleader of any matter arising from the statement made by the witness in the course of the investigation or any additions or alterations to his original statement if any, and may put to the witness any clarification which the Magistrate himself may require of any such matter. Every clarification so made shall be recorded:

Provided that, having considered the nature of the material contained in the statement of a witness made to the police, the prosecution may tender the witness for cross-examination by the accused or his pleader.

(4) The Magistrate shall thereafter read out or cause to be read out to the witness, the statement made by the witness to Court affirming the accuracy of the statement made by him in the course of the investigation and the clarifications if any made by him under subsection (2), and additions or alterations to his original statement if any, made by him under subsection (3), and shall require the witness to swear or affirm to the truth of the matters recorded.

Code of Criminal Procedure (Special Provisions) 5
Act, No. 2 of 2013

(5) (a) If on the other hand, the witness states in response to an inquiry made of him under subsection (1), that the statement is not, in its entirety or in part, an accurate record of what he had stated to the police, the Magistrate shall permit the witness to give an account of the circumstances relating to the offence, or as the case may be, to make such additions or alterations to his original statement as the witness may wish to make.

(b) The Magistrate shall not permit any cross-examination of the witness by the accused or his pleader but the Magistrate may put to the witness, any clarification required by the accused or his pleader of any matter arising from the account given, or additions or alterations made by the witness or may put to the witness any clarification that the Magistrate himself may require of any such matter:

Provided that, having considered the nature of the material contained in the statement of a witness made to the police, the prosecution may tender the witness for cross-examination by the accused or his pleader.

(c) The Magistrate shall record the account given, or the additions or alterations made by the witness under paragraph (a) and any clarifications made by the witness under paragraph (b) and read out the same or cause the same to be read out to the witness and shall require the witness to swear or affirm to the truth of the matter so recorded.

(6) Before a witness is produced against the accused, the Magistrate shall permit the accused or his pleader to peruse in open court, the statement made by that witness to the Police in the course of the investigation.

(7) The Magistrate shall sign, and shall cause the witness to sign a certified copy of the statement made by the witness to the Police in the course of the investigation and cause the same to be filed of record. The copy so filed shall for all purposes form part of the record of the inquiry.

6 *Code of Criminal Procedure (Special Provisions)*
Act, No. 2 of 2013

(8) The Magistrate shall not summon an expert witness or a police officer but shall cause the report of such expert witness or the affidavit of such police officer, as the case may be, to be produced and filed of record:

Provided that, the Magistrate may, for reasons to be recorded and in the case of an expert witness, with the prior sanction of the Attorney-General summon an expert witness or police officer to be present in Court for examination.

(9) Where an expert witness or a police officer appears in Court in response to summons issued on him under subsection (8) the Magistrate shall not permit any cross-examination of such expert witness or police officer by the accused or his pleader but may put to such expert witness or police officer, any clarifications that the accused or his pleader may require, of any matter arising from the report of the expert witness or the affidavit of the police officer, as the case may be, or from the examination of such expert witness or police officer, as the case may be and the Magistrate may himself put to the witness any clarification that he may require of any such matter. Every clarification so made shall be recorded.

(10) A statement made by an expert witness or police officer and the deposition made by a witness tendered for cross-examination under this section, shall be deemed to be admissible in evidence in terms of section 33 of the Evidence Ordinance (Chapter 14).

(11) (a) Where the accused—

- (i) is absconding or has left the island; or
- (ii) is unable to attend or remain in Court by reason of illness and has consented either to the commencement or continuance of the inquiry in his absence, such inquiry may commence or continue without prejudice to him; or

Code of Criminal Procedure (Special Provisions) 7
Act, No. 2 of 2013

- (iii) by reason of his conduct in Court is obstructing or impeding the progress of the inquiry,

the Magistrate may, if satisfied of these facts, commence and proceed or continue with the inquiry in the absence of the accused.

- (b) An Attorney-at-Law may appear for such absent accused.

- (c) The inquiry shall proceed as far as is practicable in accordance with the provisions of this Act except that the provisions of section 416 of the Code of Criminal Procedure Act, No. 15 of 1979 shall not apply to the depositions recorded where there is a trial on indictment in the High Court whether the accused is present in the High Court or not.

(12) The statement made by a witness to the police in the course of the investigation together with, his statement and clarifications, if any, recorded under subsection (3) or the additions, alterations and clarifications made and recorded under subsection (4) or the account given and recorded under subsection (5), shall be regarded for the purposes of this Act, as the deposition of that witness.

(13) Every witness produced against the accused at the inquiry shall be entitled to be represented by an Attorney-at-Law.

(14) If after the conclusion of the procedure set out above, the Magistrate does not consider that the case should be dealt with in accordance with the provisions of section 153 of the Code of Criminal Procedure Act, No. 15 of 1979, the Magistrate shall read the charge to the accused and explain the nature thereof in ordinary language and inform him that he has a right to call witnesses and, if he so desires to give evidence on his own behalf.

8 *Code of Criminal Procedure (Special Provisions)*
Act, No. 2 of 2013

(15) The provisions of Chapter XV of the Code of Criminal Procedure Act, No. 15 of 1979 shall *mutatis mutandis* apply to any preliminary inquiry held under the provisions of this Act.

Duration of the Act.

7. (1) The provisions of this Act shall be in operation for a period of two years commencing from the date of coming into operation of this Act.

(2) The Minister may, at any time within one month prior to the expiration of the period of operation of this Act, by Order published in the *Gazette*, extend for a further period the operation of the Act, so however that the aggregate period of any one extension shall not exceed two years from the date of the extension so granted.

(3) The Order made under subsection (2) shall be operative when the signature of the Minister is affixed thereto and every such Order shall be published in *the Gazette*.

(4) Every Order made under subsection (3) shall be placed before Parliament within three months from the date of publication of such Order in the *Gazette*.

(5) A notification specifying of the date on which Parliament has approved the Order shall be published in the *Gazette*.

Validation.

8. Where during the period commencing on May 31, 2009 and ending on the date of the coming into operation of this Act, any power, duty or function was exercised, performed or discharged by any person to whom such power, duty or function was assigned by or under Criminal Procedure (Special Provisions) Act, No. 42 of 2007, such power, duty or function which was so exercised, performed or discharged, shall, notwithstanding that the provisions of the said Criminal Procedure (Special Provisions) Act, No. 42 of 2007 was not in operation during the that period, be deemed to have been validly exercised, performed or discharged, as if the said Act was in operation during such period:

Code of Criminal Procedure (Special Provisions) 9
Act, No. 2 of 2013

Provided that, the aforesaid provisions of this section shall not affect any decision or Order made by any Court in respect of any detention made during the period within which the said Act is so deemed to have been in operation.

9. 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.

Schedule

(Section 2)

Column I

Column II

- | | |
|---|-------------------------|
| 1. Abetment of an offence set out in the Schedule, if the act abetted is committed. | Section 102-Penal Code |
| 2. Conspiracy for the abetment or commission of any offence set out in the Schedule. | Section 113B-Penal Code |
| 3. Murder. | Section 296-Penal Code |
| 4. Culpable Homicide not amounting to murder. | Section 297-Penal Code |
| 5. Attempt to commit murder. | Section 300-Penal Code |
| 6. Kidnapping or abduction to commit murder. | Section 355-Penal Code |
| 7. Kidnapping or abduction with intent to wrongfully confine a person. | Section 356-Penal Code |
| 8. Kidnapping or abduction with intent to wrongfully subject person to grievous hurt. | Section 358-Penal Code |
| 9. Concealing or keeping in confinement a kidnapped person. | Section 359-Penal Code |
| 10. Rape. | Section 364-Penal Code |
| 11. Theft, preparation having being made to cause death &c. | Section 371-Penal Code |

10 *Code of Criminal Procedure (Special Provisions)*
Act, No. 2 of 2013

12. Robbery with attempt to cause death or grievous hurt. Section 383-Penal Code
13. Attempt to commit robbery when armed with deadly weapon. Section 384-Penal Code
14. Attempt to commit any of the above offences. Section 490-Penal Code
15. An offence committed with the use of explosives, an offensive weapon or a gun. Explosive as defined in the Explosives Act (Chapter 183); offensive weapon as defined in the Offensive Weapons Act, No. 18 of 1966 and a Gun as defined in the Firearms Ordinance (Chapter 182)

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**CONVENTION ON THE SUPPRESSION OF
TERRORIST FINANCING (AMENDMENT)
ACT, No. 3 OF 2013**

[Certified on 12th February, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of February 15, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 4.00

Postage : Rs. 5.00

*Convention on the Suppression of Terrorist
Financing (Amendment) Act, No. 3 of 2013*

[Certified on 12th February, 2013]

L.D.—O. 30/2012.

AN ACT TO AMEND THE CONVENTION ON THE SUPPRESSION OF
TERRORIST FINANCING ACT, NO. 25 OF 2005.

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

1. This Act may be cited as the Convention on the
Suppression of Terrorist Financing (Amendment) Act,
No. 3 of 2013.

Short title.

2. Section 3 of the Convention on the Suppression of
Terrorist Financing Act, No. 25 of 2005 (hereinafter referred
to as the “principal enactment”) is hereby amended as
follows:—

Amendment of
section 3 of Act,
No. 25 of 2005.

(1) by the repeal of subsection (2A) thereof and the
substitution therefor of the following:—

“(2A) Any person who unlawfully and willfully
by any direct or indirect means provides or
conspires to provide, material support or resources
to any terrorist, terrorists or a terrorist organization
shall be guilty of an offence under this Act.”;

(2) in subsection (3) thereof by the substitution for the
words and figures “specified in subsection (1) or
subsection (2) of this section” of the words and
figures “specified in subsection (1), subsection (2)
or subsection (2A) of this section”; and

(3) in subsection (4) thereof by the substitution for the
words and figures “under subsection (1) or
subsection (2) of this section,” of the words and
figures “under subsection (1), subsection (2) or
subsection (2A) of this section.”.

2 *Convention on the Suppression of Terrorist
Financing (Amendment)*

Amendment of
section 4F of the
principal
enactment.

3. Section 4F of the principal enactment is hereby amended in subsection (3) thereof by the substitution for the words “order him to pay a such value fine within such period as may be specified by Court.” of the words “order him to pay such value as a fine within such period as may be specified by Court.”.

Amendment of
section 5 of the
principal
enactment.

4. Section 5 of the principal enactment is hereby amended in subsection (3) thereof by the substitution for the words and figures “for an offence under subsection (1) or subsection (2) of section 3, that” of the words and figures “for an offence under subsection (1), subsection (2) or subsection (2A) of section 3, that”.

Amendment of
section 16A of
the principal
enactment.

5. Section 16A of the principal enactment is hereby amended as follows:—

(1) by the insertion immediately after the definition of the expression “person” of the following new definition:—

“ “terrorist” means any person who—

- (a) directly or indirectly and willfully commits or attempts to commit a terrorist act;
- (b) participates as an accomplice in committing a terrorist act;
- (c) organizes, directs or aids or abets the commission of a terrorist act; or
- (d) contributes to the commission of a terrorist act by a group of persons acting with a common purpose where the contribution is made intentionally and with the aim of furthering the terrorist act or with the knowledge of the intention of the group to commit a terrorist act;”;

Convention on the Suppression of Terrorist Financing (Amendment) Act, No. 3 of 2013 3

- (2) by the repeal of the definition of the expression “terrorist act” and the substitution therefor of the following:—

““terrorist act” means—

- (a) an act which constitutes an offence within the scope of or within the definition of any one of the Treaties specified in Schedule I to this Act;
- (b) any other act intended to cause death or serious bodily injury, to civilians or to any other person not taking an active part in the hostilities, in a situation of armed conflict or otherwise and the purpose of such act, by its nature or context is to intimidate a population, or to compel a government or an international organization, to do or to abstain from doing any act; or
- (c) the use or threat of action—
 - (i) which is designed to influence the government or to intimidate the public or a section of the public; and
 - (ii) which is made for the purpose of advancing a political, religious or ideological purpose,

and such action,

- (aa) involves serious violence against a person;
- (bb) involves serious damage to property;
- (cc) endangers the life of another person, other than the person committing the action;

4 *Convention on the Suppression of Terrorist
Financing (Amendment)*

(*dd*) creates a serious risk to health or safety
of the public or a section of the public;
or

(*ee*) is designed seriously to interfere with
or seriously to disrupt an electronic
system.”.

Sinhala text to
prevail in case
of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**PHILIP GUNAWARDENA
COMMEMORATIVE SOCIETY
(INCORPORATION) ACT, No. 4 OF 2014**

[Certified on 04th March, 2014]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 07, 2014

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

*Philip Gunawardena Commemorative Society
(Incorporation) Act, No. 4 of 2014*

[Certified on 04th March, 2014]

L.D.—O.(Inc.) 11/2012.

AN ACT TO INCORPORATE THE PHILIP GUNAWARDENA
COMMEMORATIVE SOCIETY

WHEREAS a Society called and known as the “Philip Gunawardena Commemorative Society” has heretofore been established in Sri Lanka for the purpose of effectually carrying out its objects and transacting all matters connected with the said Society according to the rules agreed to by its members:

Preamble.

AND WHEREAS the said Society has heretofore successfully carried out and transacted the several objects and matters for which it was established and has applied to be incorporated and it will be for the public advantage to grant the said application:

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

1. This Act may be cited as the Philip Gunawardena Commemorative Society (Incorporation) Act, No. 4 of 2014.

Short title.

2. From and after the date of commencement of this Act, such and so many persons as now are members of the “Philip Gunawardena Commemorative Society” (hereinafter referred to as “the Society”) and shall hereafter be admitted as members of the Corporation hereby constituted shall be a body corporate with perpetual succession under the name and style of the “Philip Gunawardena Commemorative Society” (hereinafter referred to as “the Corporation”) and by that name may sue and be sued with full power and authority to have, and use a common seal and to alter the same at its pleasure.

Incorporation of the Philip Gunawardena Commemorative Society.

3. The general objects for which the Corporation is constituted are hereby declared to be —

General objects of the Corporation.

(a) to research into, foster and promote the philosophy and thinking of the late Mr. Philip Gunawardena;

2 *Philip Gunawardena Commemorative Society
(Incorporation) Act, No. 4 of 2014*

- (b) to collect and preserve available materials connected with the philosophy of the late Mr. Philip Gunawardena, including the speeches made, books and articles written on such philosophy;
- (c) to carry out various commemorative activities in memory of the late Mr. Philip Gunawardena;
- (d) to act in collaboration with Philip Gunawardena Foundation Trust established under the Public Trustee ;
- (e) to foster and promote with reference to the philosophy of the late Mr. Philip Gunawardena, social, educational and cultural development of the disadvantaged and marginalized groups, particularly the youth of Sri Lanka;
- (f) to propagate the memory and the philosophy of the late Mr. Philip Gunawardena by—
 - (i) assisting the relevant authorities to establish and maintain institutions such as orphanages and homes for the aged;
 - (ii) assisting the relevant authorities to establish and maintain vocational training institutions, with a view to promoting self employment among the unemployed youth and to assist such youth to engage successfully in business ventures by providing them with financial, marketing and other necessary assistance;
 - (iii) assisting the relevant authorities to establish and maintain institutions such as preschools and child care centers and to formulate and implement programmes for the welfare of such children;

Philip Gunawardena Commemorative Society 3
(Incorporation) Act, No. 4 of 2014

- (iv) assisting the relevant authorities to establish and maintain libraries and to carry out programmes on the importance of patronizing such libraries;
- (v) assisting the relevant authorities to establish and maintain educational institutions;
- (vi) granting scholarships and bursaries to deserving students; and
- (vii) the provision of food, clothing, shelter and other forms of relief to needy people.

4. The objects of the Corporation shall be carried out in such manner so as not to create any conflict between the work of the Corporation and any work being carried out simultaneously by any Ministry or Department of the Government or of any Provincial Council.

Corporation to ensure no conflict with work of Ministry or Department of the Government or Province.

5. (1) Subject to the provisions of this Act the management and administration of the affairs of the Corporation shall be carried out by a Committee of Management (hereinafter referred to as the "Committee") consisting of such number of office bearers as may be specified by the rules of the Corporation made under section 7.

Management of the affairs of the Corporation.

(2) (a) The Committee of the Society that holds office on the day immediately preceding the date of commencement of this Act, shall function as the Committee of the Corporation until the first Committee is appointed or elected in the manner provided for by rules made under section 7.

(b) The first Committee of the Corporation shall be appointed or elected within one year of the date of commencement of this Act.

4 *Philip Gunawardena Commemorative Society
(Incorporation) Act, No. 4 of 2014*

(3) (a) Every office bearer of the Committee including the patrons and advisors, shall be appointed or elected for a period of three years and any such office bearer, patron or advisor shall be eligible for re-appointment or re-election after lapse of the said period of three years.

(b) In the event of a vacancy occurring due to death, resignation, incapacity or removal from office of an office bearer, the Committee shall having regard to the rules of the Corporation, elect or appoint a person to fill such vacancy.

(c) The person elected or appointed under paragraph (b) shall hold office only for the unexpired portion of the term of office of the member whom he succeeds.

Powers of the Corporation.

6. Subject to the provisions of this Act and any other written law, the Corporation shall have the power to do, perform and execute all such acts and matters as are necessary or desirable for the promotion or furtherance of the objects of the Corporation or any one of them, including the power—

(a) to purchase, acquire, rent, construct, renovate and otherwise obtain lands or buildings which may be required for the purposes of the Corporation and to deal with or dispose of the same as may be deemed expedient with a view to promoting the objects of the Corporation;

(b) to borrow or raise funds with or without securities and to receive grants, gifts or donations in cash or kind :

Provided that, the Committee shall obtain the prior written approval of the Department of External Resources of the Ministry of the Minister assigned the subject of Finance, in respect of all foreign grants, gifts or donations made to the Corporation.

- (c) to make, draw, accept, discount, endorse, negotiate, buy, sell and issue bills of exchange, cheques, promissory notes and other negotiable instruments and to open, operate, maintain and close accounts in any bank;
- (d) to enter into contracts, partnerships or agreements with any Government Department, Provincial Council or non Governmental organization or any other person or institution whether in Sri Lanka or abroad with a view to promoting the objects of the Corporation ;
- (e) to invest any funds that are not immediately required for the purposes of the Corporation, in such manner as the Committee may determine;
- (f) to undertake, accept execute, perform and administer any lawful trust and conditions affecting any real or personal property with a view to promoting the objects of the Corporation;
- (g) to appoint, employ, dismiss or terminate the services of officers and servants of the Corporation and exercise disciplinary control over them and to pay them such salaries, allowances and gratuities as may be determined by the Corporation ;
- (h) to organize lectures, seminars and conferences with a view to promoting the objectives of the corporation ;
- (i) to liaise and co-ordinate with other local and foreign institutions having similar objects to that of the Corporation;
- (j) to train personnel in Sri Lanka or abroad for the purposes of the Corporation ; and

6 *Philip Gunawardena Commemorative Society
(Incorporation) Act, No. 4 of 2014*

- (k) to do all other things as are necessary or expedient for the proper and effective carrying out of the objects of the Corporation.

Rules of the Corporation.

7. (1) It shall be lawful for the Corporation, from time to time, at any general meeting of the Corporation and by a majority of not less than two-thirds of the members present and voting, to make rules, not inconsistent with the provisions of this Act or any other written law, for all or any of the following matters:—

- (a) the classification of membership, admission, withdrawal, expulsion or resignation of members and fees payable by the members;
- (b) the election of office bearers of the Committee or vacation of or removal from office of office bearers and the powers, duties and functions of the office bearers ;
- (c) the terms and conditions of appointment, powers, functions and duties of various officers, agents and servants of the Corporation ;
- (d) the procedure to be followed for the summoning and holding of meetings of the Committee or any sub-committee thereof, notices and agenda of such meetings, the quorum and the conduct of the business thereat;
- (e) the qualifications and disqualifications to be members of the Committee and the Corporation;
- (f) the administration and management of the property of the Corporation; and
- (g) generally the management of the affairs of the Corporation and the accomplishment of its' object and dissolution of the Corporation.

Philip Gunawardena Commemorative Society 7
(Incorporation) Act, No. 4 of 2014

(2) Any rule made by the Corporation may be amended, altered, added to or rescinded at a like meeting and in like manner, as a rule made under subsection (1) of this section.

(3) The members of the Corporation shall at all times be subject to the rules of the Corporation made under this section.

8. (1) The Committee shall maintain a register of members in which name, address and other essential details of the members shall be inscribed.

Register of members.

(2) No member shall exercise his vote in person or by proxy or stand election for any office unless he has paid his subscription and other dues before the annual general meeting of the Corporation.

9. (1) The Corporation shall have its own Fund.

Fund of the Corporation.

(2) All moneys received by way of gift, bequest, donations, subscription, contribution, fees or grant for and on account of the Corporation shall be deposited in one or more banks approved by the Committee to the credit of the Corporation.

(3) There shall be paid out of the Fund, all sums of money as are required to defray any expenditure incurred by the Corporation in the exercise, performance and discharge of its powers, duties and functions under the Act.

10. (1) The financial year of the Corporation shall be the calendar year.

Accounts and Auditing.

(2) The Corporation shall cause proper accounts to be kept of its income and expenditure, assets and liabilities and all other transactions of the Corporation.

8 *Philip Gunawardena Commemorative Society
(Incorporation) Act, No. 4 of 2014*

(3) The accounts of the Corporation shall be audited annually by the Auditor General or a qualified auditor appointed by Auditor General in terms of Article 154 of the Constitution.

(4) For the purposes of this section, “Qualified Auditor” means —

- (a) an individual who, being a member of the institute of Chartered Accountants of Sri Lanka, or of any other institute established by law, possesses a certificate to practice as an Accountant issued by the council of such institute; or
- (b) a firm of Accountants each of the resident partners of which, being a member of the institute of Chartered Accountants of Sri Lanka or of any other institute established by law, possesses a certificate to practice as an Accountant issued by the Council of such institute.

Debts due by and payable to the Society.

11. All debts and liabilities of the Society existing on the day immediately preceding the date of commencement of this Act, shall be paid by the Corporation hereby constituted and all debts due to and subscriptions and contributions payable to the Society on that day shall be paid to the Corporation for the purposes of this Act.

Corporation may hold property movable and immovable.

12. Subject to the provisions of this Act, the Corporation shall be able and capable in law to take and hold any property, movable or immovable, which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise, and all such property shall be held by the Corporation for the purpose of this Act and subject to the rules of the Corporation made under section 7, with power to sell, mortgage, lease, exchange or otherwise dispose of the same.

Philip Gunawardena Commemorative Society 9
(Incorporation) Act, No. 4 of 2014

13. The moneys and property of the Corporation however derived shall be applied solely towards the promotion of the objects of the Corporation and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus or profit to the members of the Corporation.

Application of moneys and property.

14. (1) The seal of the Corporation shall not be affixed to any instrument whatsoever, except in the presence of two members of the Committee of the Corporation who shall sign their names to the instrument in token of their presence and such signing shall be independent of the signing of any person as a witness.

Seal of the Corporation.

(2) The seal of the Corporation shall be in the custody of an office bearer of the Committee as may be decided by such Committee.

15. (1) If upon the dissolution of the Corporation there remains after the satisfaction of all its debts and liabilities any property whatsoever, such property shall not be distributed among the members of the Corporation, but shall be given or transferred to any other institution having objects similar to those of the Corporation, and which is by the rules thereof, prohibited from distributing any income or property among its members.

Property remaining on dissolution.

(2) For the purposes of subsection (1) the appropriate institution shall be determined by the members of the Corporation immediately before the dissolution, at a general meeting by the majority of votes of the members present.

16. Nothing in this Act contained shall prejudice or affect the rights of the Republic or any body politic or corporate.

Saving of the rights of the Republic.

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

Sinhala text to prevail in case of inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**PORTS AND AIRPORTS DEVELOPMENT
LEVY (AMENDMENT) ACT, No. 5 OF 2013**

[Certified on 22nd March, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 22, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

*Ports and Airports Development Levy (Amendment)
Act, No. 5 of 2013*

[Certified on 22nd March, 2013]

L.D.—O. 12/2013

AN ACT TO AMEND THE PORTS AND AIRPORTS DEVELOPMENT LEVY
ACT, NO. 18 OF 2011.

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

1. This Act may be cited as the Ports and Airports Development Levy (Amendment) Act, No. 5 of 2013. Short title.

2. Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (2), by the repeal of paragraphs (a) and (b) of that section and the substitution therefor of the following new paragraphs:- Amendment to section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011.

- “(a) for the purpose of processing and re-export;
- (b) to be used as a raw material for the manufacture of goods for exports; or
- (c) for storage, fabrication, repairing, servicing or exportation as the case may be, being equipment, tools, materials, consumables in or from a bonded facility to be used in the petroleum operations conducted within or outside Sri Lanka.

For the purposes of paragraph (c), the expression “petroleum operations” shall have the meaning assigned to it under the Petroleum Resources Act, No. 26 of 2003.”.

3. Section 16 of the principal enactment is hereby repealed and the following new section is substituted therefor:- Replacement of section 16 of the principal enactment.

2 *Ports and Airports Development Levy (Amendment)*
Act, No. 5 of 2013

“Part I of the Finance Act, No. 11 of 2002 not to apply.

16. (1) The provisions of Part I of the Finance Act, No. 11 of 2002 relating to the payment of the Ports and Airports Development Levy shall not apply to any article originating from outside Sri Lanka and imported into Sri Lanka on or after January 1, 2011.

(2) Notwithstanding the provisions of subsection (1), every Order made under section 2 of the Part 1 of the Finance Act, No. 11 of 2002 and published in the *Gazette* prior to January 1, 2011-

- (a) exempting specified articles from the payment of Ports and Airports Development Levy; and
- (b) specifying a concessionary rate to be charged and levied,

shall be deemed to have been made under section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and shall continue to be in force.”.

Sinhala text to prevail in case of any inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**ECONOMIC SERVICE CHARGE
(AMENDMENT) ACT, No. 6 OF 2013**

[Certified on 22nd March, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 22, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

Economic Service Charge (Amendment)
Act, No. 6 of 2013

[Certified on 22nd March, 2013]

L.D.—O. 1/2013.

AN ACT TO AMEND THE ECONOMIC SERVICE CHARGE
ACT, NO. 13 OF 2006

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

1. This Act may be cited as the Economic Service Charge (Amendment) Act, No. 6 of 2013 and shall come into operation on April 1, 2013.

Short title
and date of
operation.

2. Section 2 of the Economic Service Charge Act, No. 13 of 2006 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 11 of 2012 is hereby further amended in subsection (3) of that section as follows:—

Amendment of
section 2 of Act,
No. 13 of 2006.

- (1) in the proviso to paragraph (a), by the substitution for the words “the relevant turnover for such quarter shall”, of the words “the relevant turnover for such quarter other than any turnover, the profits from which are exempt from income tax shall”;
- (2) in item (ix) of sub-paragraph (a) of paragraph (b), by the substitution for the words “by any manufacturer of such product; and” of the words “by any manufacturer of such product;”; and
- (3) by the addition, immediately after item (ix) of sub-paragraph (a) of paragraph (b), of the following new items:-

“(x) funds voted by Parliament from the Consolidated Fund or any loan arranged by the Government of Sri Lanka, for the provision of any service, free of charge by any public corporation on behalf of the Government; and

2 *Economic Service Charge (Amendment)*
Act, No. 6 of 2013

- (xi) proceeds from the sale of any organic fertilizer by the manufacturer of such product; and”.

Amendment of section 13 of the principal enactment.

3. Section 13 of the principal enactment as last amended by Act, No. 11 of 2011 is hereby further amended in the definition of the expression “person” as follows:—

- (1) in paragraph (f) by the substitution for the words “Unit Trust or Mutual Fund.”, of the words “Unit Trust or Mutual Fund; and”;
- (2) by the addition immediately after paragraph (f), of the following new paragraph:—

“(g) the Central Bank of Sri Lanka;”.

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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**EXCISE (AMENDMENT)
ACT, No. 7 OF 2013**

[Certified on 22nd March, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 22, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 2.00

Postage : Rs. 5.00

Excise (Amendment) Act, No. 7 of 2013

[Certified on 22nd March, 2013]

L.D.—O. 8/2013.

AN ACT TO AMEND THE EXCISE ORDINANCE (CHAPTER 52)

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

- 1.** This Act may be cited as the Excise (Amendment) Act, No. 7 of 2013 and shall be deemed to have come into operation from November 08, 2012.

Short title and date of operation.
- 2.** Section 15 of the Excise Ordinance (Chapter 52) as last amended by Act, No. 20 of 2011 is hereby further amended as follows :—

 - (1) in paragraph (b) thereof, by the substitution for the words "kithul tree and" of the words "kithul tree, coconut tree and"; and
 - (2) in paragraph (c) thereof, by the substitution for the words "kithul tree and" of the words "kithul tree, coconut tree and".

Amendment of Section 15 of chapter 52.
- 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**TELECOMMUNICATION LEVY
(AMENDMENT) ACT, No. 8 OF 2013**

[Certified on 22nd March, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 22, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 4.00

Postage : Rs. 5.00

*Telecommunication Levy (Amendment)
Act, No. 8 of 2013*

[Certified on 22nd March, 2013]

L.D.—O. 10/2013

AN ACT TO AMEND THE TELECOMMUNICATION LEVY
ACT, NO. 21 OF 2011

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

1. This Act may be cited as the Telecommunication Levy (Amendment) Act, No. 8 of 2013, and shall be deemed for all purposes to have come into operation on January 1, 2013.

Short title and date of operation.

2. Section 2 of the Telecommunication Levy Act, No. 21 of 2011 (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the words and figures “ for the period commencing on or after January 1, 2011 a levy called Telecommunication Levy at the rate of 20 *per centum* on the value of the supply of telecommunication services provided by the operator, on the receipt of such telecommunication service in respect of each month:” of the words and figures ,

Amendment of the section 2 of the Telecommunication Levy Act, No. 21 of 2011.

“ a levy called Telecommunication Levy—

- (a) for the period commencing on or after January 1, 2011 but prior to January 1, 2013, at the rate of twenty *per centum*;
- (b) for any period commencing on or after January 1, 2013-
 - (i) at the rate of ten *per centum*, on the value of supply of internet services; and
 - (ii) at the rate of twenty *per centum*, on the value of supply of the

2 *Telecommunication Levy (Amendment)*
 Act, No. 8 of 2013

telecommunication services other than
the supply of internet services,

on the value of the supply of telecommunication
services provided by the operator, on the receipt of
such telecommunication service in respect of each
month.”.

Amendment of
section 12 of the
principal
enactment.

3. Section 12 of the principal enactment is hereby
amended as follows:—

- (1) by the repeal of the definition of the expression
“telecommunication service” and the substitution
thereof of the following:—

“telecommunication service” means the services
provided to end subscribers by
telecommunication and other operators
licensed under section 17 of the Sri Lanka
Telecommunication Act, No.25 of 1991 and
includes internet services but does not include
interconnection services and access services
provided between local operators,
international settlements between local
operators and overseas telecommunication
settlements between local operators and
overseas telecommunication service providers
and international telecommunication services
covered under subsection (1) of section 21 of
Part III of the Finance Act, No.11 of 2004.”;

- (2) by the insertion immediately after the definition of
the expression “interconnection service” of the
following definition:—

“internet services” means the provisions of internet
by way of narrowband, broadband or dedicated
internet access.;

Telecommunication Levy (Amendment) 3
Act, No. 8 of 2013

4. The Telecommunication Levy charged and collected by any operator authorized under section 2 of the principal enactment from any recipient for the purposes authorized by this Act to charge or collect, during the period commencing from January 1, 2013 and ending on March 31, 2013, shall be deemed to have been validly charged and collected by such operator under this Act: Validation.

Provided that, the aforesaid provisions of this section shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any levy charged and collected during that period.

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 any inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**CUSTOMS (AMENDMENT)
ACT, No. 9 OF 2013**

[Certified on 22nd March, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 22, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

Customs (Amendment) Act, No. 9 of 2013

[Certified on 22nd March, 2013]

L. D.—O. 24/2013.

AN ACT TO AMEND THE CUSTOMS ORDINANCE (CHAPTER 235)

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

1. This Act may be cited as the Customs (Amendment) Act, No. 9 of 2013. Short title.

2. Section 10 of the Customs Ordinance (Chapter 235) (hereinafter referred to as the “principal enactment”) is hereby amended by the addition immediately after subsection (1) thereof, of the following new subsections:- Amendment of section 10 of the Chapter 235.

“(1A) Where there is a dispute relating to the imposition or exemption of customs duty on any goods, any condition or exception to the payment of customs duty on any goods or clarification or description of the goods, imported into or exported from Sri Lanka, the importer or exporter of such goods as the case may be may make an application forthwith to the Director-General for determination.

(1B) The Director-General shall, within ninety days from the date of receipt of such application determine any application made to him under subsection (1A).

(1c) (a) Where the Director-General fails to intimate the determination within the time period specified in subsection (1B) to the importer or exporter as the case may be; or

(b) Any person who is aggrieved by such determination,

may, within thirty days from the expiration of the time period specified in subsection (1B) or from the date of receipt of such determination as the case may be, appeal

2 *Customs (Amendment) Act, No. 9 of 2013*

to the Tax Appeals Commission established under the provisions of the Tax Appeals Commission Act, No. 23 of 2011.”.

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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**RESETTLEMENT AUTHORITY
(AMENDMENT) ACT, No. 10 OF 2013**

[Certified on 28th March, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of March 28, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

*Resettlement Authority (Amendment)
Act, No. 10 of 2013*

[Certified on 28th March, 2013]

L.D.—O. 41/2012.

AN ACT TO AMEND THE RESETTLEMENT AUTHORITY
ACT, NO. 9 OF 2007

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

- 1.** This Act may be cited as the Resettlement Authority (Amendment) Act, No. 10 of 2013. Short title.
- 2.** Section 32 of the Resettlement Authority Act, No. 09 of 2007 is hereby amended as follows:— Amendment of section 32 of Act, No. 9 of 2007.

 - (1) by the substitution, for the words “six years”, of the words “nine years”; and
 - (2) by the substitution, in the marginal note to that section, for the words “six years”, of the words “nine years”.
- 3.** In the event of any inconsistency between the Sinhala and the Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**NATION BUILDING TAX (AMENDMENT)
ACT, No. 11 OF 2013**

[Certified on 23rd April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 5.00

Postage : Rs. 5.00

*Nation Building Tax (Amendment)
Act, No.11 of 2013*

[Certified on 23rd April, 2013]

L. D.—O. 7/2013.

AN ACT TO AMEND THE NATION BUILDING TAX ACT, NO. 9 OF 2009

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

1. This Act may be cited as the Nation Building Tax (Amendment) Act, No. 11 of 2013 and shall be deemed to have come into operation from January 1, 2013, unless different dates of operation are specified in the relevant sections.

Short title and date of operation.

2. Section 3 of the Nation Building Tax Act, No. 9 of 2009 as last amended by Act, No. 9 of 2012 (hereinafter referred to as the “principal enactment”) is hereby further amended as follows :—

Amendment of section 3 of Act, No. 9 of 2009.

(1) in subsection (3) of that section by the substitution in paragraph (iii) thereof, for the words, “paid in that quarter;” of the words and figures “paid in that quarter other than such excise duty paid on the importation with effect from February 1, 2009;”; and

(2) in subsection (4) of that section –

(a) by the repeal of paragraph (iii) thereof and the substitution therefor of the following paragraph:—

“(iii) the liable turnover of such person from the supply of any goods or services other than services referred to in paragraph (iv) and which does not exceeds—

(a) the sum of five hundred thousand rupees if such relevant quarter is any quarter commencing on or after January 1, 2011 but prior to January 1, 2013; and

2 *Nation Building Tax (Amendment)*
 Act, No.11 of 2013

(b) the sum of three million rupees if such relevant quarter is any quarter commencing on or after January 1, 2013;”;

(b) by the substitution in paragraph (iv) thereof, for the words “twenty five million rupees.” of the words “twenty five million rupees;” and

(c) by the addition immediately after paragraph (iv) of the following new paragraph:—

“(v) such quarter is a quarter commencing on or after January 1, 2013 and the liable turnover being turnover of any new business of manufacture of any article other than liquor or tobacco, or the provision of any service by any individual who is a citizen of Sri Lanka for a period of five years reckoned from the beginning of the year of assessment in which the commercial operation commences, if such individual—

(i) return from foreign employment on or after January 1, 2013; and

(ii) invests his foreign earnings to commence such business.”.

Amendment of
First Schedule of
the principal
enactment.

3. The First Schedule to the principal enactment as last amended by Act, No. 9 of 2012 is hereby further amended as follows:—

(1) In PART I of that schedule:—

(a) by the substitution in item (i) for the word “manufacture”, of the word “manufacturer”;

(b) by the substitution in paragraph (iv) of item (iv) for the words “within a period of one year from the date of importation of such article to

Sri Lanka;”, of the words “within a period of one year from the date of importation of such article to Sri Lanka or within a period of ninety days after the completion of such project;”;

- (c) by the substitution in item (xxxvi) for the words and figures “cess of Rs. 75 per kilogram”, of the words and figures “cess at the rate specified in a *Gazette* Notification issued under the Sri Lanka Export Development Act, No. 40 of 1979”;
- (d) by the substitution in item (xxxviii) for the words “artist thereof.” of the words “artist thereof;”
- (e) by the insertion immediately after item (xxxviii), of the following new items:-

“(xxxix) solar panel modules, accessories or solar home systems for the generation of solar power energy classified under Harmonized Commodity Description and Coding Numbers for custom purposes at the point of importation;

(xl) coal;

(xli) articles imported for any international event approved by the Minister of Finance;

(xlii) gems imported subject to special service fee at the rate specified under paragraph (a) of section 6A of the Customs Ordinance (Chapter 235), and any subsequent sale of such gems as processed gem;

- (XLIII) any gully bowser, machinery or equipment imported for the use of garbage disposal activities carried out by any local authority, for the purpose of provision of such services to the public as approved by the Secretary to the relevant line Ministry;
- (XLIV) any article manufactured by a company identified as a Strategic Development Project in terms of subsection (4) of section 3 of the Strategic Development Project Act, No. 14 of 2008 sold to another Strategic Development Project or to a specialized project approved by the Minister of Finance or to a company registered with Board of Investment of Sri Lanka established under Board of Investment Law, No. 4 of 1978, so far as such articles are considered as import replacement and supplied during the project implementation period; and
- (XLV) any machinery or equipment imported for the purpose of generating electricity by the Ceylon Electricity Board established under the Ceylon Electricity Board Act, No. 17 of 1969 or any institution which has entered into an agreement with the Ceylon Electricity Board to supply electricity, being machinery or equipment classified under Harmonized Commodity Description Coding Numbers for customs purposes and approved by the Minister of Finance.”.

- (2) In PART II of that schedule
- (a) by the substitution in item (xxvi) for the words “port or airline”, of the words “port or airport”; and
- (b) by the addition immediately after the item (xxxiv) of the following new items:-
- “(xxxv) any service provided by the Central Bank of Sri Lanka established under the Monetary Law Act (Chapter 422); and
- (xxxvi) any service provided free of charge by any public corporation out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government, on behalf of the Government.”.

4. Where the Commissioner-General of Inland Revenue or the Director-General of Customs as the case may be, collects under the provisions of section 4 or section 5 respectively of the principal enactment the tax calculated considering the provisions of this Act, during the period commencing from January 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act from a person to whom the provisions of this Act applies, such collection shall be deemed for all purposes to have been, and to be, validly made: Validation.

Provided that the aforesaid provisions of this section shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any tax collected during the aforesaid period.

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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

FINANCE ACT, No. 12 OF 2013

[Certified on 23rd April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 10.00

Postage : Rs. 10.00

Finance Act, No. 12 of 2013

[Certified on 23rd April, 2013]

L.D.—O. 5/2013.

AN ACT TO AMEND THE FINANCE ACT, NO. 16 OF 1995, THE FINANCE ACT, NO. 25 OF 2003 AND THE FINANCE ACT, NO. 12 OF 2012; TO PROVIDE FOR THE IMPOSITION OF A CROP INSURANCE LEVY; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH AND INCIDENTAL THERETO.

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

1. This Act may be cited as the Finance Act, No.12 of 2013. Short title.

PART I

AMENDMENT OF PART II OF THE FINANCE ACT, NO. 16 OF 1995

2. The Finance Act, No. 16 of 1995 (hereinafter in this Part referred to as the “ principal enactment”) is hereby amended, in section 5 thereof by the insertion immediately after subsection (1) thereof of the following subsection:- Amendment of section 5 of Act, No.16 of 1995.

“(1A) Notwithstanding the preceding provisions of this section such semi- luxury dual purpose motor vehicle levy shall not be charged, with effect from January 1, 2013, in respect of a light truck registered as a dual purpose vehicle under the Motor Traffic Act (Chapter 203) .”.

3. Section 17 of the principal enactment is hereby amended, as follows :- Amendment of section 17 of the principal enactment.

- (1) by the insertion immediately after the definition of the expression “diesel motor vehicle” of the following definition :-

“ “dual purpose vehicle” shall have the same meaning assigned to it under the Motor Traffic Act (Chapter 203);”;

- (2) by the insertion immediately after the definition of the expression “luxury motor vehicle” of the following definition :-

“ “ light truck” means a dual purpose vehicle with a driver’s compartment having a single row accommodation along the same transverse axis for the driver and passenger, adapted or constructed wholly or mainly for the purpose of carriage of goods;”;

- (3) by the repeal of the definition of the expression “semi- luxury dual purpose motor vehicle” and substitution therefor of the following definition:-

“ “semi- luxury dual purpose motor vehicle” means a luxury motor vehicle or semi- luxury motor vehicle which is registered as a dual purpose vehicle under the Motor Traffic Act (Chapter 203); ”.

Validation.

4. Any person or body of persons who charged or collected the semi-luxury dual purpose motor vehicle levy, in respect of a light truck, as provided for in the principal enactment during the period commencing from January 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have acted with due authority and such charge or collection shall be deemed to have been validly made:

Provided that the aforesaid provisions shall not affect any decision or Order made by any court or any proceedings pending in any court in respect of such levy charged or collected during such period.

PART II

AMENDMENT OF PART II OF THE FINANCE
ACT, No. 25 OF 2003

5. Part II (Tourism Development Levy) of the Finance Act, No. 25 of 2003 is hereby amended in section 11, by the substitution for the words “Sales Agents licensed under Tourism Development Act, No. 14 of 1968.” of the following words:-

Amendment of section 11 of Part II of Act, No. 25 of 2003.

“Sales Agents licensed under Tourism Development Act, No. 14 of 1968:

Provided further, such levy shall not be charged on any institution having an annual turnover not exceeding rupees twelve million or a quarterly turnover not exceeding rupees three million.”.

PART III

AMENDMENT OF PART IV OF THE FINANCE
ACT, No. 12 OF 2012

6. The heading of Part IV of the Finance Act, No. 12 of 2012 (hereinafter in this Part referred to as the “principal enactment”) is hereby repealed and the following heading substituted therefor:-

Amendment of the Heading of Part IV of Act No.12 of 2012.

“EXEMPTION OF CERTAIN ENTERPRISES FROM THE APPLICATION OF THE PROVISIONS OF CERTAIN ACTS”.

7. Section 16 of the principal enactment is hereby amended in subsection (2), by the repeal of paragraph (a) thereof, and the substitution therefor of the following paragraph:-

Amendment of section 16 of the principal enactment.

“(a) shall carry out such activities either in a Free Port or a Bonded Area declared by regulations under this Act ;” .

Amendment of section 17 of the principal enactment.

8. Section 17 of the principal enactment is hereby amended in subsection (2), by the repeal of paragraph (a) thereof, and the substitution therefor of the following paragraph:-

“(a) shall carry out such activities either in a Free Port or a Bonded Area declared by regulations under this Act ;” .

Amendment of section 18 of the principal enactment.

9. Section 18 of the principal enactment is hereby amended in subsection (2), by the repeal of paragraph (a) thereof, and the substitution therefor of the following paragraph:-

“(a) shall carry out such activities either in a Free Port or a Bonded Area declared by regulations under this Act ;” .

Insertion of sections 18A, 18B and 18C in the principal enactment.

10. The following sections are hereby inserted immediately after section 18 of the principal enactment and shall have effect as sections 18A, 18B and 18C thereof:-

“Granting exemption to certain enterprises from the application of the provisions of certain Acts.

18A. (1) Subject to the provisions of subsections (2) and (3), there shall be exempted, from the application of the provisions of the Acts referred to in the Schedule hereto, any enterprise engaged in any one or more of the following businesses, within the meaning of an agreement entered into with the Board of Investment of Sri Lanka, under the Board of Investment of Sri Lanka Law, No. 4 of 1978-

- (a) *entrepot* trade involving import, minor processing and re- export;
- (b) off-shore business where goods can be procured from one country or manufactured in one country and shipped to another country without bringing the same into Sri Lanka;
- (c) providing front end services to clients abroad;

- (d) headquarters operations of leading buyers for management of finance supply chain and billing operations;
- (e) logistic services such as bonded warehouse or multi- country consolidation in Sri Lanka.

(2) Any enterprise referred to in subsection (1) which is engaged in the physical importation of goods, wares or merchandise for re- export shall,

- (a) carry out such activities either in a Free Port or a Bonded Area declared by regulations under this Act ;
- (b) notwithstanding the provisions of subsection (1), be subject to the provisions of the Customs Ordinance, in any movement of goods to and from such Free Port or the Bonded Area , to and from the Sri Lankan territory as if such goods had been imported into Sri Lanka or exported from Sri Lanka, as the case may be .

(3) Any enterprise referred to in subsection (1), which is not engaged in physical movement of goods, wares or merchandise, may carry out such operations outside a Free Port or a Bonded Area as referred to above.

Extending the application of the provisions of the Inland Revenue Act, No. 10 of 2006 to certain enterprises.

18B. (1) Any new enterprise established on or after the date of the coming into operation of this Act, which is engaged in any one or more of the following businesses, within the meaning of an agreement entered into with the Board of Investment of Sri Lanka, under the Board of Investment of Sri Lanka Law, No. 4 of 1978, shall be eligible, subject to the provisions of subsections (2) and (3), for the exemptions

granted under the relevant sections of the Inland Revenue Act, No. 10 of 2006, if such enterprise satisfies the requirements specified in the relevant section by which the exemption applicable is granted—

- (a) *entrepot* trade involving import, minor processing and re- export;
- (b) off-shore business where goods can be procured from one country or manufactured in one country and shipped to another country without bringing the same into Sri Lanka;
- (c) providing front end services to clients abroad;
- (d) headquarters operations of leading buyers for management of finance supply chain and billing operations;
- (e) logistic services such as bonded warehouse or multi- country consolidation in Sri Lanka.

(2) Any new enterprise referred to in subsection (1) which is engaged in the physical importation of goods, wares or merchandise for re- export shall, —

- (a) carry out such activities either in a Free Port or a Bonded Area declared by regulations under this Act;
- (b) notwithstanding the provisions of subsection (1), be subject to the provisions of the Customs Ordinance, in any movement of goods to and from such Free Port or the Bonded Area , to

and from the Sri Lankan territory as if such goods had been imported into Sri Lanka or exported from Sri Lanka, as the case may be.

(3) Any new enterprise referred to in subsection (1), which is not engaged in physical movement of goods, wares or merchandise, may carry out such operations outside a Free Port or a Bonded Area as referred to above.

Extending the application of provisions of the Strategic Development Projects Act, No. 14 of 2008 to certain enterprises.

18c. (1) Any new enterprise established on or after the date of coming into operation of this Act, and identified as a Strategic Development Project in terms of the provisions of section 3 of the Strategic Development Projects Act, No. 14 of 2008, which is engaged in any one or more of the following businesses, within the meaning of an agreement entered into with the Board of Investment of Sri Lanka, under the Board of Investment of Sri Lanka Law, No. 4 of 1978, shall be eligible, subject to the provisions of subsections (2) and (3), for the exemptions granted under the Strategic Development Projects Act, No. 14 of 2008—

- (a) *entrepot* trade involving import, minor processing and re-export;
- (b) off-shore business where goods can be procured from one country or manufactured in one country and shipped to another country without bringing the same into Sri Lanka;
- (c) providing front end services to clients abroad;

(d) headquarters operations of leading buyers for management of finance supply chain and billing operations;

(e) logistic services such as bonded warehouse or multi - country consolidation in Sri Lanka.

(2) Any new enterprise referred to in subsection (1), which is engaged in the physical importation of goods, wares or merchandise for re- export shall—

(a) carry out such activities either in a Free Port or a Bonded Area declared by regulations under this Act;

(b) notwithstanding the provisions of subsection (1), be subject to the provisions of the Customs Ordinance, in any movement of goods to and from such Free Port or the Bonded Area, to and from the Sri Lankan territory, as if such goods had been imported into Sri Lanka or exported from Sri Lanka, as the case may be.

(3) Any new enterprise referred to in subsection (1) which is not engaged in physical movement of goods, wares or merchandise, may carry out such operations outside a Free Port or a Bonded Area as referred to above.”.

Amendment of section 19 of the principal enactment.

11. Section 19 of the principal enactment is hereby amended by the substitution for the words and figures “sections 16, 17 and 18” of the words and figures “ sections 16, 17, 18, 18A, 18B and 18C”.

12. The following sections are hereby inserted immediately after section 19 of the principal enactment and shall have effect as section 19A and 19B thereof:-

Insertion of sections 19A and 19B in the principal enactment.

“Regulations. **19A.** (1) The Minister may make regulations in respect of all matters which are required to be prescribed or for which regulations are authorized to be made under this Act.

(2) Without prejudice to the generality of subsection (1), the Minister may, by regulations –

- (a) declare Free Ports and Bonded Areas for the purposes of this Part of this Act;
- (b) specify the investment limits and other criteria required for the enterprises referred to under this Part of this Act;
- (c) specify the conditions and exemptions in relation to local sales;
- (d) specify the procedure to be followed in granting exemptions under this Part of this Act; and
- (e) specify monitoring authority and the mechanism for monitoring.

(3) Every regulation made by the Minister under subsection (1) shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified therein.

(4) Every regulation made by the Minister shall as soon as convenient after its publication in the *Gazette* be brought before Parliament for approval. Every regulation which is not so approved shall be deemed to be rescinded from the date of disapproval but without prejudice to anything previously done thereunder.

(5) Notification of the date on which any regulation is deemed to be rescinded shall be published in the *Gazette*.

Interpretation. 19B. In this Part of this Act, unless the context otherwise requires-

“Board of Investment of Sri Lanka” means the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978;

“Bonded Area” means an area supervised by the Board of Investment of Sri Lanka or the Director-General of Customs or any other Authority and declared by regulations under this Act;

“Controller of Exchange” means the Head of the Department of Exchange Control established under the Exchange Control Act (Chapter 423) ;

“Controller of Imports and Exports” means the Controller of Imports and Exports appointed under section 2 of the Imports and Exports (Control) Act (Chapter 236) ;

“Customs Ordinance” means the Customs Ordinance (Chapter 235) ;

“Director-General of Customs” means the Director-General of Customs appointed under section 2 of the Customs Ordinance;

“*entrepot* trade” includes any manufacturing activity approved under this Part and carried out by a new enterprise for re-export with a domestic value addition at a minimum rate of ten *per centum*, within a Free Port declared by regulations under this Part of this Act;

“Free Port” means an area within a sea port or an inland dry port operated under the supervision of the Sri Lanka Ports Authority and declared by regulations under this Act;

“logistic service” includes *inter alia*-

- (i) transshipment activities;
- (ii) warehousing for temporary storage of input or finish goods for local exporters; and
- (iii) freight forwarding for clients abroad;

“ Sri Lanka Ports Authority” means the Sri Lanka Ports Authority established under the Sri Lanka Ports Authority Act, No. 51 of 1979;

“ Sri Lankan territory” means the territory of the Republic of Sri Lanka and does not include any Free Port or a Bonded Area declared under this Part of this Act.”.

13. The following Schedule is hereby added immediately after section 20 of the principal enactment:-

Addition of a Schedule in the principal enactment.

“Schedule (section 18A)

1. Value Added Tax Act, No. 14 of 2002;
2. Nation Building Tax Act, No. 9 of 2009 ;
3. Sri Lanka Export Development Act, No. 40 of 1979 ;
4. Special Commodity Levy Act, No. 48 of 2007;
5. Ports and Airports Development Levy Act, No.18 of 2011;
6. Excise (Special Provisions) Act, No. 13 of 1989.”.

PART IV

IMPOSITION OF CROP INSURANCE LEVY

Imposition of
Crop Insurance
Levy.

14. (1) With a view of covering the damages suffered by the farmers of Sri Lanka due to natural disasters, there shall be charged and levied from every institution coming under the purview of the Acts specified in the Schedule hereto, a levy of one *per centum* to be called the Crop Insurance Levy (hereinafter in this Part referred to as “the levy”) on the after tax profits of such institutions.

(2) The levy imposed under this Part shall be remitted to a separate account maintained and administered by the National Insurance Trust Fund Board established by the National Insurance Trust Fund Act, No. 28 of 2006 .

(3) The provisions which may be necessary in the implementation of the provisions of this Part shall be prescribed by regulations under this Act.

Regulations.

15. (1) The Minister may make regulations in respect of all matters which are required to be prescribed or for which regulations are authorized to be made under this Act.

(2) Every regulation made by the Minister under subsection (1) shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified therein.

(3) Every regulation made by the Minister shall as soon as convenient after its publication in the *Gazette* be brought before Parliament for approval. Every regulation which is not so approved shall be deemed to be rescinded from the date of disapproval but without prejudice to anything previously done thereunder.

(4) Notification of the date on which any regulation is deemed to be rescinded shall be published in the *Gazette*.

16. 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.

Schedule (section 14)

1. Banking Act, No. 30 of 1988;
2. Finance Companies Act, No. 78 of 1988;
3. Regulation of Insurance Industry Act, No. 43 of 2000.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**NOTARIES (AMENDMENT)
ACT, No. 13 OF 2013**

[Certified on 23rd April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 2.50

Postage : Rs. 5.00

Notaries (Amendment) Act, No. 13 of 2013

[Certified on 23rd April, 2013]

L.D.—O. 20/2013.

AN ACT TO AMEND THE NOTARIES
ORDINANCE (CHAPTER 107)

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

1. This Act may be cited as the Notaries (Amendment) Act, No. 13 of 2013, and shall be deemed to have come into operation on January 1, 2013.

Short title and date of operation.

2. Section 27 of the Notaries Ordinance (Chapter 107), (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (3) of that section, by the substitution for the words “and shall bear a stamp duty of ten rupees:” of the words “ and shall be paid a sum of rupees One thousand or such other amount as may be prescribed by the Minister from time to time:”.

Amendment of section 27 of the Notaries Ordinance (Chapter 107).

3. Form D of the Second Schedule of the principal enactment is hereby amended by the substitution for the words “stamped certificate.” of the words “certificate.”.

Amendment of form D of the Second Schedule of the principal enactment.

4. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorised by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act:

Validation.

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

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

Sinhala text to prevail in case of inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**POWERS OF ATTORNEY (AMENDMENT)
ACT, No. 14 OF 2013**

[Certified on 23rd April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 4.00

Postage : Rs. 5.00

Powers of Attorney (Amendment)
Act, No. 14 of 2013

[Certified on 23rd April, 2013]

L.D.—O. 19/2013

AN ACT TO AMEND THE POWERS OF ATTORNEY ORDINANCE
(CHAPTER 122)

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

1. This Act may be cited as the Powers of Attorney (Amendment) Act, No.14 of 2013 and shall be deemed to have come into operation on January 1, 2013.

Short title and date of operation.

2. Section 9 of the Powers of Attorney Ordinance (Chapter 122) (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of that section and the substitution therefor of the following:—

Replacement of section 9 of the Powers of Attorney Ordinance (Chapter 122).

“Fees. 9. The following fees or such other amount as may be prescribed by the Minister, time to time shall be payable to the Registrar-General under this Ordinance:—

Rs. c.

1. For the registration of any power of attorney	1,500.00
2. For the registration of any notification of cancellation or revocation of any registered power of attorney	500.00
3. For every application to inspect the records	500.00

*Powers of Attorney (Amendment)
Act, No. 14 of 2013*

4. For every application for a certified copy of a registered power of attorney 500.00
5. For every certified copy issued under section 7, per Folio 500.00.”.

Addition of new section 10 in the principal enactment.

3. The following new section is hereby added immediately after section 9 of the principal enactment and shall have effect as section 10 of that enactment.

“Regulations. 10. (1) The Minister may, from time to time, make regulations for the purpose of carrying out or giving effect to the principles and provisions of this Act and in particular in respect of any matter required under this Act to be prescribed.

(2) Without prejudice to the generality of the powers conferred by subsection (1), the Minister may make regulations in respect of any or all of the following matters:—

- (a) the fees payable in respect of any matter under this Act;
- (b) the Forms to be used for any purpose under this Act.

(3) Every regulation made by the Minister shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified therein.

(4) Every regulation made by the Minister shall as soon as convenient after its publication in the *Gazette*, be brought before the Parliament for approval. Any such regulation which is

Powers of Attorney (Amendment) 3
Act, No. 14 of 2013

not so approved shall be deemed to be rescinded as from the date of its disapproval, but without prejudice to anything previously done thereunder.

(5) Notification of the date on which any regulation made by the Minister is deemed to be so rescinded shall be published in the *Gazette*.

4. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorised by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act: Validation.

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

5. In the event of any inconsistency between the Sinhala and the Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of any inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**FISCAL MANAGEMENT (RESPONSIBILITY)
(AMENDMENT) ACT, No. 15 OF 2013**

[Certified on 23rd April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 2.50

Postage : Rs. 5.00

*Fiscal Management (Responsibility) (Amendment)
Act, No. 15 of 2013*

[Certified on 23rd April, 2013]

L.D.—O. 14/2013

AN ACT TO AMEND THE FISCAL MANAGEMENT
(RESPONSIBILITY) ACT, No. 3 OF 2003

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

1. This Act may be cited as the Fiscal Management (Responsibility) (Amendment) Act, No. 15 of 2013 and shall be deemed to have come into operation from January 1, 2013. Short title and date of operation.
2. Section 3 of the Fiscal Management (Responsibility) Act, No. 3 of 2003 is hereby amended as follows :— Amendment of section 3 of Act, No. 3 of 2003.
 - (a) in paragraph (e) of that section, by the substitution, for the figures and words “4.5 *per centum* ;”; of the figures and words “7 *per centum* ;”; and
 - (b) in paragraph (f) of that section, by the substitution, for the words and figures “January 1, 2006”, “eighty-five *per centum*” and “January 1, 2013”, of the words and figures “January 1, 2013”, “eighty *per centum*” and “January 1, 2020” respectively.
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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**STRATEGIC DEVELOPMENT PROJECTS
(AMENDMENT) ACT, No. 16 OF 2013**

[Certified on 23rd April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs.2.50

Postage : Rs. 5.00

*Strategic Development Projects (Amendment)
Act, No. 16 of 2013*

[Certified on 23rd April, 2013]

L.D.—O. 11/2013.

AN ACT TO AMEND THE STRATEGIC DEVELOPMENT PROJECTS
ACT, NO. 14 OF 2008

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

- 1.** This Act may be cited as the Strategic Development Projects (Amendment) Act, No. 16 of 2013 and shall be deemed to have come into operation on January 1, 2013.

Short title and date of operation.
- 2.** The Schedule to the Strategic Development Projects Act, No. 14 of 2008 is hereby amended, by the addition immediately after item 10 of the Schedule, of the following new items :—

Amendment of the Schedule to Act, No. 14 of 2008.

“11. The Sri Lanka Export Development Act, No. 40 of 1979.

12. The Betting and Gaming Levy Act. No. 40 of 1988.”.
- 3.** In the event of any inconsistency between the Sinhala and the Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text to prevail in case of inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**VALUE ADDED TAX (AMENDMENT)
ACT, No. 17 OF 2013**

[Certified on 24th April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 17.00

Postage : Rs. 15.00

*Value Added Tax (Amendment)
Act, No. 17 of 2013*

[Certified on 24th April, 2013]

L.D.—O. 2/2013.

AN ACT TO AMEND THE VALUE ADDED TAX
ACT, No. 14 OF 2002

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

1. This Act may be cited as the Value Added Tax (Amendment) Act, No. 17 of 2013 and shall be deemed to have come into operation on January 1, 2013 unless different dates of operation are specified therefor, in the relevant sections.

Short Title
and date of
operation.

2. Section 2 of the Value Added Tax Act, No. 14 of 2002 (hereinafter referred to as the “principal enactment”) as last amended by the Value Added Tax (Amendment) Act, No. 7 of 2012 is hereby further amended as follows:—

Amendment
of section 2
of the Value
Added Tax
Act, No. 14 of
2002.

- (1) in paragraph (a) of the first proviso to subsection (1) of that section, by the substitution for the words “any garments” of the words “any garments or fabric”;
- (2) in subsection (2) of that section:-
 - (a) by the substitution for the words “shall be administrated by the Commissioner-General” in the proviso to paragraph (c) thereof, of the words “shall be administrated by the Commissioner-General as stipulated in paragraph (e) of this subsection;
 - (b) by the substitution for the words “shall be administrated by the Commissioner-General” in the proviso to paragraph (d) thereof, of the words “shall be administrated by the Commissioner-General as stipulated in paragraph (e) of this subsection;

*Value Added Tax (Amendment)
Act, No. 17 of 2013*

(c) by the repeal of paragraph (e) of subsection (2) and the substitution therefor of the following :—

“(e) on the supply of goods or services by any registered person, who is registered in the Simplified Value Added Tax Scheme administrated by the Commissioner-General to -

- (i) any exporter or provider of zero rated services specified in terms of section 7;
- (ii) any registered person who supplies goods or services to any Strategic Development Project in terms of subsection (4) of section 3 of the Strategic Development Projects Act, No. 14 of 2008, as is referred to in sub-paragraph (i) of paragraph (f) of Part II of the First Schedule, during the project implementation period so far as such supplies are project related supplies;
- (iii) any registered person engaged in any specific project referred to in sub-paragraph (ii) of paragraph (f) of PART II of the First Schedule (effective from April 1, 2011);
- (iv) any manufacturer who supplies goods manufactured in Sri Lanka to any exporter;
- (v) any supplier who provides value added services to an exporter which results in the improvement of the quality, character or value of any goods manufactured for export;
- (vi) any person registered under the provisions of subsection (7) of section 22 of the Act, during the

project implementation period so far as such supplies are project related supplies;

- (vii) any registered person who supplies any goods or services, to any registered person referred to in subparagraph (i), (ii), (iii), (iv), (v) or (vi) above, provided that, the Commissioner-General is, on the information available, is satisfied that the value of such supplies exceeds fifty *per-centum* of the total supplies of such registered person who supplies such goods or services,

until such time as the activities of such registered person is carried out to the satisfaction of the Commissioner-General in the manner stipulated by the Commissioner-General in the guidelines issued for such purpose and which are specified in the Order published in the *Gazette*.

- (3) in subsection (3) of that section:—
 - (a) the first proviso to that subsection is amended as follows:-
 - (i) in paragraph (a), by the substitution for the words “customs bonded area;” of the words and figures “customs bonded area or a free port referred to in PART IV of the Finance Act, No. 12 of 2012;”;
 - (ii) in paragraph (f), by the substitution for the words and figures “who has registered with the Textile Quota Board established under the Textile Quota Board Act, No.33 of 1996, with the approval of the Textile Quota Board

*Value Added Tax (Amendment)
Act, No. 17 of 2013*

or the Board of Investment, as the case may be.” of the words and figures “who has registered with the Simplified Value Added Scheme administrated by the Commissioner-General with the approval of the Commissioner -General.”;

(b) the second proviso to that subsection is amended as follows:—

(i) by the repeal of item (vi) of paragraph (a) and the substitution therefor of the following:—

“(vi) any goods imported, including any goods received from customs bonded area by a person registered with the Simplified Value Added Scheme administrated by the Commissioner-General who imports or receives such goods for the manufacture of goods or the provision of services to a manufacturer of goods for export referred to in item (i) of paragraph (e) of subsection (2) of section 2”;

(ii) by the repeal of item (vii) of paragraph (a) and the substitution therefor of the following:-

“(vii) any plant or machinery imported, including any plant or machinery received from a customs bonded area by a person registered with the Simplified Value Added Tax Scheme administrated by the Commissioner-General who imports or receives such plant or machinery for the usage by such person for the manufacture of goods or provision of services referred to in item (i) of paragraph (e) of subsection (2) of section 2, for the manufacture of goods to be exported”;

- (iii) by the repeal of subparagraph (viii) and (ix) of paragraph (a);
- (iv) in the end of that proviso, by the substitution for the words commencing from “The deferment of the payment of tax” to the end of that paragraph of the following:—

“The deferment of the payment of tax shall be subject to a furnishing of :—

- (a) a bank guarantee in a case where the tax deferred is less than rupees ten thousand; or
- (b) a Treasury Bill as a guarantee in a case where the tax deferred is not less than rupees ten thousand ; or
- (c) a corporate guarantee which covers the amount of tax due subject to the conditions specified in the agreement in which the deferment is considered,

on the goods imported, received or purchased:

Provided that, in the case of such deferment under paragraph (b) no guarantee shall be required where such goods have been imported by a Government institution to be re-exported within one month from the date of importation.”.

3. Section 3 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.8 of 2006 is hereby further amended as follows:-

Amendment of section 3 of the principal enactment.

- (1) in paragraph (e) of that section by the substitution for the words “under any tender agreement,” of the following:-

“under any tender agreement;

(f) any person or a partnership having a total supplies for any three months period in any calendar year not less than rupees five hundred million including the supplies under preceding paragraphs of this section and any supplies excluded under section 2 or exempted under PART II of the First Schedule,”;

(2) by the repeal of the proviso to that section and the substitution therefor of the following:-

“Provided that, such tax shall be charged on such wholesale or retail supply of goods made prior to January 1, 2013, if –

(i) any registered person makes an application to that effect to the Commissioner-General;

(ii) any other person makes an appeal to that effect to the Commissioner-General,

and obtains a registration as provided for in section 10 or section 12.”;

(3) by the addition immediately at the end of that proviso of the following new proviso:—

“Provided further, the chargeability to tax referred to any registered person specified in paragraph (f) shall be other than the supplies exempted from tax as specified in PART II of the First Schedule to the Act.”.

Amendment of section 5 of the principal enactment.

4. Section 5 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.14 of 2007 is hereby further amended in subparagraph (12) thereof by the substitution for the words “a separate supply by such Assessor:” of the following –

“a separate supply by such Assessor;

(13) Notwithstanding the provisions of Consumer Affairs Authority Act, No.9 of 2003, the maximum retail price quoted for the goods to be sold in a wholesale or retail business may be adjusted where necessary for the chargeability to tax where liability to tax is specified in paragraph (f) of section 3 of this Act:”.

5. Section 10 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.15 of 2009 is hereby further amended as follows:—

Amendment of section 10 of the principal enactment.

- (1) in item (ii) of subsection (1) of that section, by the substitution for the words and figures “on or after January 1, 2009 carries on or carries out” of the words and figures “on or after January 1, 2009, but prior to January 1, 2013 carries on or carries out”;
- (2) immediately after paragraph (c) of item (ii) of subsection (1) of that section, by the insertion of the following new item :—

“(iii) on or after January 1, 2013 carries on or carries out any taxable activity in Sri Lanka shall be required to be registered under this Act, if –

- (a) at the end of any taxable period of one month or three months, as the case may be, the total value of the taxable supplies of goods or services or goods and services of such person, made in Sri Lanka in that taxable period of one month or three months, as the case may be, has three million rupees ; or
- (b) in the twelve months period then ending, the total value of the taxable supplies of goods or services or goods and services of such person, made in Sri Lanka has exceeded twelve million rupees; or
- (c) at any time, there are reasonable grounds to believe that the total value of the taxable supplies of goods or services or goods and services of such person in Sri Lanka, in the succeeding one month or three months taxable period, as the case may be, is likely to exceed three million rupees or in the succeeding twelve months period is likely to exceed twelve million rupees:”.

- (3) In subsection (2) of that section, by the substitution for the words and figures “shall not include the supplies of any wholesale or retail trading activity excluded from the payment of tax under section 3.” of the words and figures “shall not include the value of supply of goods purchased locally without any process in a wholesale or retail trading activity unless the value of total supplies for a period of three months in one calendar year including the supplies excluded under section 2 or exempted under PART II of the First Schedule to the Act, is not less than rupees five hundred million.”.

Amendment of section 11 of the principal enactment.

6. Section 11 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.7 of 2003 is hereby further amended in the proviso to subsection (1) thereof, by the substitution for the words “shall not be liable to notify the Commissioner-General.” of the following:-

“shall not be liable to notify the Commissioner-General:

Provided further, with effect from January 1, 2013, any person registered under section 12, subsection (2) of section 80 or subsection (1) of section 75, as the case may be, of the Goods and Services Tax Act, No. 34 of 1996 shall be deemed to have obtained an identification number for the clearing of goods where such registered person fulfils the criteria specified in item (iii) of subsection (1) of section 10 or a registered person during the project implementation period as specified in subsection (7) of section 22 of this Act.”.

Amendment of section 12 of the principal enactment.

7. Section 12 of the principal enactment is hereby amended by the substitution for the words “may make an application in the specified form to the Commissioner-General for registration under this Act:” of the words and figures “may make an application for any taxable period prior to January 1, 2013, in the specified form to the Commissioner-General for registration under this Act:”.

8. Section 14 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.7 of 2003 is hereby further amended by the repeal of subsection (2) thereof and the substitution therefor of the following:-

Amendment of section 14 of the principal enactment.

“(2) Any person –

- (a) registered under subsection (1) of this section ; or
- (b) deemed to be registered under section 75 or subsection (2) of section 80 of the Goods and Services Tax Act, No.34 of 1996 on August 1, 2002 and carrying on or carrying out a taxable activity subject to the conditions specified in section 3 for the registration of wholesale and retail trade or fulfilling the requirements specified in item (iii) of subsection (1) of section 10 of this Act,

shall be a registered person for the purposes of this Act.”.

9. Section 16 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.9 of 2011 is hereby further amended as follows:-

Amendment of section 16 of the principal enactment.

- (1) in subsection (1) of that section, by the substitution for the words and figures “does not exceed the value set out in section 10.” of the following:-

“does not exceed the value set out in section 10:

Provided that, any registered person who had had a total value of taxable supplies not exceeding rupees three million for a period of three months and rupees twelve million for a period of twelve months in the year ending as at December 31, 2012, shall request for the cancellation of his registration with effect from January 1, 2013, unless such registered person has reasons to believe that the taxable supplies of such registered person is likely to exceed the value of supplies specified in sub-paragraph (iii) of paragraph (c) of subsection (1) of section 10.”;

- (2) in subsection (5) of that section, by the substitution for the words and figures, “by another person who is a registered person.” of the following:-

“by another person who is a registered person:

Provided that, in the case of a registered person whose registration is cancelled as specified in the proviso to subsection (1) -

- (a) where the assets (other than stock in trade) are not transferred to another registered person at the time immediately prior to the date of cancellation, the Commissioner-General shall taking into consideration the value of the acquisition of the assets and the period of use of such assets based on the rates of depreciation applied for income tax purposes on such assets and other matters as may be relevant, determine the value of assets which are not so transferred.
- (b) the liability to stock in trade shall not exceed the unabsorbed input tax as at December 31, 2012.”.

Amendment of section 21 of the principal enactment.

10. Section 21 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.14 of 2007 is hereby amended in subsection (1) thereof, by the substitution for all the words commencing from “(1) Every registered person shall” to the words “to be set out in such form:” of the following:—

“(1) Every registered person shall furnish to the Commissioner-General –

- (a) for any taxable period ending prior to January 1, 2013, not later than the twentieth day of the month after the expiry of each taxable period ;
- (b) for any taxable period commencing on or after January 1, 2013 not later than the last day of the month after the expiry of each taxable period

a return either in writing or by electronic means of his supplies during that taxable period. Every such return shall be in the specified form and shall contain all such particulars as may be required to be set out in such form.”.

11. Section 22 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.7 of 2012 is hereby further amended as follows:-

Amendment of section 22 of the principal enactment.

- (1) in subsection (1) of that section, by the repeal of the first proviso to that subsection and the substitution therefor of the following :-

“Provided that, the amount of tax due on the supply of –

- (a) garments within such percentage as is permitted to sell locally by the Board of Investment of Sri Lanka, established by the Board of Investments of Sri Lanka Law, No. 4 of 1978 under any agreement entered into by the manufacturer of garments for export under section 17 of the aforesaid law as approved by the Board of Investment of Sri Lanka or the Director-General of Customs, shall be rupees twenty five for each such garment so supplied within Sri Lanka;
- (b) fabric including any product as specified in the following sub-paragraphs made out of fabric within such percentage as is permitted to sell locally by the Board of Investment of Sri Lanka, established by the Board of Investment of Sri Lanka Law, No. 4 of 1978, under any agreement entered into by the manufacturer of fabric for export under section 17 of the aforesaid law, as approved by the Board of Investment of Sri Lanka or the Director-General of Customs shall be at the following rates:—

- “(i) linen or curtains at rupees forty per kilogram;
- (ii) towels at rupees twenty five per item;
- (iii) bags made out of fabric at rupees forty per item ;
- (iv) excess fabric as cut pieces not more than two metres in length of each piece at rupees twenty five per kilogram;
- (v) any other fabric at rupees forty per kilogram.”.

(2) in subsection (5) of that section –

(a) in paragraph (e) of the second proviso, by the repeal of all the words commencing from “(e) there is an excess of input tax” to the words “more than fifty *per centum*” and the substitution therefor of the following:-

“(e) there is an excess of input tax including tax deferred under section 2, of any registered person who is registered with the Simplified Value Added Tax Scheme administered by the Commissioner -General referred to in paragraph (e) of subsection (2) of section 2 with effect from April 1, 2011, being a supplier of goods to exporters of goods, referred to in that paragraph for the taxable period was more than fifty *per centum*.”;

(b) in the third proviso, by the substitution for the words and figures, “in items (i), (ii), (iii) or (iv) of paragraph (e) of subsection (2)”, of the words and figures “in items (i), (ii), (iii), (iv), (v) or (vi) of paragraph (e) of subsection (2)”;

- (3) in subsection (6) of that section, by the addition immediately after sub-paragraph (iv) of that subsection, the following new sub- paragraph:-

“(v) on any tax invoice issued prior to the commencement of the liability to tax unless such tax invoice is connected to any business approved under subsection (7) of this section”;

- (4) by the repeal of paragraph (ii) of the second proviso to subsection (10), and the substitution therefor of the following new paragraph:-

“(ii) supplies on which the tax is differed under this Act, being supplies made to exporters by a supplier so far as both are registered persons with the Simplified Value Added Tax Scheme administrated by the Commissioner-General referred to in paragraph (e) of subsection (2) of section 2 subject to the conditions specified in the guidelines specified by the Commissioner-General; and

- (5) by the insertion immediately after subsection (10), the following new subsection:-

“(11) Subject to the provisions of subsection (5) of section 16, any unabsorbed balance of the allowable input tax, calculated in terms of the provisions of this section, as at December 31, 2012, not claimable after January 1, 2013, due to the cancelation of the registration of any registered person whose total supplies does not exceed rupees three million for a period of three months and rupees twelve million per year in the year commencing from January 1, 2012 and ending on December 31, 2012, may be set off against the taxes administrated by the Commissioner-General on a request made in writing to the Commissioner-General for such purpose:

Provided that, the tax under this subsection shall be set off after the finalization of the liability on the cancellation of the registration with the approval of the Commissioner-General.”.

Amendment of section 25A of the principal enactment.

12. Section 25A of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.7 of 2012 is hereby further amended as follows:-

(1) in paragraph (iv) of subsection (1) of that section, by the substitution for the words and figures “commencing on or after January 1, 2009:” of the words “commencing on or after January 1, 2009, or the Central Bank of Sri Lanka established by the Monetary Law Act, (Chapter 422) (with effect from July 1, 2003):”

(2) by the repeal of subsection (2) of that section and the substitution therefor of the following:-

“(2) Every specified Institution or other person, carrying on the business of supplying of any financial services in Sri Lanka, shall be required to be registered :-

(a) where the value of such supply for a period of three months exceeds five hundred thousand rupees or for a period of twelve months one million eight hundred thousand rupees, as the case may be, if such registration has taken place for any period prior to January 1, 2013;

(b) where the value of such supply for a period of three months exceeds three million rupees or for a period of twelve months exceeds twelve million rupees, as the case may be, if such registration has taken place for any period on or after January 1, 2013.”.

(3) by the repeal of subsection (3) of that section and the substitution therefor of the following:-

“(3) Every specified institution or other person required to be registered under subsection (2), shall make an application for registration in the specified form to the Commissioner-General not later than thirty days from the date of completion of the requirements specified in subsection (2):

Provided that, any institution registered under this Act and which is also a specified institution within the meaning of this Chapter, shall be deemed for all purposes to be a specified institution registered under this Chapter:

Provided further, the Commissioner-General shall register any person who has not made an application for registration under this Chapter if the Commissioner-General having regard to the nature of the activities carried on or carried out by such person, is of opinion that such person is required to be registered under this Chapter. In the circumstances such person shall be afforded an opportunity of being heard prior to being registered under this Chapter and register such person accordingly with effect from such date as may be determined by the Commissioner-General.”.

- (4) by the addition immediately after subsection (4) thereof, of the following new subsection:-

“(5) Every registered person shall notify the Commissioner-General in writing of any change –

- (a) in the name, address and place at which any taxable activity is carried on or carried out by such person;
- (b) in the nature of the taxable activity carried on or carried out by such person;
- (c) in the person authorized to sign returns and other documents; and

(d) in ownership of the taxable activity,

not later than fourteen days after the occurrence of such change.”.

Amendment of section 25B of the principal enactment.

13. Section 25B of the principal enactment is hereby amended in subsection (1) thereof by the repeal of paragraph (b) and the substitution therefor of the following:-

“(b) six months for any taxable period commencing on or after January 1, 2011:

Provided that, in the case of a specified institution or any other person whose accounts are made up for a twelve months period ending on the 31st day of March the six months period may be commenced on the 1st day of April and the 1st day of September for that period of twelve months. In such event a separate return for the period commencing from the 1st day of January to the 31st day of March shall be submitted at the time of such change with the approval of the Commissioner-General.”.

Amendment of section 25C of the principal enactment.

14. Section 25C of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.9 of 2011 is hereby further amended as follows:-

(1) in subsection (1) of that section -

(a) by the substitution in the proviso to that subsection, for the words “The estimated amounts shall be adjusted to reflect the actual amount on half yearly basis.” of the words “The estimated amounts shall be adjusted to reflect the actual amounts with the audited statement of accounts on yearly basis and such adjustment shall be submitted within six months after the closing date of the relevant accounting period.

(b) by the repeal of paragraph (a) and substitute the following :—

“(a) in the case of specified employees under Chapter XIV of the Inland Revenue Act, No. 10 of 2006, the gross remuneration payable to such employees and reflected in the pay sheet maintained under section 119 of the Inland Revenue Act, No.10 of 2006;” and

(2) in subsection (2) of that section, by the substitution for the words and figures “under section 110 of the Inland Revenue Act, No. 38 of 2000.” of the words and figures “under section 119 of the Inland Revenue Act, No. 10 of 2006.”.

(3) in subsection (5) of that section –

(a) by the substitution in paragraph (a) thereof, for the words and figures “under item (xi) of the First Schedule but taxable under this Chapter;” of the words and figures “under item (x) of paragraph (b) of PART II of the First Schedule but taxable under this Chapter;”;

(b) by the substitution in paragraph (d) thereof, for the words “(d) the profit or income on interest arising or accrued from inter-company transactions” of the words “(d) the profit or income (not being profit from a business) on interest arising or accrued from inter-company transactions”;

(c) by the substitution in paragraph (f) thereof, for the words “(f) the dividend income arising to any person,” of the words “(f) the dividend income (not being profit from a business) arising to a person,”;

(d) by the repeal of paragraph (h) thereof and the substitution therefor of the following :—

“(h) the profits or income (not being profits from a business) from the exchange of currency other than such profits or income arising or accruing to any person primarily engaged in the business or exchange of currency or any “specified institution” within the meaning of this Chapter or a person not registered with the Central Bank of Sri Lanka, but providing services similar to such services provided by a finance company,

included in the profit calculated as specified in subsection (1) of this section shall be treated as zero.”;

(4) by the repeal of subsection (8) thereof and the substitution therefor, of the following:-

“(8) Every specified institution or any other person shall for the purpose of the calculation of tax, submission of returns and information to be furnished relating to such return, payments of tax, issue of assessments, imposition of penalty for non-submission of the returns or the information required for the purpose of this Chapter, follow –

(a) the guidelines specified by the Commissioner-General; and

(b) the relevant guidelines specified in the Order published in the *Gazette*,

having considered the uniform application of the calculation of the liability and any other matter specified in the guideline provisions of this Chapter.”.

15. Section 25D of the principal enactment as last amended by the Value Added Tax Act, No.8 of 2006 is hereby further amended by the substitution for the words “any registered specified institution” of the words “any registered specified institution or other person”.

Amendment of section 25D of the principal enactment.

16. Section 25H of the principal enactment is hereby amended in paragraph (b) of subsection (1), by the substitution for the words and figures “every quarter commencing on January 1, 2011.” of the words and figures “every quarter commencing on January 1, 2011 and ending on December 31, 2012.”.

Amendment of section 25H of the principal enactment.

17. Section 25I of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.9 of 2011 is hereby further amended as follows:-

Amendment of section 25I of the principal enactment.

(1) in subsection (1) of that section :—

(a) by the substitution for the words, “referred to in subsection (2), may apply for registration” , of the words and figures “referred to in subsection (2), may prior to December 31, 2012 apply for registration”;

(b) in paragraph (b) of subsection (1), by the substitution for the words and figures “ shall be valid for a period of twelve years from the date of commencement of the quarter” of the words and figures “shall be valid for any quarter ending prior to January 1, 2013 from the date of commencement of the quarter”;

(c) by the addition immediately after paragraph (b) of that subsection, the following new paragraph :-

“(c) Any registration obtained under this Chapter shall be treated as cancelled with effect from the period commencing from January 1, 2013:

Provided that, any person or partnership registered under this Chapter whose turnover exceeds rupees twelve million per year and fulfils the criteria for registration under section 10 shall obtain a registration accordingly.”.

Amendment of section 26 of the principal enactment

18. Section 26 of the principal enactment is hereby amended as follows:-

- (1) in subsection (1) thereof, by the substitution for the words and figures “(1) (1) The tax in respect of any” of the words and figures “(1) The tax in respect of any”;
- (2) by the insertion immediately after subsection (1) of that section of the following:-

“(1A) Notwithstanding the provisions of subsection (1) of this section, in the case of a registered person whose taxable supplies consist of any supplies other than the supply of goods manufactured in Sri Lanka by such manufacturer, the tax in respect of any taxable period on or after January 1, 2013 shall be paid :—

- (i) for the period from the 1st day to the 15th day of any month on or before the end of that month; and
- (ii) for the period from the 16th day to the end of the month on or before the 15th day of the subsequent month,

subject to the making of any final adjustments, if any , with the submission of the return .

Any tax not paid as set out above shall be deemed to be in default and the person by whom such tax is payable or where any tax is payable by more than one person, each such person shall be deemed to be a defaulter for the purposes of this Act.”.

19. Section 28 of the principal enactment is hereby amended by the addition immediately after subsection (4) of that section of the following:-

Amendment of section 28 of the principal enactment.

“(5) Where any person whose turnover from every trade or business carried on by such person for any period of twelve months ending prior to April 1, 2011, does not exceed three hundred million and who has not complied with any law relating to tax as administrated by the Commissioner-General, requests that he be registered under section 10 of this Act, notwithstanding the provisions of subsection (1) of this section and subsection (2) of section 33 of this Act, the turnover of that person for the above period shall not be assessed if such person undertakes to-

- (a) invest his past earnings from that trade or business in any business prior to March 31, 2014; and
- (b) comply with the requirements of this Act for any subsequent period.”.

20. The following new section is hereby inserted immediately after section 64 of the principal enactment and shall have effect as section 64A of that enactment:-

Insertion of section 64A in the principal enactment.

“Certain transactions and dispositions to be disregarded.

64A. Where the assessor is of the opinion that any transaction which reduces or would have the effect of reducing the amount of tax payable by any person is artificial or fictitious or that any disposition is not in fact given effect to, he may disregard any such transaction or disposition and the parties to the transaction or disposition shall be assessable accordingly.

In this section “disposition” includes any trust, grant, covenant, or arrangement.”.

Amendment of
section 67 of the
principal
enactment.

21. Section 67 of the principal enactment as last amended by the Value Added Tax (Amendment) Act, No.9 of 2011 is hereby further amended as follows:-

- (1) in paragraph (a), by the substitution for the words and figures “under section 10; or” of the words and figures “under section 10 or section 25A; or”;
- (2) by the repeal of paragraph (aa) thereof;
- (3) in paragraph (b), by the substitution for the words and figures “under section 19; or” of the words and figures “under section 19 or subsection (5) of section 25A; or”;
- (4) in paragraph (f), by the substitution for the words and figures “under section 21; or” of the words and figures “under section 21 or section 25B ; or”;
- (5) in paragraph (g), by the substitution for the words and figures “under section 21 or;” of the words and figures “under section 21 or section 25B or”;
- (6) by the substitution in paragraph (l) of that section for the words “issues a tax invoice,” of the following:-

“issues a tax invoice; or

 - (m) fails to comply with the requirements specified by order published in the *Gazette* or the guidelines issued by the Commissioner-General under sections 2 or 25C, as the case may be ; or
 - (n) fails to furnish an annual adjustment under subsection (1) of section 25C,”.

22. The First Schedule of the principal enactment is hereby amended in PART II thereof as follows:-

Amendment of
the first schedule
of the
principal
enactment.

(1) in paragraph (a) of that PART –

(i) by the repeal of item (viii) and the substitution therefor of the following item:-

“(viii) agricultural tractors or road tractors for semi-trailers;”;

(ii) In item (xxii)–

(a) by the substitution for the words in sub-item (i) “moulding (steel, glass, rubber or plastic),” of the words, “moulding (steel, glass, mineral material, rubber or plastic);”;

(b) by the substitution for the words and figures “under the Sri Lanka Export Development Act, No. 40 of 1979,” of the following:-

“under the Sri Lanka Export Development Act, No. 40 of 1979;

(vi) bowsers, bulldozers, graders, levelers, excavators, fire fighting vehicles;

(vii) raw materials for the manufacture of energy saving bulbs,”.

(2) in paragraph (b) of that PART –

(i) in sub-paragraph (A) of paragraph (b) of item (ii), by the substitution for the words and figures “in respect of any rental falling due for payment on or after April 1, 2012.” of the following:-

“in respect of any rental falling due for payment on or after April 1, 2012;

*Value Added Tax (Amendment)
Act, No. 17 of 2013*

- (iii) bowsers, bulldozers, graders, levelers, excavators, fire fighting vehicles or road tractors for semi-trailers as exempted for Custom purposes under Harmonize Commodity Description and Coding System Numbers in respect of any rental falling due for payment on or after January 1, 2013;”.
- (ii) by the repeal of item (xx) and the substitution therefor of the following:-
 - “(xx) locally manufactured coconut oil or coco peat, coir fiber, grow pellets, grow bags, twist fiber or coconut husk made out of coconut waste;”.
- (iii) by the repeal of item (xLiii) and the substitution therefor of the following:-
 - “(xLiii) services which result in the improvement of quality, character or value of any yarn, fabric or garment so far as such services are provided to persons other than exporters of such products;”.
- (iv) by the addition immediately after item (xLIV) of the following:-
 - “(xLV) services by a Unit Trust Management company so far as such services are provided to any Unit Trust ;
 - (xLvi) services being hotel accommodation to any sportsman, organizer of any sport event or sponsor arriving in Sri Lanka for participating in any sport event or activity connected with sports, as may be approved by the Minister who is in charge of the subject of Sports”.

- (3) in paragraph (c) of that PART –
- (i) by the repeal of item (xxvii) and the substitution therefor of the following:-
- “(xxvii) packing materials exclusively for the use of packing of pharmaceuticals or ayurvedic medicines manufactured in Sri Lanka and which are imported by the manufacturer of such pharmaceuticals or ayurvedic medicines, so far as such packing materials are not manufactured in Sri Lanka as approved by the Secretary to the Ministry of the Minister to whom the subject of Health is assigned or the Commissioner of the Department of Ayurveda, as the case may be, for this purpose.”.
- (ii) in item (xxxvi), by the substitution for the words “subject to the chargeability of a Cess of rupees seventy five per kilogram on importation” of the words “subject to the chargeability of a Cess at a specific rate referred to in sub-item (ii) of item (xxxvii) of paragraph (b) of PART II of the First Schedule.”.
- (iii) by the addition immediately after item (xxxvi) of that paragraph, the following new item:-
- “(xxxvii) gully bowsers, semi-trailers for road tractors, any machinery or equipment used for garbage disposal activities carried out by any local authority, for the purpose of provision of such services to the public, as approved by the Secretary to the relevant Ministry.”.
- (4) by the addition immediately after paragraph (h) of that PART, the following new paragraphs:-
- “(i) the supply of goods or services by the Central Bank of Sri Lanka established by the Monetary Law Act (Chapter 422);

- (j) the supply of any services by any public corporation to the extent of provision of such services on behalf of the Government of Sri Lanka, free of charge out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government.
- (k) the supply of goods or services by any individual who is a citizen of Sri Lanka and who carries on any business of manufacturing of any article other than any liquor or tobacco product or supply of any services after returning from a foreign employment for a period of five years reckoned from the beginning of the year of assessment in which such business commences if such individual-
 - (i) returns from such foreign employment on or after January 1, 2013; and
 - (ii) invests his earnings from such foreign employment to commence such business.”.

Validation.

23. Any person who collects the Value Added Tax as provided for in this Act during any period commencing from January 1, 2013 and ending on the date on which the Certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have acted with due authority and such collection of tax shall be deemed to have been, and to be, validly made:

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any tax collected as provided for in this Act during such period.

Sinhala text to prevail in case of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**INLAND REVENUE (AMENDMENT)
ACT, No. 18 OF 2013**

[Certified on 24th April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 20.00

Postage : Rs. 20.00

Inland Revenue (Amendment) Act, No. 18 of 2013

[Certified on 24th April, 2013]

L.D.—O. 13/2013

AN ACT TO AMEND THE INLAND REVENUE ACT, NO. 10 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 Inland Revenue (Amendment) Act, No. 18 of 2013. Short title and the date of operation.

(2) The provisions of this Act, shall come into operation on April 1, 2013:

Provided however that—

- (a) the amendments made to section 16C of the Inland Revenue Act, No.10 of 2006 (hereinafter referred to as the “principal enactment”) by section 7(2) of this Act;
- (b) the amendments made to section 16D of the principal enactment by section 8 of this Act; and
- (c) the amendments made to section 17A of the principal enactment by section 10(4) of this Act,

shall be deemed for all purposes to have come into operation on April 1, 2012.

2. Section 7 of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended as follows :- Amendment of section 7 of the principal enactment.

(1) in paragraph (b) of that section –

- (a) by the substitution in sub-paragraph (ixii), for the words and figures “Certified Management Accountants of Sri Lanka Act,

2 *Inland Revenue (Amendment) Act, No. 18 of 2013*

No. 23 of 2009; and”, of the words and figures “Certified Management Accountants of Sri Lanka Act, No. 23 of 2009;”;

(b) by the substitution in sub-paragraph (lxiii), for the words and figures “the National Child Protection Authority Act, No. 50 of 1998.”, of the words and figures “the National Child Protection Authority Act, No. 50 of 1998;”;

and

(c) by the addition, immediately after sub-paragraph (lxiii), of the following new sub-paragraphs :-

“(lxiv) College of General Practitioners of Sri Lanka established by the College of General Practitioners of Sri Lanka Act, No. 26 of 1974;

(lxv) Sri Lanka Social Security Board established by the Sri Lanka Social Security Board Act, No. 17 of 1996;

(lxvi) any Public Corporation to the extent of provision of services on behalf of the Government of Sri Lanka, free of charge out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government;

(lxvii) Sri Lanka Savings Bank Limited incorporated under the Companies Act, No. 7 of 2007, which is merged with the National Development Trust Fund (NDTF);

(lxviii) Lanka Puthra Development Bank Limited incorporated under the Companies Act, No. 17 of 1982; and

(lxix) any Government assisted private school other than that incorporated under the Companies Act, No.7 of

2007 which is registered with the Ministry of Education and mandated to follow the Government curricula set by the Ministry of Education and the circulars issued by such Ministry.”.

- (2) by the substitution in paragraph (k) of that section, for the words “dividend to the Government.”, of the words “dividend to the Government;”; and
- (3) by the addition immediately after paragraph (k) of that section, of the following new paragraph:—

“(l) the profits and income for any year of assessment commencing on or after April 1, 2013, of Sri Lanka Deposit Insurance Scheme established by regulation made under the Monetary Law Act (Chapter 422).”.

3. Section 8 of the principal enactment as last amended by Act, No. 22 of 2011 is hereby further amended in subsection (1) as follows :-

Amendment of section 8 of the principal enactment.

- (1) by the insertion immediately after paragraph (dd) of that subsection, of the following new paragraph :-

“(ddd) the emoluments arising in Sri Lanka of any individual who is an expert and who is not a citizen and is brought to and employed in Sri Lanka by any undertaking for the purposes of that undertaking, being an undertaking with which an agreement has been entered into by the Board of Investment of Sri Lanka and invested more than US \$ 50 Million as direct foreign investment made on or after April 1, 2013, during the period of its tax holiday under section 17A or section 16D as the case may be, and if it is confirmed by the Board of Investment of Sri Lanka that the service rendered by him in carrying out

4 *Inland Revenue (Amendment) Act, No. 18 of 2013*

activities of such undertaking in Sri Lanka is essential and such service is not obtainable from Sri Lanka:

Provided that the number of experts in an undertaking to whom this provision is applicable shall not exceed five.

For the purpose of this paragraph “expert” means an individual who has expertise in such field as may be determined by the Commissioner - General on the recommendation made by the Board of Investment of Sri Lanka, as being a field in which sufficient expertise is not available among the citizens of Sri Lanka;” ;

- (2) by the substitution in paragraph (t) of that subsection for the words “exceeds five hundred thousand rupees, then-” of the words and figures “exceeds five hundred thousand rupees, for any year of assessment commencing prior to April 1, 2013, then-”; and
- (3) by the substitution in paragraph (w) of that subsection for the words “one hundred thousand rupees,”, of the words and figures “one hundred thousand rupees, for any year of assessment commencing prior to April 1, 2013,”.

Amendment of section 9 of the principal enactment.

4. Section 9 of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended as follows:-

- (1) by the insertion immediately after paragraph (a) of that section, of the following new paragraph :-

“(aa) the interest accruing to any person or partnership or other body of persons outside Sri Lanka from investment made out of foreign currency brought in to Sri Lanka on or after April 1, 2012, in any security or bond issued by any person in Sri Lanka;” ; and

- (2) by the addition immediately after paragraph (n) of that section, of the following new paragraph:-

“(o) the interest or discount accruing or arising to any person from any investment made on or after January 1, 2013-

(i) in any Corporate Debt Security, quoted in any Stock Exchange licensed by the Securities and Exchange Commission; and

(ii) in any Municipal Bond issued by any Municipal Council with the approval of the Secretary of the Ministry of Finance.”.

5. Section 13 of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended as follows :-

Amendment of section 13 of the principal enactment.

- (1) by the insertion immediately after paragraph (bb) of that section, of the following new paragraph:-

“(bbb) the profits and income earned in foreign currency by any person for any year of assessment commencing on or after April 1, 2012, in respect of any business of procuring goods from one country or manufacturing goods in one country and exporting to another country, other than Sri Lanka;” ;

- (2) by the insertion immediately after paragraph (dddd) of that section, of the following new paragraph :-

“(dddd) any profits and income earned in foreign currency from outside Sri Lanka, by any resident individual who is a citizen of Sri Lanka, if such profits and income (less

6 *Inland Revenue (Amendment) Act, No. 18 of 2013*

such amount, if any, expended outside Sri Lanka as is considered by the Commissioner-General to be reasonable expenses) are remitted to Sri Lanka through a bank;”;

- (3) by the insertion immediately after paragraph (xxxxxx) of that section, of the following new paragraphs:-

“(xxxxxx) any profits and income from any investment made on or after January 1, 2013 -

- (i) in any Corporate Debt Security, quoted in any Stock Exchange licensed by the Securities and Exchange Commission;
- (ii) in any Municipal Bond issued by any Municipal Council with the approval of the Secretary of the Ministry of Finance;

(xxxxxxx) the interest earned by the DFCC Bank established by the Development Finance Corporation of Ceylon Act, No. 35 of 1955 and National Development Bank PLC incorporated under the Companies Act, No. 7 of 2007, from moneys lent out of funds raised from outside Sri Lanka to Small and Medium enterprises, plantations, construction industry or other manufacturing industries.”;

- (4) by the insertion immediately after paragraph (yyyyyy) of that section, of the following new paragraph :-

“(yyyyyy) any royalty, franchising fee or any payment for designing received by any foreign collaborator from a company

registered with the Board of Investment, during the period of tax holiday under section 17A or section 16D as the case may be, where the investment made in Sri Lanka from foreign direct investment raised outside Sri Lanka exceeds US \$ 50 Million and if such services are considered by the Director General of the Board of Investment to be essential in carrying out activities in Sri Lanka and is not obtainable in Sri Lanka;”and

- (5) by the insertion immediately after paragraph (zzzzzz) of that section, of the following new paragraph :-

“(zzzzzz) where an individual who is a citizen of Sri Lanka, employed abroad returns to the country on or after January 1, 2013 and invests his earnings from employment abroad to commence any business of manufacture of any article, other than liquor or tobacco products, or provision of any service, the profits and income of such person from such business for a period of five years commencing from the beginning of the year of assessment in which the commercial operations of such business commenced.”.

6. Section 15 of the principal enactment is hereby amended by the substitution for all the words from “exempt from income tax,” to the end of that section, of the following words and figures:-

Amendment of section 15 of the principal enactment.

“exempt from income tax-

- (i) for any year of assessment commencing prior to April 1, 2013, if such individual is a citizen of both Sri Lanka and any other country;

8 *Inland Revenue (Amendment) Act, No. 18 of 2013*

(ii) for any year of assessment commencing on or after April 1, 2013, if such individual is a citizen of Sri Lanka and—

(a) citizen of any other country; or

(b) has obtained permanent resident status or similar status in any other country under which such individual may obtain citizenship in such country,

at the time of such arrival and during the whole of such stay.”.

Amendment of section 16c of the principal enactment.

7. Section 16c of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended as follows:-

(1) in Column 1 of the Schedule of subsection (1) of that section by the substitution for the words and figures “Any activity referred to in paragraph (a) of subsection (2), but not including services relating to agriculture (products shall be with a minimum of 35% value addition, if more than 50% of the production is to be sold in the domestic market)”, of the words and figures “Any activity referred to in paragraph (a) of subsection (2).

In case of manufacture of any article, such article shall be with a minimum of 35% value addition, if more than 50% of the production is to be sold in the domestic market.”; and

(2) in subsection (2) of that section –

(i) by the substitution in paragraph (b) of that subsection for the words and figure “Schedule to subsection (1); and” of the words and figure “Schedule to subsection (1);”;

(ii) by the substitution in paragraph (c) of that subsection, for the words and figures “after April 1, 2011.” of the words and figures “after April 1, 2011; and”;

- (iii) by the insertion immediately after paragraph (c) of that subsection, of the following new paragraph;-

“(d) which is not formed by the splitting up or reconstruction or acquisition of any business which was previously in existence.”.

8. Section 16D of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended by the substitution for the words “whichever occurs earlier.”, of the words “whichever occurs earlier where such undertaking is not formed by the splitting up or reconstruction or acquisition of any business which was previously in existence.

Amendment of section 16D of the principal enactment.

For the purposes of this section “the investment” means the cost of any land, plant, machinery, equipment and other fixed assets.”.

9. The following new section is hereby inserted immediately after section 16D of the principal enactment and shall have effect as section 16E of that enactment :-

Insertion of new section 16E in the principal enactment.

“Exemption of profits and income from cultivation of any renewable energy crops and transactions connected with manufacturing, distribution and marketing of organic fertilizer.

16E. The profits and income within the meaning of paragraph (a) of section 3 (other than any profits and income from the disposal of any capital asset) of any person or partnership-

- (i) from any undertaking of cultivating any renewable energy crop in Sri Lanka, for a period of ten years;
- (ii) from all transactions connected with manufacturing, distribution and marketing of organic fertilizers,

commencing on or after April 1, 2013, shall be exempt from income tax.”.

10 *Inland Revenue (Amendment) Act, No. 18 of 2013*

Amendment of section 17A of the principal enactment.

10. Section 17A of the principal enactment, as last amended by Act, No. 8 of 2012 is hereby further amended in subsection (2) of that section as follows :-

- (1) by the substitution in sub-paragraph (ii) of paragraph (a) of that subsection, for the words “apparels,”, of the words “apparels and textile,”;
- (2) by the substitution in sub-paragraph (xxvii) of paragraph (a) of that subsection, for the words “national economy; and” , of the words “national economy;”;
- (3) by the substitution in paragraph (b) of that subsection, for the words and figures “on or after April 1, 2011.”, of the words and figures “on or after April 1, 2011; and”; and
- (4) by the insertion immediately after paragraph (b) of that subsection, of the following new paragraph:-

“(c) which is not formed by the splitting up or reconstruction or acquisition of any business which was previously in existence.

For the purpose of this section “the investment” means the cost of any land, plant, machinery, equipment and other fixed assets.”.

Amendment of section 25 of the principal enactment.

11. Section 25 of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended in subsection (1) of that section as follows :-

- (1) by the substitution in paragraph (d) of the proviso to paragraph (a) of that subsection for the words “the rate shall be fifty *per centum* of the cost of acquisition;”, of the words “the rate shall be fifty *per centum* of the cost of acquisition”:

Provided that where such high tech plant, machinery or equipment acquired on or after April

1, 2013 and used in any trade or business meets more than thirty *per centum* of the total requirement of the power generation of that trade or business out of alternative energy sources, the rate shall be one hundred *per centum* on the cost of acquisition;

For the purpose of this proviso “alternative energy source” means any source other than the National Grid, that generates power.”;

(2) by the addition immediately after paragraph (d) of the proviso to paragraph (a) of that subsection, of the following new paragraphs:-

“(e) where any plant or machinery or equipment is acquired and used in any business on or after April 1, 2013 for technology upgrading purposes or introducing any new technology, the rate shall be fifty *per centum* of the cost of acquisition;

(f) where any plant, machinery or equipment is acquired and used on or after April 1, 2013 in any Stock Broker Company for the upgrading of information technology infrastructure to be in compliance with the requirements of the Colombo Stock Exchange licensed by the Securities and Exchange Commission, in relation to the Risk Management System, the rate shall be one hundred *per centum* of the cost of acquisition;

(g) where any plant, machinery or equipment acquired and used on or after April 1, 2013, in any trade or business and where at least sixty *per centum* of the turnover of such trade or business is from export, the rate shall be fifty *per centum* of the cost of acquisition;”;

12 *Inland Revenue (Amendment) Act, No. 18 of 2013*

- (3) by the substitution in paragraph (i) of that subsection, for all the words from “upgrading of any trade or business carried on” to the words “carried out through any Government institution;”, of the following words and figures:-

“upgrading of any trade or business carried on by such person:

Provided that-

- (A) where such expenditure is incurred on or after April 1, 2012 but prior to April 1, 2013 and such research is carried out through any Government institution;
- (B) where such expenditure is incurred on or after April 1, 2013 and such research is carried out through any institution in Sri Lanka,

the deduction shall be an amount equal to three hundred *per centum* of such expenditure incurred by such person”; and

- (4) by the addition immediately after paragraph (t) of that subsection, of the following new paragraph :-

“(u) any sum paid by a Public Corporation or Government Owned Business Undertaking as a special levy, to the Government.”.

Amendment of section 26 of the principal enactment.

12. Section 26 of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended in paragraph (v) of subsection (1) of that section, by the substitution for the words “carried on or exercised by him other than”, of the words and figures “carried on or exercised by him other than the cost of advertisement incurred on or after August 1, 2012, on sponsorship of international sport events approved by the Minister to whom the subject of Sports has been assigned; or”.

13. Section 34 of the principal enactment as last amended by Act, No.8 of 2012 is hereby further amended as follows:-

Amendment of section 34 of the principal enactment.

- (1) in subsection (2) of that section, by the insertion immediately after paragraph (t) of that subsection, of the following new paragraphs:-

“(u) where the profits from employment of any individual who is a citizen of Sri Lanka or resident in Sri Lanka other than profits referred to in paragraph (c) of subsection (1) of section 4, exceeds five hundred thousand rupees, for any year of assessment commencing on or after April 1, 2013, then-

(i) such part of such profits in excess of five hundred thousand rupees; or

(ii) one hundred thousand rupees,

whichever is lower;

(v) such part of official emoluments as does not exceed one hundred thousand rupees for any year of assessment commencing on or after April 1, 2013, arising in Sri Lanka to any individual who is not a citizen of Sri Lanka and not resident in Sri Lanka.”; and

- (2) in subsection (4) of that section, by the substitution in sub-paragraph (i) of paragraph (a) of that subsection for the words and figures “other than those referred to in paragraphs (a), (b), (c), (e), (g), (gg), (h), (i), (j), (k), (n), (o), (q),(r), (s) and (t) of subsection (2)”, of the words and figures “other than those referred to in paragraphs (a), (b), (c), (e), (g), (gg), (h), (i), (j), (k), (n), (o), (q),(r), (s), (t),(u) and (v) of subsection (2)”.

14 *Inland Revenue (Amendment) Act, No. 18 of 2013*

Amendment of section 40A of the principal enactment.

14. Section 40A of the principal enactment as last amended by Act, No.19 of 2009 is hereby further amended by the substitution for the words “twenty *per centum*” wherever such words occur in that section, of the words “sixteen *per centum*”.

Amendment of section 40B of the principal enactment.

15. Section 40B of the principal enactment as last amended by Act, No.19 of 2009 is hereby further amended by the substitution for the words “twenty *per centum*” wherever such words occur in that section, of the words “sixteen *per centum*”.

Insertion of new section 46A in the principal enactment.

16. The following new section is hereby inserted immediately after section 46 of the principal enactment and shall have effect as section 46A of that enactment:-

“Rates of income tax on profits from poultry farming.

46A. Where the taxable income of any person for any year of assessment includes any profits and income within the meaning of paragraph (a) of section 3 (other than any profits and income from the disposal of any capital asset) from poultry farming, such part of such taxable income as consists of such profits and income shall, notwithstanding anything to the contrary in other provisions, be chargeable with income tax at the appropriate rate specified in the Fifth Schedule to this Act.

For the purposes of this section “profits and income from poultry farming” means such profits and income from the sale of produce by such person without subjecting such produce to any process of production or manufacture.”.

Insertion of new section 48c in the principal enactment.

17. The following new section is hereby inserted immediately after section 48B of the principal enactment and shall have effect as section 48c of that enactment:-

“Rate of income tax applicable to BOI registered undertakings after the expiry of the period of tax exemption.

48c. Where any undertaking which has entered into an agreement with the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, which provides for tax concessions, and the taxation under such agreement after the expiry of the tax exemption

period provided thereunder is more burdensome than the taxation under the Inland Revenue Act, the profits and income of such undertaking after the expiry of such tax exemption period shall be chargeable with income tax in accordance with the provisions of the Inland Revenue Act, provided such undertaking shall not seek any further tax concession in respect of such agreement through any supplementary agreement.”.

18. Section 56 of the principal enactment is hereby amended as follows:-

Amendment of section 56 of the principal enactment.

- (1) in subsection (2) of that section, by the substitution for the words “fifteen *per centum*”, of the words “twelve *per centum*”; and
- (2) in subsection (3) of that section, by the substitution for the words “fifteen *per centum*” wherever such words occur in that subsection, of the words “twelve *per centum*”.

19. The following new sections are inserted immediately after section 56 of the principal enactment and shall have effect as sections 56A, 56B, 56C and 56D respectively, of that enactment:-

Insertion of new sections 56A, 56B, 56C, and 56D in the principal enactment.

“Rate of income tax on the profits and income from the sale of goods by an export oriented company.

56A. Such part of the profits and income of an export oriented company which has entered into an agreement with the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, for any year of assessment commencing on or after April 1, 2013, from the sale of goods manufactured in Sri Lanka, up to the quantity approved by the Board of Investment as import replacement, to-

- (a) any company which has entered into an agreement with the Board of Investment of Sri Lanka under section

17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, enjoying tax holiday under section 16c, 16D or 17A of this Act or under the Strategic Development Projects Act, No.14 of 2008 and which is permitted to import project related goods or raw materials on duty free basis under the provisions of such agreement, during the project implementation period; or

- (b) any person eligible to import specific goods on duty free basis under any Government Authority,

shall notwithstanding anything to the contrary in any other provisions of this Act, be deemed to be profits and income from exports and be chargeable with income tax at the appropriate rate specified in the Fifth Schedule to this Act.

Rate of income tax on the profits and income from the supply of goods or services to foreign ships.

56B. Such part of the profits and income of any person for any year of assessment commencing on or after April 1, 2013 from the supply of any goods manufactured in Sri Lanka or the provision of services, to foreign ships for payments in foreign currency, shall notwithstanding anything to the contrary in any other provisions of this Act, be deemed to be profits and income from exports and be chargeable with income tax at the appropriate rate specified in the Fifth Schedule to this Act.

Rate of income tax on the profits and income from the sale of products manufactured in Sri Lanka for payment in foreign currency.

56c. Such part of the profits and income of any person for any year of assessment commencing on or after April 1, 2013 from the sale of any product manufactured in Sri Lanka for payment in foreign currency through foreign exchange earning account authorized by the Central Bank of Sri Lanka, shall notwithstanding anything to the contrary in any other provisions of this Act, be deemed to

be profits and income from exports and be chargeable with income tax at the appropriate rate specified in the Fifth Schedule to this Act.

Rate of income tax on the profits and income from the sale of locally manufactured goods in local market by export oriented companies.

56D. For any year of assessment commencing on or after April 1, 2013 such part of the profits and income from the sale in the local market, of locally manufactured garments, bags made out of fabric, linen, curtains or any other goods, of any export oriented company which exports not less than sixty *per centum* of its products shall be chargeable with income tax at the rate of twelve *per centum*:

Provided however, where the local value addition of such garments, bags, linen, curtains or other goods, as the case may be, is greater than sixty five *per centum* with Sri Lankan brand name, such part of the profits and income of such export oriented company from the sale in the local market, of such garments, bags, linen, curtains, or other goods shall be chargeable with income tax at the rate of ten *per centum*.”.

20. Section 59B of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended as follows:-

Amendment of section 59B of the principal enactment.

(1) in subsection (2) of that section, by the substitution for paragraph (b) of that subsection, of the following new paragraph:-

“(b) the turnover of such undertaking (other than from the sale of any capital asset) for that year of assessment-

(i) being any year of assessment commencing on or after April 1, 2011 but prior to April 1, 2013, does not exceed three hundred million rupees;

18 *Inland Revenue (Amendment) Act, No. 18 of 2013*

(ii) being any year of assessment commencing on or after April 1, 2013, does not exceed five hundred million rupees.”;and

(2) by the substitution for the marginal note to that section, of the following marginal note:-

“Rate of income tax applicable to the profits and income of any person from any undertaking with annual turnover not exceeding certain amount. ”.

Insertion of new sections 59D and 59E in the principal enactment.

21. The following new sections are hereby inserted immediately after section 59C of the principal enactment and shall have effect as sections 59D and 59E respectively, of that enactment:-

“Rate of income tax applicable to companies listing its shares in the Colombo Stock Exchange and issuing its shares to the general public.

59D. (1) The tax rate applicable on the profits and income within the meaning of paragraph (a) of section 3 (other than any profits and income from the sale of any capital asset), of any company which lists its shares on or after April 1, 2013 but prior to April 1, 2014, in the Colombo Stock Exchange licensed by the Securities and Exchange Commission of Sri Lanka and issues by way of Initial Public Offering not less than twenty *per centum* of its shares to the general public, shall be reduced by fifty *per centum* for the year of assessment in which such shares are listed and for another two years of assessment immediately succeeding that year of assessment subject where such company after listing continues to maintain not less than twenty *per centum* of holding of its shares by the general public.

(2) Where the company referred to in subsection (1) fails to maintain in any subsequent year of assessment after listing its shares, not less than twenty *per centum* of

holding of shares by the general public in the opinion of an Assessor, the tax reduced under subsection (1) shall notwithstanding to the contrary in any other provisions of this Act, be re-assessable, payable and recoverable.

For the purposes of this section “shares held by the general public” in relation to a listed company means shares of such company held by any person other than those directly or indirectly held by :-

- (a) its parent, subsidiary or associate companies or any subsidiaries or associates of its parent company;
- (b) its directors who are holding office as directors of such company, their spouses and children under 18 years of age;
- (c) its Chief Executive Officer, his spouse and children under 18 years of age; and
- (d) any single shareholder who holds ten *per centum* or more of the shares of such company.

Rate of income tax on the profits and income from operating any alternative power generation project.

59E. Such part of the profits and income of any person or partnership from operating any project for producing any alternative energy including operating any mini hydro power project shall notwithstanding anything to the contrary in any other provisions of this Act, be taxable at the appropriate rate specified in the Fifth Schedule to this Act.

For the purposes of this section “mini hydro power project” means any hydro power project which generates less than ten Mega Watts electricity.”.

20 *Inland Revenue (Amendment) Act, No. 18 of 2013*

Amendment of section 60 of the principal enactment.

22. Section 60 of the principal enactment as last amended by Act, No.19 of 2009 is hereby further amended as follows:-

- (1) in sub-paragraph (ii) of paragraph (a) of that section, by the substitution for the words “black tea in bulk, crepe rubber,”, of the words “black tea not in packet or package form and each packet or package weighing not more than one kilogram, crepe rubber,”; and
- (2) by the substitution for the words and figures “any other produce referred to in section 16.”, of the words and figures “any other produce referred to in section 16, but include organic tea in bulk.”.

Amendment of section 78 of principal enactment.

23. Section 78 of the principal enactment as last amended by Act, No.22 of 2011 is hereby further amended in subsection (1) as follows:-

- (1) by the substitution in paragraph (a) of that subsection for the words “and other income; and” , of the words “and other income;”; and
- (2) by the substitution for paragraph (b) of that subsection, of the following paragraphs:-
 - “(b) for any year of assessment commencing on or after April 1, 2007, but prior to April 1, 2013, on the excess, if any, of the aggregate of the divisible profits referred to in section 76 and other income over six hundred thousand rupees”; and
 - (c) for any year of assessment commencing on or after April 1, 2013, on the excess, if any, of the aggregate of the divisible profits referred to in section 76 and other income over one million rupees.”.

Amendment of section 79 of the principal enactment.

24. Section 79 of the principal enactment as last amended by Act, No. 9 of 2008 is hereby further amended as follows:-

- (1) in subsection (3) of that section, by the substitution for the words “be deemed to be non-resident from

the commencement of the year of assessment in which such absence commences.”, of the words and figures “be deemed to be non-resident from the commencement of the year of assessment in which such absence commences being a year of assessment prior to April 1, 2013.”; and

- (2) in subsection (4) of that section, by the substitution for the words “the aggregate of thirty days shall”, of the words and figures “the aggregate of thirty days for any year of assessment prior to April 1, 2013, shall”.

25. Section 104 of the principal enactment as last amended by Act, No. 9 of 2008 is hereby further amended as follows :-

Amendment of section 104 of the principal enactment.

- (1) in subsection (1) of that section, by the substitution for the words “any transaction entered into between”, of the words “any international transaction entered into between”;
- (2) by the repeal of subsection (2) of that section, and the substitution therefor, of the following subsection:—

“(2) Where it appears to an Assessor that the profits and income or the loss referred to in subsection (1), has not been as ascertained having regard to the arm’s length price, he may refer the computation of the arm’s length price in relation to such international transaction to a Transfer Pricing Officer. The Transfer Pricing Officer may, in writing addressed to the person who carries on either the one or the other or both of the two associated undertakings referred to in subsection (1), require him to prove to the satisfaction of the Transfer pricing Officer, that such profits and income or such loss, as the case may be, has in fact been ascertained having regard to the arm’s length price. Where such person fails to so prove, the Transfer Pricing Officer may determine the arm’s length price and inform it to the Assessor. Thereupon the Assessor may estimate the amount of the profit and income or the

22 *Inland Revenue (Amendment) Act, No. 18 of 2013*

loss, as the case may be, referred to in subsection (1), and make an assessment accordingly.”;

- (3) by the insertion immediately after subsection (3) of that section, of the following new subsection:-

“(3A) An advance pricing agreement may be entered into between any person and the Commissioner-General in respect of arm’s length price for the purposes of this section on the basis of a prescribed manner.”;

- (4) in subsection (4) of that section-

(a) by the substitution in paragraph (b) of that subsection for the words “other than associated undertakings.”, of the words “other than associated undertakings;”; and

(b) by the addition immediately after paragraph (b) of that subsection, of the following:-

“international transaction” means a transaction between two or more associated undertakings, either one or both of whom are non-residents, in the nature of purchase, sale or lease of tangible or intangible property, or provision of services, or lending or borrowing money or any other transaction having a bearing on the profits, income, losses or assets of such undertakings, and includes any allocation or apportionment of, or any contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such undertakings under any mutual agreement or arrangement between two or more such associated undertakings. Any transaction entered into by an undertaking with a person, either one is non-resident, other than an associated undertaking shall, for the purposes of subsection (1) be deemed to be an

international transaction entered into between two associated undertakings, if there exists a prior agreement between such undertaking and other person and, by which the terms of such transaction are determined in substance between such undertaking and other person which results in the reduction of or would have the effect of reducing the amount of tax payable.

Without prejudice to the generality of the provision of this subsection, the allowance for any expense or interest arising from an international transaction shall also be determined having regard to the arm's length price;

“Transfer Pricing Officer” means any officer of Inland Revenue prescribed by the Commissioner - General as a Transfer Pricing Officer.”; and

- (5) in the marginal note to that section, by the substitution for the words “from transactions between”, of the words “from international transactions between”.

26. The following new section is hereby inserted immediately after section 104 of the principal enactment and shall have effect as section 104A of that enactment:-

Insertion of new section 104A in the principal enactment.

“Profits and income or loss from transactions between associated undertakings to be determined having regard to the arm's length price.

104A. (1) Any profits and income arising, derived or accruing from, or any loss incurred in any transaction, other than transactions referred to in subsection (1) of section 104, entered into between two associated undertakings shall be ascertained having regard to the arm's length price.

(2) Where it appears to an Assessor that the profits and income or the loss referred to in subsection (1), has not been ascertained having

regard to the arm's length price, he may, in writing addressed to the person who carries on either the one or the other or both of the two associated undertakings referred to in subsection (1), require him to prove to the satisfaction of the Assessor, that such profits and income or such loss, as the case may be, has in fact been ascertained having regard to the arm's length price. Where such person fails to so prove, the Assessor may estimate the amount of the profit and income or the loss, as the case may be, referred to in subsection (1), and make an assessment accordingly.

(3) The arm's length price referred to in subsection (1) shall be determined on the basis of any one or more of the methods, prescribed for that purpose.

(4) For the purposes of this section-

- (a) an undertaking shall be deemed to be an associated undertaking of another undertaking, if the first-mentioned undertaking participates directly or indirectly or through one or more intermediaries, in the control of the second-mentioned undertaking in such manner or to such extent as may be prescribed;
- (b) "arm's length price" means a price which is applied in uncontrolled conditions in a transaction between persons other than associated undertakings."

27. Section 113 of the principal enactment as last amended by Act, No.8 of 2012 is hereby further amended by the addition immediately after subsection (5) of that section, of the following new subsection:-

Amendment of section 113 of the principal enactment.

“(6) Where any bank or financial institution which is required to invest in the investment fund referred to in subsection (5), has not utilized in accordance with the guidelines issued by the Central Bank of Sri Lanka, any part of the funds lying to the credit of the fund as at July 1, 2013, such balance shall be deemed to be a debt due to the Government by such bank or financial institution as the case may be, and transferred to the Consolidated Fund.”.

28. Section 121 of the principal enactment is hereby amended by the addition immediately after subsection (2) of that section, of the following new subsection:-

Amendment of section 121 of the principal enactment.

“(3) Where during any year of assessment an employer has deducted income tax from the remuneration of any employee for any pay period any sum in excess of the amount deductible in respect of such remuneration for such pay period, such employer may reduce such excess from the amount of income tax deductible in respect of the remuneration of such employee for any pay period in such year of assessment or in the immediately succeeding year of assessment and notify the Commissioner-General accordingly within two weeks from the date of such adjustment.”.

29. Section 135 of the principal enactment as last amended by Act, No.22 of 2011 is hereby further amended in subsection (1), by the substitution for the words and figures “at the time of the issue of such corporate debt security.”, of the words and figures “at the time of the issue of such corporate debt security:

Amendment of section 135 of the principal enactment.

Provided that-

- (a) where such corporate debt security is issued with floating rate of interest payable for reviewing periods, such deduction shall be made at the time of beginning of each such reviewing period of interest rate;

26 *Inland Revenue (Amendment) Act, No. 18 of 2013*

- (b) where any corporate debt security issued prior to April 1, 2011 and to which interest is payable on or after April 1, 2011 and in respect of which no deduction of income tax on interest has been made, such deduction shall be made at the time such interest is paid or credited;
- (c) no deduction of income tax under this section shall be made from any interest or discount referred to in paragraph (o) of section 9.”.

Amendment of section 140 of the principal enactment.

30. Section 140 of the principal enactment is hereby amended as follows:-

- (1) by the substitution for all the words from “Every bank” to the words “such payment,” , of the words “Every bank or financial institution or company issuing corporate debt security, which is required to deduct income tax from the interest paid or credited or discount allowed, as the case may be, by it in any year of assessment to any person chargeable with income tax under this Act, shall deduct such income tax at the time when such interest is paid or when such security is issued or where such corporate debt security is issued with floating rate of interest, at the beginning of each reviewing period, as the case may be, to such person in accordance with any agreement entered into between such bank or financial institution or company and such person with respect to such payment,”; and
- (2) in the marginal note to that section, by the substitution for the words “Duties of bank and financial institution”, of the words “Duties of banks, financial institutions and companies”.

Amendment of section 141 of the principal enactment.

31. Section 141 of the principal enactment is hereby amended by the substitution for all the words and figures from “any bank or financial institution” to the words “a penalty of a sum”, of the words and figures “any bank or financial institution which pays interest or issues any debt

security, or a company which issues corporate debt security, not deducting tax in accordance with the provisions of section 133 or section 135, as the case may be, he shall after affording such bank, financial institution or any such company, which pays interest or issues debt security or corporate debt security, as the case may be, an opportunity to show cause and where he is satisfied that there has been a contravention of the provisions of section 133 or section 135, impose on such bank or financial institution or the company, which pays interest or issues such debt security or corporate debt security, as the case may be, a penalty of a sum”.

32. Section 142 of the principal enactment is hereby amended by the substitution for the words “bank or financial institution” wherever such words occur in subsections (1), (2) and (3) of that section, of the words “bank or financial institution or company”, respectively.

Amendment of section 142 of the principal enactment.

33. Section 163 of the principal enactment, as last amended by Act, No.22 of 2011 is hereby further amended as follows:-

Amendment of section 163 of the principal enactment.

- (1) in subsection (1) of that section:-
 - (a) by the substitution in the proviso to that subsection, for the word “September”, of the word “November”;
 - (b) by the substitution in the further proviso to that subsection for the words and figures “paragraph (b) of subsection (1) of section 65 or paragraph (c) of subsection (2) of section 62”, of the words and figures “sub-paragraph (i) of paragraph (b) of subsection (1) of section 61 or paragraph (c) of subsection (1) of section 61 or paragraph (b) of subsection (1) of section 62”;
- (2) in paragraph (b) of subsection (3), of that section by the substitution for the word “assemble income”, of the words “assessable income”;

28 *Inland Revenue (Amendment) Act, No. 18 of 2013*

- (3) by the substitution for paragraph (a) of subsection (5) of that section, of the following paragraph:-

“(a) who or which has made a return of his or its income on or before the thirtieth day of November of the year of assessment immediately succeeding that year of assessment,

(i) where such year of assessment is any year of assessment commencing prior to April 1, 2013, shall be made after the expiry of a period of two years from the thirtieth day of November of the immediately succeeding year of assessment; and

(ii) where such year of assessment is any year of assessment commencing on or after April 1, 2013, shall be made after the expiry of a period of eighteen months from the thirtieth day of November of the immediately succeeding year of assessment:”;

- (4) by the addition immediately after subsection (9) of that section, of the following new subsection:-

“(10) Notwithstanding anything to the contrary in any other provisions of this Act, where the annual total turnover of any person other than a company for any year of assessment commencing prior to April 1, 2011 from every trade or business did not exceed rupees three hundred million and such person has not complied with the provisions of any tax law administered by the Commissioner - General, invests earnings so made by such person prior to April 1, 2011, in any trade or business, on or before March 31, 2014, and furnishes the return of income for any year of assessment commencing prior to April 1, 2014 together with an undertaking

in writing that he shall comply with the requirements of this Act for any subsequent period, such return shall be accepted and no assessment or additional assessment shall be made on such person in respect of such year of assessment for which a return of income is so furnished and for five years of assessment immediately succeeding that year of assessment.”.

34. Section 172 of the principal enactment is hereby amended as follows:-

Amendment of section 172 of the principal enactment.

- (1) in subsection (2) of that section, by the substitution for the words “to the Board of Review.”, of the words and figures “to the Board of Review prior to April 1, 2011 or on or after April 1, 2011, to the Tax Appeals Commission.”; and
- (2) in subsection (3) of that section, by the substitution for the words “apply to the hearing and disposal of any appeal under the preceding provisions of this section. The Board of Review may”, of the words and figures “apply prior to April 1, 2011, to the hearing and disposal of any appeal under the preceding provisions of this section. The Board of Review prior to April 1, 2011 or after April 1, 2011, the Tax Appeals Commission, as the case may be, may”.

35. Section 204A of the principal enactment as last amended by Act No.22 of 2011 is hereby further amended as follows:-

Amendment of section 204A of the principal enactment.

- (1) by the substitution for the words “provision of this Act or regulation, rule or order made thereunder”, of the words “provisions of this Act or any other Act administered by the Commissioner- General, or regulation, rule or order made thereunder”; and
- (2) in the marginal note to that section, by the substitution for the words “the Act”, of the words “this Act or any other Act administered by the Commissioner-General”.

30 *Inland Revenue (Amendment) Act, No. 18 of 2013*

Amendment of section 208A of the principal enactment.

36. Section 208A of the principal enactment is hereby amended by the addition at the end of that section, of the following words:-

“The committee shall determine any request made to it for interpretation within six months from the date of receipt of such request.”.

Amendment of section 217 of the principal enactment.

37. Section 217 of the principal enactment as last amended by Act No. 8 of 2012 is hereby further amended in the definition of the expression “dividend” by the substitution in sub-paragraph (iv) of paragraph (a) for the words “dividend in specie; and”, of the following words:-

“dividend in species; or

(v) where a company buys back shares from its shareholders, the excess, if any, paid to any shareholder over the market price of such share quoted in the Colombo Stock Exchange or the market value of such share as the case may be, as at the date on which the shareholders of such company at a meeting approved such share buyback; and”.

Amendment of the First Schedule to the principal enactment.

38. The First Schedule to the principal enactment, as last amended by Act, No. 8 of 2012, is hereby further amended by the substitution for PART V of that Schedule, of the following Part:-

“PART V

The rate of income tax applicable to any sum referred to in the proviso to subsection (2) of section 35-

- | | |
|---|---|
| (a) for any year of assessment commencing prior to April 1, 2013 | as per PART I, PART 1A or PART IB, but subject to a maximum of <i>20 per centum</i> |
| (b) for any year of assessment commencing on or after April 1, 2013 | as per PART IB, but subject to a maximum of <i>16 per centum.</i> ”. |

39. The Second Schedule to the principal enactment, as last amended by Act, No. 8 of 2012, is hereby further amended by the addition, immediately after item 2 in PART A of that Schedule, of the following new item:-

Amendment of the Second Schedule to the principal enactment.

“3. Any unit trust management company on the taxable income-

(a) for any year of assessment commencing prior to April 1, 2013 as per PART B

(b) for any year of assessment commencing on or after April 1, 2013 *10 per centum*”;

40. The Fifth Schedule to the principal enactment, as last amended by Act, No. 8 of 2012, is hereby further amended as follows :-

Amendment of the Fifth Schedule to the principal enactment.

(1) by the substitution for item 22 of that Schedule, of the following item :-

“22. The rate of income tax on profits and income referred to in section 58-

(a) for any year of assessment commencing prior to April 1, 2011 *15 per centum*

(b) for any year of assessment commencing on or after April 1, 2011 *12 per centum*”;

(2) by the substitution for item 23 of that Schedule, of the following item :-

“23. The rate of income tax on profits and income from transshipment agency fees referred to in section 59-

(a) for any year of assessment commencing prior to April 1, 2011 *15 per centum*

32 *Inland Revenue (Amendment) Act, No. 18 of 2013*

(b) for any year of assessment
commencing on or after
April 1, 2011 *12 per centum*".

(3) by the addition immediately after item 40 of that
Schedule, of the following new items:-

- "41. The rate of income tax applicable to such part of the profits and income of any person engaged in an undertaking for poultry farming referred to in section 46A – As per the First Schedule, but subject to a maximum of 10 *per centum* for an individual, and 10 *per centum* for a company.
42. The rate of income tax applicable to such part of the profits and income of any person from any undertaking referred to in section 56A- As per the First Schedule, but subject to a maximum of 12 *per centum* for an individual, and 12 *per centum* for a company.
43. The rate of income tax applicable to such part of the profits and income of any person from any undertaking referred to in section 56B- As per the First Schedule, but subject to a maximum of 12 *per centum* for an individual, and 12 *per centum* for a company.
44. The rate of income tax applicable to such part of the profits and income of any person from any undertaking referred to in section 56c – As per the First Schedule, but subject to a maximum of 12 *per centum* for an individual, and 12 *per centum* for a company.
45. The rate of income tax applicable to such part of the profits and income of any person or partnership from any undertaking referred to in section 59E- As per the First Schedule, but subject to a maximum of 12 *per centum* for an individual, and 12 *per centum* for a company.".

41. The amount of tax charged or collected from any person by or on behalf of the Commissioner - General, by virtue of the application of any provision of this Act, during the period commencing on April 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have been validly and lawfully charged or collected under this Act by the Commissioner - General or by such person who charged or collected such tax on behalf of the Commissioner - General:

Validation.

Provided that the aforesaid provisions shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any tax charged or collected during such period.

42. 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 an inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**BETTING AND GAMING LEVY
(AMENDMENT) ACT, No. 19 OF 2013**

[Certified on 24th April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 5.50

Postage : Rs. 10.00

Betting and Gaming Levy (Amendment)
Act, No. 19 of 2013

[Certified on 24th April, 2013]

L.D.—O. 3/2013.

AN ACT TO AMEND THE BETTING AND GAMING LEVY
Act, No. 40 of 1988

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

1. This Act may be cited as the Betting and Gaming Levy (Amendment) Act, No. 19 of 2013 and shall be deemed for all purposes to have come into operation on January 1, 2013.

Short title and
the date of
operation.

2. Section 2 of the Betting and Gaming Levy Act, No. 40 of 1988 (hereinafter referred to as the “principal enactment”), as last amended by Act, No.9 of 2005 is hereby amended by the insertion immediately after subsection (1) of that section of the following new subsections:-

Amendment of
Section 2 of the
Betting and
Gaming Levy
Act, No. 40 of
1988.

“(1A) Every person who is liable to pay the levy under subsection (1) shall, in addition to the payment of such levy, be charged a levy at the rate of five *per centum*, on the gross collection of the businesses referred to in paragraphs (a) or (b) of subsection (1) carried on by him in respect of each month:

Provided however, the person who is liable to pay the levy under this subsection, shall not be liable to pay the Value Added Tax under the Value Added Tax Act, No.14 of 2002 or the Nation Building Tax under the Nation Building Tax Act, No.9 of 2009, on such collection:

Provided further, that any person whose gross collection in respect of the businesses referred to in paragraphs (a) or (b) of subsection (1) does not exceed one million rupees per month, such person shall not be liable to pay the levy required to be paid under this subsection.

2 *Betting and Gaming Levy (Amendment)*
Act, No. 19 of 2013

(1B) Every person who is liable to pay the levy under subsection (1A), shall-

- (a) on or before the twentieth day of the month following the end of the relevant quarter, furnish to the Commissioner General either in writing or by electronic means a return in such form and containing such particulars as may be specified by the Commissioner General, of the gross collection of such person; and
- (b) pay such levy in respect of each month, on or before the end of the first week of the month following the end of that month.

(1C) Where any person who is liable to pay the levy under subsection (1A), fails to pay the levy thereof, the provisions of subsections (2), (3), (4), (5) and (6) of section 4 of this Act shall, *mutatis mutandis* apply in respect of such failure to pay the levy payable under subsection (1A).

(1D) For the purposes of this section—

- (a) “gross collection” means the total amount recovered from the business of bookmaker or business of gaming in respect of that month ;
- (b) “relevant quarter” means the period of three months commencing on the first day of January, first day of April, first day of July or first day of October of any year.”.

Insertion of new section 2A in the principal enactment.

3. The following new section is hereby inserted immediately after section 2 of the principal enactment and shall have effect as section 2A of that enactment:-

“Registration of betting or gaming business. 2A. (1) Every person who, on or after January 1, 2013 carries on the business of a bookmaker or gaming, as is referred to in subsection (1) of section 2, shall register with the Department of

Inland Revenue, within five months from the date of commencement of this Act or within one month from the date of commencement of the business as the case may be.

(2) The Commissioner General shall issue a certificate of registration containing the name, address, registration number and any other particulars as may be determined by him to every person registered under subsection(1).

(3) Every person who acts in contravention of the provisions of subsection (1), shall commit an offence and shall, on conviction after summary trial by a Magistrate, be liable to a fine not exceeding ten million rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.”.

4. Section 7 of the principal enactment is hereby amended as follows :—

Amendment of section 7 of the principal enactment.

(1) by the repeal of the definition of the expression “Assessor”, “Commissioner-General”, “Deputy Commissioner”, and “persons” and the substitution therefor of the following definition :—

“Assessor”, “Commissioner-General”, and “Deputy Commissioner”, shall have the respective meanings assigned to them by section 59 of the Turnover Tax Act ;

(2) by the addition immediately after the definition of expression “gaming” of the following :—

“person” includes any company, body of persons, corporate or unincorporate or any partnership;”.

4 *Betting and Gaming Levy (Amendment)*
Act, No. 19 of 2013

Validation.

5. The amount of the levy charged and collected under subsection (1A) of section 2 of the principal enactment by or on behalf of the Commissioner-General by any person authorized under the principal enactment from any person during the period commencing from January 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have been validly charged and collected by the Commissioner-General or by any such person under the principal enactment :

Provided that the aforesaid provisions shall not affect any decision or order made by any Court or any proceedings pending in any Court in respect of any levy charged and collected during such period.

Replacement of the Schedule to the principal enactment.

6. The Schedule to the principal enactment is hereby repealed and the following Schedule substituted therefor:-

“SCHEDULE (Section 2)

PART I

The amount of the levy payable by a person carrying on the business of bookmaker for every year specified in Column I hereto, shall be equivalent to the amount specified in the corresponding entry in Column II hereto –

<i>Column I</i> <i>Year</i>	<i>Column II</i> <i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988, but prior to April 1, 2001.	One hundred thousand rupees.
2. For every year commencing on or after April 1, 2001, but prior to April 1, 2002.	One million rupees.
3. For every year commencing on or after April 1, 2002, but prior to April 1, 2005 –	
(i) Where live telecast facilities are used in carrying on business.	Thirty thousand rupees.

Betting and Gaming Levy (Amendment) 5
Act, No. 19 of 2013

- (ii) Where live telecast facilities are not used in carrying on the business. Ten thousand rupees.
4. For every year commencing on or after April 1, 2005 but prior to April 1, 2006 for betting business carried out –
- (i) through Agents. One million rupees.
 - (ii) by the use of live telecast facilities in carrying on the business. Two hundred and fifty thousand rupees.
 - (iii) Where live telecast facilities are not used in carrying on the business. Twenty five thousand rupees.
5. For every year commencing on or after April 1, 2006 but prior to April 1, 2013 for betting business carried out –
- (i) through Agents. One million rupees.
 - (ii) by the use of live telecast facilities in carrying on the business. Three hundred thousand rupees.
 - (iii) Where live telecast facilities are not used in carrying on the business. Fifty thousand rupees.
6. For every year commencing on or after April 1, 2013 for betting business carried out –
- (i) through Agents. Two million rupees.
 - (ii) by the use of live telecast facilities in carrying on the business. Three hundred thousand rupees.
 - (iii) Where live telecast facilities are not used in carrying on the business. Twenty five thousand rupees.

6 *Betting and Gaming Levy (Amendment)*
Act, No. 19 of 2013

PART II

The amount of the levy payable by a person carrying on the business of gaming for every year specified in Column I hereto, shall be equivalent to the amount specified in the corresponding entry in Column II hereto –

<i>Column I</i> <i>Year</i>	<i>Column II</i> <i>Amount of Levy</i>
1. For every year commencing on or after April 1, 1988 but prior to April 1, 2001.	One million rupees.
2. For every year commencing on or after April 1, 2001, but prior to April 1, 2002.	Twenty five million rupees.
3. For every year commencing on or after April 1, 2002, but prior to April 1, 2005-	
(i) For carrying on the business of gaming (other than for playing rудjino).	Twelve million rupees.
(ii) For carrying on the business of only playing rудjino.	Five hundred thousand rupees.
4. For carrying on the business of gaming including playing rудjino for every year commencing on or after April 1, 2005, but prior to April 1, 2013	Fifty million rupees.
5. For carrying on the business of gaming including playing rудjino for every year commencing on or after April 1, 2013.	One hundred million rupees.”

Sinhala text to prevail in case of any inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**TAX APPEALS COMMISSION
(AMENDMENT) ACT, No. 20 OF 2013**

[Certified on 24th April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 10.00

Postage : Rs. 15.00

*Tax Appeals Commission (Amendment)
Act, No. 20 of 2013*

[Certified on 24th April, 2013]

L.D.—O. (9/2013).

AN ACT TO AMEND THE TAX APPEALS COMMISSION
ACT, NO. 23 OF 2011

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

Short title.

1. This Act may be cited as the Tax Appeals Commission
(Amendment) Act, No. 20 of 2013.

Amendment of
section 2 of the
Tax Appeals
Commission
Act, No.23 of
2011.

2. Section 2 of the Tax Appeals Commission Act,
No. 23 of 2011 (hereinafter referred to as the “principal
enactment”) as last amended by the Tax Appeals Commission
(Amendment) Act, No.4 of 2012 is hereby further amended
as follows:-

- (1) in subsection (2) thereof, by the substitution for the
words “not more than three members one of whom
shall be” and the words “two other members” of the
words “not more than nine members three of whom
shall be” and “six other members” respectively.
- (2) by the addition, immediately after subsection (2)
thereof of the following new subsection:-

“(2A) The Chairman of the Commission shall
constitute three panels comprising three members
each, from among the members appointed under
subsection (2) one of whom shall be a Judge as
specified in subsection (2) to hear and determine
any matter before the Commission.”.

3. Section 5 of the principal enactment is hereby
amended by the substitution for the words “shall be five
members.” of the words “shall be seven members.”.

Amendment of
section 5 of the
principal
enactment.

2 *Tax Appeals Commission (Amendment)*
Act, No. 20 of 2013

Amendment of
section 7 of the
principal
enactment.

4. Section 7 of the principal enactment as last amended by the Tax Appeals Commission (Amendment) Act, No.4 of 2012 is hereby further amended as follows:-

- (1) by the repeal of subsection (1) thereof and the substitution therefor of the following:-

“(1) A person who is aggrieved by the determination –

- (a) of the Commissioner-General of Inland Revenue appointed in terms of the Inland Revenue Act, (hereinafter referred to as the “Commissioner-General”) given in respect of any matter relating to imposition of any tax, levy, charge, duty or penalty under the provisions of any of the enactments specified in Column I of Schedule I, or Schedule II to this Act; or
- (b) of the Director-General of Customs (hereinafter referred to as the “Director-General”) given in respect of any matter specified in subsection (1A) of section 10 of the Customs Ordinance (Chapter 235),

may appeal to the Commission in accordance with the provisions hereinafter set out:

Provided that, every person who wishes to appeal to the Commission under paragraph (a) shall, at the time of making of such appeal, be required to pay into a special account which shall be opened and operated by the Commission for such purpose, an amount-

- (a) as is equivalent to ten *per centum* which is non-refundable; or

- (b) as is equivalent to twenty five *per centum* which is refundable subject to subsection (1A) of this section or a bank guarantee for the equivalent amount which shall remain valid until the appeal is determined by the Commission,

of the sum as assessed by the Commissioner-General as being payable by such person as tax, levy, charge, duty or penalty under any of the said enactments and which assessment is the subject of the appeal.”;

- (2) by the insertion immediately after subsection (1) thereof, of the following new subsection:-

“(1A) (a) The amount referred to in paragraph (a) or (b) of the proviso to subsection (1), as the case may be, shall be transferred to the Commissioner-General upon the determination of the respective appeal to which such amount is applicable and which shall be set off against the sum as assessed by the Commissioner-General as being payable by such person as tax, levy, charge, duty or penalty under any of the said enactments and which assessment is the subject of the appeal.

(b) Any excess of the amount referred to in paragraph (b) of the proviso to subsection (1), may be set off against the taxes due and which are administered by the Commissioner-General. Where any balance of such amount shall be refunded to the appellant on request made in that behalf in writing to the Commissioner-General.”;

- (3) in subsection (2) of that section, by the substitution for the words and figures “specified in Column I of Schedule I and Schedule II to this Act” of the words and figures “specified in paragraphs (a) and (b) of subsection (1) of section 7”;

4 *Tax Appeals Commission (Amendment)
Act, No. 20 of 2013*

- (4) in subsection (3) of that section, by the substitution for the words “notification to the Commissioner-General” of the words “notification to the Commissioner-General or the Director-General, as the case may be.”.

Repeal and replacement of section 8 of the principal enactment.

5. Section 8 of the principal enactment as last amended by the Tax Appeals Commission (Amendment) Act, No. 4 of 2012 is hereby repealed and the following is substituted therefor :-

“Procedure for preferring an appeal.

8. (1) Any person aggrieved by the determination of—

- (a) the Commissioner-General, in respect of any matter relating to the imposition of any tax, levy, charge, duty or penalty; or
- (b) the Director-General under subsection (1B) of section 10 of the Customs Ordinance (Chapter 235),

may if he is dissatisfied with the reasons stated by the Commissioner-General or the Director-General, as the case may be, prefer the appeal therefrom to the Commission within thirty days from the date of receipt of such reasons; or

(2) Where the Director-General fails to give such determination within the time period specified in subsection (1B) of section 10 of the said Ordinance, such person also may appeal to the Commission at the expiration of the time period specified in subsection (1B) of section 10 of the said Ordinance.

(3) The manner and the form of submitting such appeal, the procedure to be followed by the Commission in the hearing and

determining of such appeal and the fees if any in respect thereof shall be determined by the Commission by rules made, from time to time, in that behalf.”.

6. Section 9 of the principal enactment as last amended by the Tax Appeals Commission (Amendment) Act, No.4 of 2012 is hereby further amended as follows:-

Amendment of section 9 of the principal enactment.

- (1) in subsection (1) thereof, by the substitution for the words “to the Commissioner-General.” of the words “to the Commissioner-General or the Director-General, as the case may be.”;
- (2) in subsection (2) thereof, by the substitution for the words “The Commissioner-General shall” and the words and figures “specified in Column I of Schedule I and Schedule II to this Act”, of the words “The Commissioner-General or the Director-General, as the case may be, shall” and the words and figures “specified in Column I of Schedule I or Schedule II to this Act or any applicable provisions of the Customs Ordinance (Chapter 235), as the case may be,”;
- (3) by the repeal of subsection (4) thereof and the substitution therefor of the following:—
 - “(4) (a) in respect of an appeal under paragraph (a) of subsection (1) of section 7, the Assessor who made the assessment appealed against or a person authorized by the Commissioner-General in that behalf; or
 - (b) in respect of an appeal under paragraph (b) of subsection (1) of section 7, any officer authorized by the Director-General in that behalf,

Shall attend the hearing of the Commission at which such appeal is heard, in support of the determination

6 *Tax Appeals Commission (Amendment)*
Act, No. 20 of 2013

of the Commissioner-General or the Director-General, as the case may be.”.

- (4) in subsection (5) thereof, by the substitution for the words and figures “specified in Column I of Schedule I and Schedule II to this Act,” of the words “specified in Column I of Schedule I or Schedule II to this Act,”;
- (5) in subsection (8) thereof, by the substitution for the words “Commissioner-General” wherever those words appear of the words “Commissioner-General or the Director-General, as the case may be,”
- (6) in subsection (10) thereof, by the substitution for the words “as stated in the decision of the Commission. The decision of the Commission shall be notified to the appellant and the Commissioner-General in writing.” of the words “as stated in the decision of the Commission.”
- (7) by the addition immediately after subsection (10) thereof the following:—

“(11) The decision of the Commission shall be final and be notified to the appellant, and the Commissioner-General or the Director-General as the case may be.”.

Amendment of section 10 of the principal enactment.

7. Section 10 of the principal enactment as last amended by the Tax Appeals Commission (Amendment) Act, No.4 of 2012 is hereby amended by the substitution for all the words commencing from “two hundred and seventy days” to the end of that section, of the following:-

“two hundred and seventy days from the date of the commencement of its sittings for the hearing of each such appeal:

Provided that, all appeals pending before the respective Board or Boards of Review in terms of the provisions of the respective enactments specified in

Column I of Schedule I, or Schedule II to this Act, notwithstanding the fact that such provisions are applicable to different taxable periods as specified therein shall with effect from the date of coming into operation of the provision of this Act be deemed to stand transferred to the Commission, and the Commission shall notwithstanding anything contained in any other written law make its determination in respect thereof, within twenty four months from the date on which the Commission shall commence its sittings for the hearing of each such appeal.”.

8. The following new section is hereby inserted immediately after section 11 of the principal enactment and shall have effect as section 11A of that enactment:-

Insertion of new section 11A in the principal enactment.

“Appeals on a question of law to the Court of Appeal.

11A. (1) Either the person who preferred an appeal to the Commission under paragraph (a) of subsection (1) of section 7 of this Act (hereinafter in this Act referred to as the “appellant”) or the Commissioner-General may make an application requiring the Commission to state a case on a question of law for the opinion of the Court of Appeal. Such application shall not be entertained unless it is made in writing and delivered to the secretary to the Commission, together with a fee of one thousand and five hundred rupees, within one month from the date on which the decision of the Commission was notified in writing to the Commissioner-General or the appellant, as the case may be.

(2) The case stated by the Commission shall set out the facts, the decision of the Commission, and the amount of the tax in dispute where such amount exceeds five thousand rupees, and the party requiring the Commission to state such case shall transmit such case, when stated and signed to the Court of Appeal, within fourteen days after receiving the same.

(3) For the purpose of the application of the provisions of the Stamp Duty Act, No. 43 of 1982 –

- (a) all proceedings before the Court of Appeal on any case stated under this section or incidental to the hearing, determination or disposal of any such case, shall be deemed to be civil proceedings before the Court of Appeal of the value of five thousand rupees or of such greater amount as is set out by the Commission in the stated case as the amount of the tax in dispute;
- (b) every such case stated shall, together with all books, documents and papers annexed thereto by the Commission, be deemed to be a single exhibit in civil proceedings before the Court of Appeal; and
- (c) the Commissioner-General, if he is the appellant, shall be deemed to be a Government officer suing, or if he is the respondent to the appeal, a Government officer being sued, in a suit *virtue officii*.

(4) At or before the time when he transmits the stated case to the Court of Appeal, the party requiring it shall send to the other party, a notice in writing informing him that a case has been stated on his application and shall supply him with a copy of the stated case.

(5) Any two or more Judges of the Court of Appeal may cause a stated case to be sent back to the Commission for amendment, and the Commission shall amend the case accordingly.

(6) Any two or more Judges of the Court of Appeal may hear and determine any question of law arising on the stated case and may in accordance with the decision of Court upon such question, confirm, reduce, increase or annul the assessment determined by the Commission, or may remit the case to the Commission with the opinion of the Court, thereon. Where a case is so remitted by the Court, the Commission shall revise the assessment in accordance with the opinion of the Court.

(7) The Court of Appeal may, pending the determination of the case stated to such Court, make an interim determination as regards the amount of tax recoverable by the Commissioner-General in respect of the amount of tax in dispute, on the basis of a report furnished by the Commissioner-General.

(8) In any proceedings before the Court of Appeal under this section, the Court may make such order in regard to costs in the Court of Appeal and in regard to the sum paid under subsection (1), as the Court may deem fit.

(9) For the purposes of enabling the Commissioner- General or any other party to appeal to the Supreme Court against any order of the Court of Appeal under subsection (6), and for the purpose of the application of the provisions of any written law relating to appeals to the Supreme Court from the decisions of the Court of Appeal –

(a) an order made by the Court of Appeal under subsection (6) shall, together

10 *Tax Appeals Commission (Amendment)*
Act, No. 20 of 2013

with any order of that Court under subsection (8), be deemed to be a final judgment of the Court of Appeal in a civil action between the Commissioner-General and such other party;

- (b) the value of the matter in dispute in such civil action shall be deemed to be five thousand rupees:

Provided that, where the Commission in the stated case, set out an amount higher than five thousand rupees as the amount of the tax in dispute, the value of the matter in dispute in such civil action shall be deemed to be that higher amount; and

- (c) in respect of any such appeal, the Commissioner-General shall not be required to make any deposit or pay any fee or furnish any security prescribed by such written law.”.

Replacement of section 13 of the principal enactment.

9. Section 13 of the principal enactment is hereby amended by the repeal of that section and the substitution therefor of the following:-

“Repeals.

13. The provisions of the enactments specified in Column I of Schedule I are hereby amended or repealed in the sections or parts thereof as are specified in Column II of that Schedule to the extent and in the manner as shall be specified therein.”.

Repeal of section 13A of the principal enactment.

10. Section 13A of the principal enactment is hereby repealed.

Tax Appeals Commission (Amendment) 11
Act, No. 20 of 2013

11. The following new section is hereby inserted immediately after section 13 of the principal enactment and shall have effect as section 13A of that enactment:—

Insertion of new section 13A in the principal enactment.

“Interpretation. 13A. For the purposes of this Act, unless the context otherwise requires—

“Assessor” shall have the same meaning as assigned to it in the Inland Revenue Act;

“Inland Revenue Act” means the Inland Revenue Act, No. 10 of 2006 and includes where necessary and appropriate, the Inland Revenue Act, No. 28 of 1979 and Inland Revenue Act, No. 38 of 2000.”.

12. The Schedule I of the principal enactment is hereby repealed and the following new Schedule is substituted therefor:-

Replacement of Schedule I of the principal enactment.

“Schedule I

<i>Column I</i>	<i>Column II</i>
<i>Names of Enactments</i>	<i>Applicable Amendment</i>
1. Inland Revenue Act, No. 10 of 2006	<p>(a) by the repeal of sections 166, 167, 168, 169 and 170; and</p> <p>(b) by the substitution in subsection (2) and (3) of section 172 thereof for the words “Board of Review” of the words and figures “Tax Appeal Commission established by the Tax Appeals Commission Act, No.23 of 2011”.</p>

12 *Tax Appeals Commission (Amendment)*
 Act, No. 20 of 2013

- | | |
|---|---|
| Inland Revenue Act,
No.38 of 2000 | (a) by the repeal of sections 137, 138,
139, 140 and 141 ; and

(b) by the substitution in subsection
(2) and (3) of section 143 thereof
for the words “Board of Review”
of the words “Tax Appeals
Commission established by the Tax
Appeals Commission Act, No.23
of 2011”. |
| Inland Revenue Act,
No.28 of 1979 | (a) by the repeal of sections 118, 119,
120, 121 and 122 ; and

(b) by the substitution in subsection
(2) and (3) of section 124 thereof
for the words “Board of Review”
of the words “Tax Appeal
Commission established by the Tax
Appeals Commission Act, No.23
of 2011”. |
| 2. Value Added Tax
Act, No.14 of 2002 | by the repeal of sections 35 and 36 |
| 3. Nation Building Tax
Act, No.9 of 2009 | Section 8 is hereby amended by
the substitution for the words and
figures “Chapter XXII relating to
appeals other than sections 166,
167, 168 and 169 of the words and
figures “Chapter XXIII relating to
appeals other than sections 166,
167, 168, 169 and 170.” |
| 4. Economic Service
Charge Act, No.13
of 2006 | Section 11 is hereby amended by
the substitution for the words
“relating respectively to appeals”
of the words and figures “relating
respectively to appeals other than
the provisions in sections 166, 167,
168, 169 and 170” |
| 5. Stamp Duty (Special
Provisions) Act, No.
12 of 2006. | Section 11 of the Stamp Duty
(Special Provisions) Act is hereby
amended by the substitution for the
words “Chapters XVIII to XXIV
of the Inland Revenue Act relating
to Assessment, Appeals,
Determination of Appeals” of the
words “Chapters XVIII to XXIV
of the Inland Revenue Act relating
to Assessments, Appeals,
Determination of Appeals, other
than sections 166, 167, 168, 169
and 170 relating to appeals to
Board of Review” |

13. Schedule II of the principal enactment is hereby amended by the insertion immediately after item 2, of the following:-

Amendment of Schedule II of the principal enactment.

“3. Finance Act, No.11 of 2004.

4. Debits Tax Act, No.16 of 2002.”.

14. (1) The amendments made to the principal enactment [other than the amendments made to section 2, the proviso to subsection (1) of section 7 and the amendments made in relation to the appeals under the Customs Ordinance (Chapter 235)] by the provisions of this Act shall be deemed for all purposes to have come into force on April 1, 2011.

Retrospective effect.

(2) The amendment made to section 2 of the principal enactment by the Tax Appeals Commission Act, No.4 of 2012 shall be deemed for all purposes to have come into force on March 31, 2011 and any act or decision made by the Commission during the period commencing on March 31, 2011 up to the date of coming into operation of this Act shall be deemed to have for all purposes to have been validly made.

15. For the avoidance of doubts, it is hereby declared, that the Commission shall have the power in accordance with the provisions of the principal enactment as amended by this Act, to hear and determine any appeal that was deemed transferred to the Commission under section 10 of the principal enactment, notwithstanding the expiry of the twelve months granted for its determination by that section, prior to its amendment by this Act.

Avoidance of doubts.

16. 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**REGISTRATION OF DOCUMENTS
(AMENDMENT) ACT, No. 21 OF 2013**

[Certified on 24th April, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of April 26, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 5.00

Postage : Rs. 5.00

Registration of Documents (Amendment)
Act, No. 21 of 2013

[Certified on 24th April, 2013]

L.D.—O. 18/2013

AN ACT TO AMEND THE REGISTRATION OF DOCUMENTS ORDINANCE
(CHAPTER 117)

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

- | | |
|--|--|
| <p>1. This Act may be cited as the Registration of Documents (Amendment) Act, No. 21 of 2013 and shall be deemed to have come into operation on January 1, 2013.</p> | <p>Short title and date of operation.</p> |
| <p>2. Section 13 of the Registration of Documents Ordinance (Chapter 117) (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (6) of that section by the substitution for the words “a fee of ten rupees shall be” of the words “a fee of ten rupees or such other amount as may be prescribed by the Minister, shall be”.</p> | <p>Amendment of section 13 of the Registration of Documents Ordinance (Chapter 117).</p> |
| <p>3. Section 22 of the principal enactment is hereby amended in subsection (2) of that section by the substitution for the words “ a fee of five rupees shall be payable for the registration” of the words “ a fee of five rupees or such other amount as may be prescribed by the Minister, shall be payable for the registration”.</p> | <p>Amendment of section 22 of the principal enactment.</p> |
| <p>4. Section 48 of the principal enactment is hereby amended by the repeal of that section and the substitution therefor of the following:—</p> <p style="margin-left: 40px;">“Fees 48. The fees specified in the First Schedule as may be prescribed by the Minister, from time to time, shall be payable for the matters to which they relate.”.</p> | <p>Amendment of section 48 of the principal enactment.</p> |

2 *Registration of Documents (Amendment)*
Act, No. 21 of 2013

Amendment of
the First
Schedule of the
principal
enactment.

5. The First Schedule of the principal enactment is hereby amended as follows:—

(1) In Part I of that Schedule—

(i) by the substitution for item 6 thereof, of the following item:—

“(6) For each land described in the Caveat, for each Land Registry in which each caveat in respect of each such land is registered and for each period of two years, a fee of 2500.00”;

(ii) by the substitution for item (9) thereof, of the following item:—

“(9) Every instrument of any kind whatsoever not expressly exempted, a fee of 100.00”;

(iii) by the substitution for item (10) thereof, of the following item:—

“(10) An instrument presented to the Registrar-General under section 29 , in addition to any other fee payable, a fee of 1000.00”;

(2) By the substitution for Part III of that Schedule of the following:—

“PART III

Rs. c.

1. An application to, inspect the duplicates of deeds, instruments or documents, or the attested or certified copies thereof transmitted or

Registration of Documents (Amendment) 3
Act, No. 21 of 2013

delivered, inspect any book or index under Chapter II, III, IV, V or VI for each transaction or matter in respect of which the search is made, a fee of 500.00;

2. An application for –

(a) copies of or extracts from any deed relating to any land a fee of 500.00

(b) Copies of or extracts from any folio or folios relating to any land a fee of 100.00

3. For supplying an endorsement of registration of *lis pendens*, priority notice, seizure priority notice other than a caveat under section 43(2), the same fee as was paid on registration.”.

6. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorized by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act:

Validation.

Provided that the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

7. 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 any inconsistency.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**MARRIAGE REGISTRATION
(AMENDMENT) ACT, No. 22 OF 2013**

[Certified on 08th May, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of May 10, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 5.00

Postage : Rs. 5.00

*Marriage Registration (Amendment)
Act, No. 22 of 2013*

(Certified on 08th May, 2013)

L.D.—O. 6/2013.

AN ACT TO AMEND THE MARRIAGE REGISTRATION ORDINANCE
(CHAPTER 112)

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

1. This Act may be cited as the Marriage Registration (Amendment) Act, No. 22 of 2013 and shall be deemed to have come into operation on January 1, 2013.

Short title and date of operation.

2. Section 24 of the Marriage Registration Ordinance (Chapter 112) (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of subsection (6) of that section, and the substitution therefor, of the following subsection :—

Amendment of section 24 of the Marriage Registration Ordinance (Chapter 112).

“(6) Every notice to a Registrar of a Division or to a District Registrar as the case may be, under subsection (1), (2) or (3) of section 23 or every notice under subsection (4) thereof, shall be accompanied by a receipt issued by the Registrar of such Division or such District Registrar as the case may be, in proof of payment of a sum of rupees ten or a sum of rupees thirty respectively or such other amount as may be prescribed by the Minister from time to time.”.

3. Section 27 of the principal enactment is hereby amended by the repeal of subsection (4) of that section, and the substitution therefor, of the following subsection :—

Amendment of section 27 of the principal enactment.

“(4) Where the declaration is made before the District Registrar, the party making the declaration shall pay rupees one hundred or such amount as may be prescribed by the Minister from time to time, and where the declaration is made before the Registrar of a Division it shall be accompanied by a receipt issued by the District Registrar in proof of payment of a sum of rupees one hundred or such amount as may be prescribed.”.

2 *Marriage Registration (Amendment)*
Act, No. 22 of 2013

Amendment of section 34 of the principal enactment.

4. Section 34 of the principal enactment is hereby amended by the repeal of subsection (5) of that section, and the substitution therefor, of the following subsection :—

“(5) The minister shall, within seven days from the date of the solemnizing of the marriage, separate from the register book the duplicate statement of the marriage and transmit the same to the District Registrar within whose district the marriage was solemnised together with a fee specified in the second schedule to this Act, as may be prescribed by the Minister from time to time, which is payable to such Registrar for the registration of such marriage.”.

Amendment of section 38 of the principal enactment.

5. Section 38 of the principal enactment is hereby amended by the repeal of subsection (2) of that section, and the substitution therefor, of the following subsection :—

“(2) In case the female party belongs to a class other than that described in the preceding subsection or is in the opinion of the District Registrar, not entitled to the benefits of that subsection, it shall be lawful for the District Registrar upon the application of one of the parties to the intended marriage, and which application shall be accompanied by a receipt issued by the District Registrar in proof of payment of a sum of rupees three thousand five hundred or such other amount as may be prescribed by the Minister from time to time, to issue a licence empowering a registrar to solemnise the marriage at such place and hour as the parties may prefer and as they may be named in this licence.”.

Amendment of section 51 of the principal enactment.

6. Section 51 of the principal enactment is hereby amended by the repeal of subsection (2) of that section, and the substitution therefor, of the following subsection :—

“(2) The applicant shall pay in respect of every written application and in respect of every certified copy or certified extract thereof such amount as may be prescribed by the Minister from time to time.”.

Marriage Registration (Amendment) 3
Act, No. 22 of 2013

7. Section 62 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words “the fees enumerated in the second schedule” of the words “the fees enumerated in the second schedule which may be prescribed by the Minister from time to time,”.

Amendment of section 62 of the principal enactment.

8. The Second Schedule to the principal enactment as last amended by Act, No. 36 of 2006, is hereby repealed and the following schedule substituted therefor :—

Replacement of the second schedule to the principal enactment.

“SECOND SCHEDULE (Section 62)

	<i>For what Duty</i>	<i>Payable to whom</i>	<i>Payable by whom</i>	<i>Amount (Rs.)</i>
1	Entering a notice of marriage at his office or at any other place	Registrar	Applicant	100.00
2	Entering a notice of marriage at his office or at any other place	Additional District Registrar or District Registrar	Applicant	100.00
3	Issuing Registrar’s certificate on a notice of marriage	Registrar	Parties to marriage	100.00
4	Issuing Registrar’s certificate on a notice of marriage	Additional District Registrar or District Registrar	Parties to marriage	100.00
5	Solemnising marriage in his office	Registrar	Parties to marriage	750.00

4 *Marriage Registration (Amendment)
Act, No. 22 of 2013*

6	Registration of marriage solemnised in registered place of public worship	District Registrar	Parties to marriage	750.00
7	Solemnising marriage in his office	Additional District Registrar or District Registrar	Parties to marriage	750.00
8	Solemnising marriage outside his office under section 38	Registrar	Parties to marriage	1500.00
9	Solemnising marriage outside his office under section 38	Additional District Registrar or District Registrar	Parties to marriage	1500.00".

Validation.

9. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorised by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act:

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

Sinhala text to prevail in case of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**KANDYAN MARRIAGE AND DIVORCE
(AMENDMENT) ACT, No. 23 OF 2013**

[Certified on 08th May, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of May 10, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

*Kandyan Marriage And Divorce
(Amendment) Act, No. 23 of 2013*

[Certified on 8th May, 2013]

L.D.—O. 15/2013

AN ACT TO AMEND THE KANDYAN MARRIAGE AND
DIVORCE ACT (CHAPTER 113)

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

1. This Act may be cited as the Kandyan Marriage and
Divorce (Amendment) Act, No. 23 of 2013 and shall be deemed
to have come into operation on January 1, 2013.

Short title and
date of
operation.

2. Section 16 of the Kandyan Marriage and Divorce Act
(Chapter 113) (hereinafter referred to as the “principal
enactment”) is hereby amended in subsection (6) thereof, by
the repeal of paragraph (d) of that subsection and the
substitution therefor of the following paragraph :-

Amendment of
section 16 of the
Kandyan
Marriage and
Divorce Act
(Chapter 113).

“(d) shall be accompanied by a receipt issued by
the Divisional Registrar or the District Registrar as
the case may be, in proof of payment of the
prescribed fee; and.” .

3. Section 18 of the principal enactment is hereby amended
in subsection (5) thereof, by the substitution for the words
“the declaration shall bear a stamp or stamps of the prescribed
value which shall be supplied by the party making the
declaration” of the words “the declaration shall be
accompanied by a receipt issued by the District Registrar in
proof of payment of the prescribed fee which shall be made by
the party making the declaration.” .

Amendment of
section 18 of
the principal
enactment.

4. Section 19 of the principal enactment is hereby amended
by the repeal of subsection (4) of that section, and the
substitution therefor of the following subsection:-

Amendment of
section 19 of the
principal
enactment.

“(4) Where the declaration is made before the
District Registrar or the Divisional Registrar it shall
be accompanied by a receipt issued by the District

2 *Kandyan Marriage And Divorce
(Amendment) Act, No. 23 of 2013*

Registrar in proof of payment of a sum of rupees one hundred or such other amount as may be prescribed by the Minister. Such fees shall be paid by the party making the declaration.”.

Amendment of section 24 of the principal enactment.

5. Section 24 of the principal enactment is hereby amended by the repeal of subsection (2) of that section and the substitution therefor of the following subsection:-

“(2) Every application authorised to be made under the preceding provisions of this section, shall be accompanied by a receipt issued by the District Registrar or the Divisional Registrar in proof of payment of the prescribed value.”.

Validation.

6. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorised by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act:

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

Sinhala text to prevail in case of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**MUSLIM MARRIAGE AND DIVORCE
(AMENDMENT) ACT, No. 24 OF 2013**

[Certified on 08th May, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of May 10, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 2.50

Postage : Rs. 5.00

*Muslim Marriage and Divorce
(Amendment) Act, No. 24 of 2013*

[Certified on 08th May, 2013]

L.D.—O. 16/2013.

AN ACT TO AMEND THE MUSLIM MARRIAGE AND DIVORCE ACT
(CHAPTER 115)

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

1. This Act may be cited as the Muslim Marriage and Divorce (Amendment) Act, No. 24 of 2013 and shall be deemed to have come into operation on January 1, 2013.

Short title and date of operation.

2. Section 18 of the Muslim Marriage and Divorce Act (Chapter 115) (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of subsection (3) of that section and the substitution therefor of the following subsection:—

Amendment of section 18 of the Muslim Marriage and Divorce Act (Chapter 115).

“(3) The prescribed fee shall be paid by the bridegroom.”.

3. Section 94 of the principal enactment is hereby amended in paragraph (h) of subsection (1) of that section by the substitution, for the words “ the stamp fee to be paid on a certified copy”, of the words “ the fee to be paid on a certified copy”.

Amendment of section 94 of the principal enactment.

4. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorized by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act:

Validation.

Provided that, the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

Sinhala text to
prevail in case of
inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**BIRTHS AND DEATHS REGISTRATION
(AMENDMENT) ACT, No. 25 OF 2013**

[Certified on 08th May, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of May 10, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 4.00

Postage : Rs. 5.00

Births and Deaths Registration (Amendment)
Act, No. 25 of 2013

[Certified on 08th May, 2013]

L.D.—O. 17/2013

AN ACT TO AMEND THE BIRTHS AND DEATHS REGISTRATION ACT
(CHAPTER 110)

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

1. This Act may be cited as the Births and Deaths Registration (Amendment) Act, No 25 of 2013 and shall be deemed to have come into operation on January 1, 2013.

Short title and date of operation.

2. Section 24 of the Births and Deaths Registration Act, (Chapter 110) (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (2) of that section, by the substitution for all the words from “every such declaration shall” to the words “the stamps shall be supplied by the declarant.” of the words “every such declaration shall be accompanied by a fee of rupees fifty or such other amount as may be prescribed by the Minister, which shall be paid by the declarant.”.

Amendment of section 24 of the Births and Deaths Registration Act (Chapter 110)

3. Section 27 of the principal enactment is hereby amended in subsection (2) of that section by the substitution in paragraph (b) from the words “and bearing a stamp,” to the words “two years have so elapsed.” of the words “together with a fee of rupees fifty or such other amount as may be prescribed by the Minister, which shall be paid by the applicant.”.

Amendment of section 27 of the principal enactment.

4. Section 27A of the principal enactment is hereby amended in subsection (2) of that section by the substitution for the words “shall bear a stamp of the value of five rupees supplied” of the words “together with a fee of rupees fifty to be paid”.

Amendment of section 27A of the principal enactment.

2 *Births and Deaths Registration (Amendment)*
Act, No. 25 of 2013

Amendment of section 28 of the principal enactment.

5. Section 28 of the principal enactment is hereby amended by the repeal of subsection (2) of that section and the substitution therefor of the following:—

“(2) Every application made under subsection (1) shall be accompanied by a fee of rupees five or such other amount as may be prescribed by the Minister, which shall be paid by the applicant.”.

Amendment of section 36 of the principal enactment.

6. Section 36 of the principal enactment is hereby amended in subsection (2) by the substitution for all the words from “Every such declaration shall” to the words “The stamp shall be supplied by the declarant.” of the words “ Every such declaration shall be accompanied by a fee of rupees fifty or such other amount as may be prescribed by the Minister which shall be paid by the declarant.”.

Amendment of section 52 of the principal enactment.

7. Section 52 of the principal enactment is hereby amended in subsection (3) of that section by the substitution in paragraph (c) of that subsection, for the words “bear a stamp of the value of one rupee”, of the words “be accompanied by a fee of rupees fifty or such other amount as may be prescribed by the Minister.”.

Amendment of section 61 of the principal enactment.

8. Section 61 of the principal enactment is hereby amended:—

- (1) in subsection (1) of that section by the substitution for all the words from “and the amount of the stamp duty in respect of” to the words “ or shall be paid to the” of the words “ and the amount of fees in respect of such declaration payable under this Act, shall be transmitted to the Registrar-General or appropriate District Registrar, who shall pay to the”;
- (2) in subsection (2) of that section by the substitution for the words “a stamp of the proper value.” of the words “ a receipt of payment of the proper value.”.

Births and Deaths Registration (Amendment) Act, No. 25 of 2013 3

9. Any fees charged or collected by or on behalf of the Registrar- General or any person authorised under this Act, for any purpose authorized by this Act to charge or collect, during the period commencing on January 1, 2013 and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed to have been validly charged or collected by the Registrar- General or by any such person authorised under this Act:

Validation.

Provided that the aforesaid provisions shall not affect any decision or Order made by any Court or any proceedings pending in any Court in respect of any fee charged or collected during the aforesaid period.

10. 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**HANGURANKETHA MADANWALA
RAJAMAHA VIHARA DEVELOPMENT
FOUNDATION (INCORPORATION)
ACT, No. 26 OF 2013**

[Certified on 21st May, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of May 23, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 8.00

Postage : Rs. 10.00

*Hanguranketha Madanwala Rajamaha Vihara
Development Foundation (Incorporation)
Act, No. 26 of 2013*

[Certified on 21st May, 2013]

L.D.—O. Inc. 20/2011

AN ACT TO INCORPORATE THE HANGURANKETHA MADANWALA
RAJAMAHA VIHARA DEVELOPMENT FOUNDATION

WHEREAS a foundation called and known as the “Hanguranketha Madanwala Rajamaha Vihara Development Foundation” has heretofore been established in Sri Lanka for the purpose of effectually carrying out its objects and transacting all matters connected with the said Foundation according to the rules agreed to by its members:

Preamble.

AND WHEREAS the said Foundation has heretofore successfully carried out and transacted the several objects and matters for which it was formed and has applied to be incorporated and it will be for the public advantage to grant the said application:

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

1. This Act may be cited as the Hanguranketha Madanwala Rajamaha Vihara Development Foundation (Incorporation) Act, No. 26 of 2013.

Short title.

2. From and after the date of commencement of this Act such and so many persons as now are members of the “Hanguranketha Madanwala Rajamaha Vihara Development Foundation” (hereinafter referred to as “Foundation”) or shall hereafter be admitted as members of the Corporation hereby constituted shall be a body corporate with perpetual succession under the name and style of the “Hanguranketha Madanwala Rajamaha Vihara Development Foundation” (hereinafter referred to as “the Corporation”), and by that name may sue and be sued with full power and authority to have, and use a common seal and to alter the same at its pleasure.

Incorporation of the Hanguranketha Madanwala Rajamaha Vihara Development Foundation.

2 *Hanguranketha Madanwala Rajamaha Vihara
Development Foundation (Incorporation)
Act, No. 26 of 2013*

General Objects
of the
Corporation.

3. (1) The Objects for which the Corporation is constituted are hereby declared to be—

- (a) to conserve, renovate and maintain all the buildings of Sri Dharmodaya Pirivena and Maha Vihara situated at Madanwala, Hanguranketha, which are presently over one hundred years old;
- (b) to foster, develop and maintain the Pirivena and Maha Vihara referred to in paragraph (a);
- (c) to formulate and implement social, cultural, educational and welfare programmes for the benefit of the members of the Corporation and other Sri Lankans;
- (d) to promote economic development of the poor and needy people of Sri Lanka, by introducing and implementing appropriate skills development programmes and self employment oriented programmes; and
- (e) to work in close association with Governmental and Non-Governmental Organizations, religious bodies, cultural groups, International organizations and other institutions and organizations having objects similar to those of the Corporation.

(2) The Corporation shall ensure that the implementation of the objects of the Corporation shall be carried out without any distinction based on race, religion, language, caste, sex or political opinion.

Powers of the
Corporation.

4. Subject to the provisions of this Act and any other written law, the Corporation shall have the power to do, perform and execute all such acts and matters as are

Hanguranketha Madanwala Rajamaha Vihara 3
Development Foundation (Incorporation)
Act, No. 26 of 2013

necessary or desirable for the promotion or furtherance of the objects of the Corporation or any one of them including the power —

- (a) to purchase, acquire, rent, construct, renovate and otherwise obtain lands or buildings which may be required for the purposes of the Corporation;
- (b) to raise funds and receive grants, gifts or donations in cash or kind:

Provided that, the Executive Committee shall obtain the prior written approval of the Department of External Resources of the Ministry of the Minister assigned the subject of Finance, in respect of all foreign grants, gifts or donations made to the Corporation.

- (c) to make, draw, accept, discount, endorse, negotiate, buy, sell and issue bills of exchange, cheques, promissory notes and other negotiable instruments and to open, operate, maintain and close accounts in any bank;
- (d) to enter into contracts, partnerships or agreements with any Governmental or non-Governmental organizations or any other person or institution whether in Sri Lanka or abroad;
- (e) to invest any funds that are not immediately required for the purposes of the Corporation, in such manner as the Executive Committee may determine;
- (f) to appoint, employ, dismiss or terminate the services of officers and servants of the Corporation and exercise disciplinary control over them and to pay them such salaries, allowances and gratuities as may be determined by the Corporation;

4 *Hanguranketha Madanwala Rajamaha Vihara
Development Foundation (Incorporation)
Act, No. 26 of 2013*

- (g) to train personnel in Sri Lanka or abroad for the purposes of the Corporation; and
- (h) to do all other things as are necessary or expedient for the proper and effective carrying out of the objects of the Corporation.

Corporation may hold property movable, or immovable.

5. Subject to the provisions of this Act, the Corporation shall be able and capable in law to take and hold any property, movable or immovable, which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise, and all such property shall be held by the Corporation for the purpose of this Act and subject to the rules of the Corporation made under section 7 with power to sell, mortgage, lease, exchange or otherwise dispose of the same.

Management of the affairs of the Corporation.

6. (1) The management and administration of the affairs of the Corporation shall subject to the provisions of this Act be administered by a Executive Committee consisting of such number of office bearers elected in the manner as may be provided by the rules of the Corporation made under section 7.

(2) The Minister assigned the subject of Buddhasasana and Religious shall appoint an officer not below the rank of a Senior Assistant Secretary of that Ministry as an ex-officio member of the Executive Committee.

(3) The first Executive Committee of the Corporation shall consists of the members of the Executive Committee of the Foundation who hold office on the day immediately preceding the date of commencement of this Act.

(4) (a) No office bearer of the Executive Committee shall hold office for more than three consecutive years, in the same post:

Provided that such office bearer may be re-appointed to the same post after laps of two years.

Hanguranketha Madanwala Rajamaha Vihara 5
Development Foundation (Incorporation)
Act, No. 26 of 2013

(b) For the avoidance of doubt it is hereby declared that no person shall continue to hold the same post in the Executive Committee (including the post of patron) for the life period of such person.

7. (1) It shall be lawful for the Corporation, from time to time, at any general meeting of the Corporation and by a majority of not less than two-thirds of the members present and voting, to make rules, not inconsistent with the provisions of this Act or any other written law, for all or any of the following matters:—

Rules of the Corporation.

- (a) the classification of membership, admission, withdrawal, expulsion or resignation of members and fees payable by the members;
- (b) the election of the office bearers of the Executive Committee or vacation of or removal from office and the powers, duties and functions of the office bearers;
- (c) the appointment, powers, functions and duties and the terms and conditions of the various officers, agents and servants of the Corporation;
- (d) the procedure to be followed at the summoning and holding of meetings of the Executive Committee, the Corporation or any sub-committee thereof, filling of vacancies, notices and agenda of such meetings, the quorum and the conduct of business thereat;
- (e) the qualifications and disqualifications for members of the Executive Committee and the Corporation; and
- (f) the administration and management of the property of the Corporation for the accomplishment of the objects of the Corporation.

6 *Hanguranketha Madanwala Rajamaha Vihara
Development Foundation (Incorporation)
Act, No. 26 of 2013*

(2) Any rule made by the Corporation may be amended, altered, added to or rescinded at a like meeting and in like manner, as a rule made under subsection (1) of this section.

(3) The members of the Corporation shall at all times be subject to the rules of the Corporation made under this section.

Fund of the
Corporation.

8. (1) The Corporation shall have its own fund.

(2) All moneys received by way of gift, bequest, donation, subscription, contribution, fees or grant for and on account of the Corporation shall be deposited in one or more banks approved by the Executive Committee to the credit of the Corporation.

(3) There shall be paid out of the Fund, all sums of money as are required to defray any expenditure incurred by the Corporation in the exercise, performance and discharge of its powers, duties and functions under the Act.

Accounts and
Auditing.

9. (1) The financial year of the Corporation shall be the calendar year.

(2) The Corporation shall cause proper accounts to be kept of its income and expenditure, assets and liabilities and all other transactions of the Corporation.

(3) The accounts of the Corporation shall be audited annually by the Auditor General or a qualified auditor appointed by the Auditor General in terms of Article 154 of the Constitution.

(4) In this section, “qualified auditor” means—

- (a) an individual who, being a member of the Institute of Chartered Accountants of Sri Lanka or of any other Institute established by law, possesses a certificate to practice as an Accountant, issued by the Council of such Institute; or

Hanguranketha Madanwala Rajamaha Vihara 7
Development Foundation (Incorporation)
Act, No. 26 of 2013

- (b) a firm of Accountants, each of the resident partners of which, being a member of the Institute of Chartered Accountants of Sri Lanka or of any other Institute established by law, who possesses a certificate to practice as an Accountant, issued by the Council of such Institute.

10. All debts and liabilities of the Foundation existing on the day immediately preceding the date of commencement of this Act, shall be paid by the Corporation hereby constituted and all debts due to subscriptions and contributions payable to the Foundation on that day shall be paid to the Corporation for the purposes of this Act.

Debts due by and payable to the Foundation.

11. No member of the Corporation shall, for the purpose of discharging the debts and liabilities of the Corporation, or for any other purpose, be liable to make any contribution exceeding the amount of such membership fees as may be due from time to time to the Corporation.

Limitation of liability of members.

12. (1) The Corporation shall be a non-profit organization and no part of the gains, profits or dividends, if any, of the Corporation shall be distributed among the members of the Corporation.

Corporation to be a non-profit organization.

(2) If upon the dissolution of the Corporation there remains after the satisfaction of all its debts and liabilities any money or property, such money or property shall not be distributed among the members of the Corporation, but shall be given or transferred to any other institution having objects similar to those of the Corporation, and which is by the rules thereof prohibited from distributing any income or property among its members.

13. The seal of the Corporation shall not be affixed to any instrument whatsoever, except in the presence of two members of the Executive Committee of the Corporation and who shall sign their names to the instrument in token of their presence and such signing shall be independent of the signing of any person as a witness.

Seal of the Corporation.

8 *Hanguranketha Madanwala Rajamaha Vihara
Development Foundation (Incorporation)
Act, No. 26 of 2013*

Annual Report.

14. The Executive Committee shall prepare a report of the activities of the Corporation for each financial year and submit such report together with the audited statement of accounts to the Secretary of the Ministry of the Minister assigned the subject of Buddhasasana and Religious Affairs before the expiration of six months of the year succeeding the year to which such report relates.

Saving of the rights of the Republic.

15. Nothing in this Act contained shall prejudice or affect the rights of the Republic or of any body politic or Corporation.

Sinhala text to prevail in case of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**PRESCRIPTION (AMENDMENT)
ACT, No. 26 OF 2014**

[Certified on 08th August, 2014]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of August 08, 2014

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 6.00

Postage : Rs. 15.00

Prescription (Amendment) Act, No. 26 of 2014

[Certified on 08th August, 2014]

L.D.—O. 28/2013.

AN ACT TO AMEND THE PRESCRIPTION ORDINANCE (CHAPTER 68)

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

- 1.** This Act may be cited as the Prescription (Amendment) Act, No. 26 of 2014. Short title.
- 2.** Section 15 of the Prescription Ordinance, is hereby repealed and the following section is substituted therefor:— Replacement of section 15 of Chapter 68.

“This Ordinance not to affect State or causes matrimonial. **15.** Nothing herein contained shall in any way—

 - (a) affect the alienable or inalienable rights of the State; or
 - (b) apply to any proceedings in any action for divorce, or to any case in which special provision has been or may hereafter be made for regulating and determining the period within which actions may be commenced against any public officer or other person.”.
- 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**REGISTRATION OF ELECTORS
(SPECIAL PROVISIONS)
ACT, No. 27 OF 2013**

[Certified on 20th June, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of June 21, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 5.00

Postage : Rs. 5.00

Registration of Electors (Special Provisions)
Act, No.27 of 2013

[Certified on 20th June, 2013]

L.D.—O. 32/2013.

AN ACT TO MAKE SPECIAL PROVISION TO EXEMPT INTERNALLY
DISPLACED PERSONS FROM CERTAIN REQUIREMENTS OF THE
REGISTRATION OF ELECTORS ACT, NO. 44 OF 1980; AND TO PROVIDE
FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

WHEREAS certain persons have been internally displaced
as a result of any actions of a terrorist militant or other group
during the recent past:

Preamble.

AND WHEREAS the State has formulated a policy to enable
internally displaced persons and their children eligible to
vote to exercise their right to franchise in the electoral district
in which their permanent places of residence were situated
prior to being internally displaced:

AND WHEREAS it has now become necessary to make
special legal provision in order to give effect to such policy:

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

1. This Act may be cited as the Registration of Electors
(Special Provisions) Act, No. 27 of 2013.

Short title.

2. (1) Notwithstanding anything to the contrary in the
Registration of Electors Act, No. 44 of 1980, any citizen of
Sri Lanka—

Internally
displaced
persons eligible
to be registered.

- (a) who is or had been an internally displaced person;
- (b) whose name appeared in the register of electors for
any electoral district in the Northern Province or
Eastern Province for any year, until the end of the
year 2009; and
- (c) whose name has not been entered in any register in
operation subsequent to the year 2009,

2 *Registration of Electors (Special Provisions)*
 Act, No.27 of 2013

shall on proof of the matters specified in paragraphs (a), (b) and (c) and on production of a certificate issued by the Grama Niladhari of the area in which he is presently residing, to the effect that he is or he had been an internally displaced person, be entitled to apply to the registering officer of the electoral district within which he was permanently resident prior to May 18, 2009, to be registered in the register of electors of such electoral district.

(2) The application referred to in subsection (1), shall be made on or before the date specified by the Commissioner of Elections by notice published in the *Gazette*.

(3) Notwithstanding the provisions of subsection (1), the entitlement granted under that subsection shall be extended to the children of a citizen referred to in subsection (1) —

(a) who had not attained the age of eighteen years on the date on which such citizen became an internally displaced person and have attained the age of eighteen years or more on the date on which the revision commenced in respect of the register in operation, at the time in which the application is made;

(b) who were born after such citizen became an internally displaced person and have attained the age of eighteen years or more on the date on which the revision commenced in respect of the register in operation, at the time in which the application is made ; and

(c) whose name has not been entered in any register in operation subsequent to the year 2009,

on production of the birth certificate of such child sought to be registered and a certificate issued by the Grama Niladhari of the area in which he is presently residing on proof of the matters specified in paragraphs (a) or (b) and (c) above.

3. (1) The registering officer shall prepare a list of names of persons referred to in section 2 and shall give notice in the *Gazette* and in at least one newspaper each in the Sinhalese, English and Tamil languages that such list has been completed and is open for inspection at all reasonable hours of the day at the office of the registering officer.

List of Claims.

(2) (a) Any person who has applied to be registered in any register of electors for any electoral district in the Northern Province or Eastern Province and whose name has not appeared in the list referred to in subsection (1), may appeal in writing to the registering officer within one week of the notice published in the *Gazette*.

(b) The provisions of subsection (8) to (16) of section 14 of the Registration of Electors Act, No. 44 of 1980 shall, *mutatis mutandis*, apply to objections and appeals against decisions of the registering officer.

(c) If upon such appeal and inquiry, the registering officer decides not to include the name of such appellant in the Supplementary Register referred to in section 4, the aggrieved appellant may appeal to the revising officer within one week of the decision of the registering officer and the provisions of subsection (2) to (5) of section 15 of the Registration of Electors Act, No. 44 of 1980 shall *mutatis mutandis* apply to an appeal made under this paragraph.

4. The registering officer of each Electoral District shall prepare and certify a Supplementary Register containing the names of the persons whose names appear in the list prepared under section 3 after inquiry and adjudication if any, and finalize such Register in terms of that section:

Supplementary Register.

Provided that, the registering officer may certify the Supplementary Register during the pendency of an appeal to the revising officer and shall thereafter enter in, or expunge from, such Register, the name of any person in accordance with the decision of the revising officer on the determination of such appeal.

4 *Registration of Electors (Special Provisions)*
 Act, No.27 of 2013

Offences.

5. (1) No person whose name appears in the Supplementary Register shall be entitled to have his name entered in any other register of electors, notwithstanding that he may be qualified to have his name entered in two or more registers.

(2) No person shall be entitled to have his name entered more than once in the same register, notwithstanding that he may be qualified to have his name so entered.

(3) Notwithstanding the provisions of this Act, if a person whose name appears in the Supplementary Register has his name appearing in any other register of electors and uses his vote in two or more electoral districts, he shall be guilty of an offence and shall on conviction before a Magistrate be liable to imprisonment for a term not exceeding two years or to a fine not exceeding Rupees One Hundred Thousand or to both such imprisonment and fine.

(4) Any person referred to in section 2, who furnishes false information or forged documents for any purpose referred to in this Act, shall be guilty of an offence and shall on conviction before a Magistrate be liable to imprisonment for a term not exceeding one year or to a fine not exceeding Rupees fifty thousand or to both such imprisonment and fine.

Period of operation of the Act and extension thereof.

6. (1) This Act shall be in operation for a period of two years commencing from the date of operation of this Act.

(2) The Minister may, at any time within one month prior to the expiration of the period of operation of this Act, by Order published in the *Gazette*, extend for a further period, the operation of the Act, so however that the aggregate period of any one extension shall not exceed two years from the date of the extension so granted.

(3) The Order made under subsection (2) shall be operative when the signature of the Minister is affixed thereto and every such Order shall be published in the *Gazette*.

(4) Every Order made under subsection (2) shall be placed before Parliament for its approval within a period of three months from the date of publication of such Order in the *Gazette*.

(5) A notification specifying the date on which Parliament has approved the Order shall be published in the *Gazette*.

7. 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.

8. In this Act—

Interpretation.

“Commissioner of Elections” has the same meaning as in the Registration of Electors Act, No. 44 of 1980;

“internally displaced person” means a citizen of Sri Lanka who was permanently resident in the Northern Province or Eastern Province and who was forced or obliged to leave his residence at any time prior to May 18, 2009, as a result of any action of a terrorist militant or other group, and currently resides in Sri Lanka outside his original place of residence in the Northern Province or Eastern Province or had re-settled in his original place of residence subsequent to the date on which the revision of the register of electors for the year 2012 commenced ;

“registering officer” has the same meaning as in the Registration of Electors Act, No. 44 of 1980;

“register in operation” has the same meaning as in the Registration of Electors Act No. 44 of 1980;

“revising officer” has the same meaning as in the Registration of Electors Act, No. 44 of 1980.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**PARLIAMENTARY SCHOLARSHIP BOARD
(REPEAL) ACT, No. 28 OF 2013**

[Certified on 08th July, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of July 12, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 4.00

Postage : Rs. 5.00

Parliamentary Scholarship Board (Repeal)
Act, No. 28 of 2013

[Certified on 08th July, 2013]

L.D.—O. 3/2012.

AN ACT TO REPEAL THE PARLIAMENTARY SCHOLARSHIP BOARD ACT,
NO. 22 OF 2002 ; AND TO PROVIDE FOR MATTERS CONNECTED
THEREWITH OR INCIDENTAL THERETO

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

- 1.** This Act may be cited as the Parliamentary Scholarship Board (Repeal) Act, No. 28 of 2013.

Short title.
- 2.** The Parliamentary Scholarship Board Act, No. 22 of 2002 is hereby repealed.

Repeal of
Parliamentary
Scholarship
Board Act,
No. 22 of 2002.
- 3.** (1) All moneys lying, on the day immediately preceding the date of commencement of this Act, to the credit of the Fund of the Parliamentary Scholarship Board, shall with effect from the date of coming into operation of this Act, stand transferred to the Consolidated Fund.

Monies of the
Parliamentary
Scholarship
Board Fund etc.
to be transferred
to the
consolidated
Fund.

(2) Any property, movable or immovable which has been vested in or purchased or acquired by or leased to or placed at the disposal of the Parliamentary Scholarship Board or in the possession or control of such Board and subsisting on the day immediately preceding the date of coming into operation of this Act shall, subject to any terms and conditions attaching to such property, be deemed, with effect from the date of commencement of this Act, to have been purchased or acquired by or leased to or placed at the disposal of or in the possession or control of the Parliament.
- 4.** 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**DEFENCE SERVICES COMMAND AND
STAFF COLLEGE (AMENDMENT)
ACT, No. 29 OF 2013**

[Certified on 08th July, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of July 12, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 2.50

Postage : Rs. 5.00

*Defence Services Command and
Staff College (Amendment) Act, No. 29 of 2013*

[Certified on 08th July, 2013]

L.D.—O. 17/2012

AN ACT TO AMEND THE DEFENCE SERVICES COMMAND AND STAFF
COLLEGE ACT, NO. 5 OF 2008

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

1. This Act may be cited as the Defence Services
Command and Staff College (Amendment) Act, No. 29 of
2013.

Short title.

2. Section 7 of the Defence Services Command and Staff
College Act, No. 5 of 2008 (hereinafter referred to as “the
principal enactment”) is hereby amended in subsection (1)
of that section by the repeal of paragraph (f) of that subsection
and the substitution therefor, of the following paragraph:—

Amendment of
section 7 of the
Act, No. 5 of
2008.

“(f) the Vice-Chancellor of the General Sir John
Kotelawala Defence University;”.

3. Section 15 of the principal enactment is hereby
amended in subsection (1) of that section by the repeal of
paragraph (b) of that subsection and the substitution therefor,
of the following paragraph:—

Amendment of
section 15 of the
principal
enactment.

“(b) a representative nominated by the Vice-Chancellor
of the General Sir John Kotelawala Defence
University;”.

4. 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**LOCAL AUTHORITIES FILLING OF
VACANCIES (SPECIAL PROVISIONS)
ACT, No. 30 OF 2013**

[Certified on 12th July, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of July 12, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 2. 50

Postage : Rs. 5. 00

*Local Authorities Filling of Vacancies
(Special Provisions) Act, No. 30 of 2013*

[Certified on 12th July, 2013]

L.D.—O. 31/2013.

AN ACT TO PROVIDE FOR THE FILLING OF VACANCIES IN THE OFFICE OF MAYOR, DEPUTY MAYOR OR A MEMBER OF LOCAL AUTHORITIES ELECTED UNDER THE LOCAL AUTHORITIES ELECTIONS ORDINANCE (CHAPTER 262); AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

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

- 1.** This Act may be cited as the Local Authorities Filling of Vacancies (Special Provisions) Act, No. 30 of 2013.

Short title.
- 2.** For the purpose of filling of a vacancy in the office of Mayor, Deputy Mayor or a Member, elected to any local authority under the provisions of the Local Authorities Elections Ordinance (Chapter 262), which were in operation on the date immediately preceding the date of coming into operation of the Local Authorities Elections (Amendment) Act, No. 22 of 2012, the provisions of the said Ordinance, shall apply to and in relation to the filling of such vacancies, notwithstanding the repealing or amendment of the relevant provisions by the Act, No. 22 of 2012:

Filling of vacancies of Mayor etc. elected under the Local Authorities Elections Ordinance (Chapter 262).

Provided however that, where a vacancy occurs in the office of Mayor in the circumstances specified in subsection (4) of section 66B, inserted in the said Ordinance by the Act, No. 22 of 2012, then the provisions of that subsection shall apply in relation thereto.
- 3.** The provisions of this Act shall be in operation for a period of four years commencing from the date of commencement of this Act.

Duration of the Act.
- 4.** Any vacancy in the office of Mayor, Deputy Mayor or Member, filled during the period commencing from January 1, 2013 and ending on the date of commencement of this Act in terms of the provisions of the Local Authorities

Validation.

2 *Local Authorities Filling of Vacancies
(Special Provisions) Act, No. 30 of 2013*

Elections Ordinance (Chapter 262) which were in operation on the date immediately preceding the date of coming into operation of the Local Authorities Elections (Amendment) Act, No. 22 of 2012 shall be deemed to have been validly filled.

Interpretation.

5. In this Act—

“Deputy Mayor” means the Deputy Mayor of a Municipal Council or the Vice-Chairman of an Urban Council or a Pradeshiya Sabha; and

“Mayor” means the Mayor of a Municipal Council or the Chairman of an Urban Council or a Pradeshiya Sabha.

Sinhala text to prevail in case of inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**SRI LANKA ELECTRICITY (AMENDMENT)
ACT, No. 31 OF 2013**

[Certified on 07th August, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of August 08, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 16.00

Postage : Rs. 15.00

*Sri Lanka Electricity (Amendment)
Act, No. 31 of 2013*

[Certified on 07th August, 2013]

L.D.—O. 21/2009.

AN ACT TO AMEND THE SRI LANKA ELECTRICITY
ACT, NO. 20 OF 2009

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

1. This Act may be cited as the Sri Lanka Electricity (Amendment) Act, No. 31 of 2013. Short title.

2. Section 2 of the Sri Lanka Electricity Act (hereinafter referred to as the “principal enactment”) is hereby amended, by the repeal of subsection (1) of that section, and the substitution therefor of the following subsection :— Amendment of section 2 of Act, No. 20 of 2009.

“(1) The Public Utilities Commission of Sri Lanka (hereinafter referred to as the “Commission”) established by the Public Utilities Commission of Sri Lanka Act, No. 35 of 2002, shall exercise, perform and discharge all the powers, functions and duties as are conferred on or assigned to the Commission by or under this Act.”.

3. The following new section is hereby inserted immediately after section 2 of the principal enactment and shall have effect as section 2A of that enactment :— Insertion of new section 2A in the principal enactment.

“Delegation of powers, duties and functions of the Commission. 2A. (1) (a) The Commission may delegate any of its powers, duties and functions conferred on or assigned to it by or under this Act, to any officer of the Commission for a specific purpose and period as may be determined by the Commission.

(b) The Commission may delegate any power conferred on it by items 3, 4, 5 and 6 of Schedule 1 of the Act to any Divisional Secretary.

(2) The officer to whom any power, duty or function is delegated under subsection (1) shall exercise, perform or discharge such power, duty or function, subject to such directions as may be given to such officer by the Commission.

(3) The Commission shall notwithstanding any delegation made under subsection (1), have the authority to exercise, perform or discharge any power, duty or any function so delegated.”.

Amendment of section 8 of the principal enactment.

4. Section 8 of the principal enactment is hereby amended by the substitution for the words “provided that such person shall be required”, of the words “provided that where such person is a company incorporated under the Companies Act, No. 7 of 2007, such person shall be required”.

Amendment of section 9 of the principal enactment.

5. Section 9 of the principal enactment is hereby amended as follows :—

(1) by the insertion immediately after subsection (1) of that section, the following new subsection :—

“(1A) Notwithstanding the provisions of paragraph (c) of subsection (1), the eligibility requirement specified in that paragraph shall not be applicable to a company which, on the date of the coming into force of this Act, is operating a plant to generate electricity over and above the generation capacity of 25MW, having a valid power Purchase Agreement executed with the Ceylon Electricity Board and which is in operation on the date preceding the date of the coming into force of this Act :

Provided that the non applicability of the eligibility requirements in respect of a company as provided for by this subsection, shall be in operation only during the period of duration of the Power Purchase Agreement referred to in that subsection.”; and

(3) The Commission may withdraw an exemption granted to any person or category of persons under subsection (1), where such person or category of persons :—

- (a) have acted in violation of any term or condition subject to which the exemption was granted ; or
- (b) commences to generate or distribute electricity on a commercial basis.

(4) Where an exemption granted under this section is withdrawn, the Commission shall by notice published in such manner as the Commission considers appropriate, disclose the names of the person or category of persons whose exemption is being withdrawn and notify the persons affected by such withdrawal, of the same.”.

Amendment of section 10 of the principal enactment.

7. Section 10 of the principal enactment is hereby amended as follows :—

- (1) in subsection (1) of that section, by the substitution for the words “on an application made for an exemption by Order published in the Gazette, exempt”, of the words “on application made for that purpose, exempt”;
- (2) by the repeal of subsection (2) of that section and the substitution therefor of the following subsection :—

“(2) The Commission shall issue to every person or category of persons to whom an exemption under subsection (1) is granted, a Certificate of Exemption which shall be subject to such terms and conditions and be effective for such period, as shall be specified therein.”.

- (3) by the addition at the end of that section, of the following new subsection :—

“(3) Within one week of the issue under subsection (2) of a Certificate of Exemption to any person or category of persons, it shall be the duty of the Commission to publish by a notice in the *Gazette*, the names of all such persons or category of persons, as the case may be, to whom a Certificate of Exemption was issued :

Provided that, if no Notice as required above is published in the *Gazette* within the period stipulated, the Certificate of Exemption granted under subsection (2) shall be null and void and of no force or avail in law.”.

- (4) by the substitution for the marginal note to that section, of the following marginal note :—

“Exemption
granted on
application.”.

- 8.** Section 18 of the principal enactment is hereby amended by the insertion immediately after paragraph (b) of that section, of the following new paragraph :—

Amendment of
section 18 of the
principal
enactment.

“(bb) requiring the licensee, where such licensee seeks to distribute electricity to owners of condominium parcels in any Condominium Property or Semi Condominium Property, to enter into an agreement with the management corporation of such Condominium Property or the Semi Condominium Property, as the case may be, established under the Apartment Ownership Law, No. 11 of 1973, for the supply of electricity to such owners, authorizing such management corporation to recover service charges and monthly charges from all such owners for the consumption of electricity ;”.

6 *Sri Lanka Electricity (Amendment)*
Act, No. 31 of 2013

Amendment of section 19 of the principal enactment.

9. Section 19 of the principal enactment is hereby amended as follows :—

- (1) by the repeal of subsection (1) of that section and the substitution therefor of the following :—

“(1) A licence shall be capable of being assigned either in whole or part if it includes a condition authorizing such assignment.”;

- (2) by the insertion immediately after subsection (3) of that section, of the following new subsection :—

“(3A) The Minister shall, where he is satisfied that the Commission had complied with the requirements imposed by subsection (3) and that such purported assignment does not contravene the provisions of subsection (6) of this section, grant his consent for such assignment.”.

Amendment of section 22 of the principal enactment.

10. Section 22 of the principal enactment is hereby amended as follows :—

- (1) in subsection (1) of that section by the substitution for the words and figure “under section 10” of the words and figures “under sections 9A and 10”;

- (2) by the addition at the end of that section, of the following new subsection :—

“(3) The Commission shall by notice published in the *Gazette*, publish the names of all persons or category of persons whose exemption is revoked under paragraph (a) or the name of any person out of any category of persons whose exemption withdrawn under paragraph (b), of subsection (1) of this section.”.

to the premises concerned, such person shall be required to enter into an agreement with the distribution licensee relating to the manner in which the expenses would be defrayed by him to the distribution licensee, before the line or plant or connect and supply of electricity to the premises is been attended to by the distribution licensee.

(1c) The information required by the distribution licensee for the purpose of being satisfied as provided for in subsection (1B), that a person has not the sufficient means to defray any expenses incurred by such licensee, shall be based on such guidelines as shall be prescribed.”.

Amendment of section 39 of the principal enactment.

12. Section 39 of the principal enactment is hereby amended as follows :—

- (1) by the insertion immediately after subsection (2) of that section, of the following new subsection :—

“(2A) In mediating and resolving any dispute under subsection (2), the Commission may where it considers it expedient to do so, refer such dispute for purpose of resolution to a Panel of Mediators consisting of three persons appointed by the Commission, one of whom shall be either a member of the Commission or a member of the staff of the Commission or a public officer, who shall function as the Chairman of such Panel. The Panel of Mediators shall make every endeavour to resolve the dispute referred to it and bring about a settlement among the parties to the dispute and conclude its deliberations within the time, as shall be specified by the Commission.”; and

- (2) in subsection (3) of that section, by the substitution for the words “by rules made under the Public

Utilities Commission of Sri Lanka, No. 35 of 2002 and this Act.”, of the words “by rules made under this Act.”.

13. Section 43 of the principal enactment is hereby repealed and the following section is substituted therefor :—

Replacement of section 43 of the principal enactment.

“Provision of new generation plant or the extension of any existing plant. 43. (1) Subject to the provisions of section 8 of this Act, no person shall proceed with the procuring or operating of any new generation plant or the expansion of the generation capacity of an existing plant, otherwise than in the manner authorized by the commission under this section.

(2) A transmission licensee shall, based on the future demand forecast as specified in the Least Cost Long Term Generation Expansion Plan prepared by such licensee and as amended after considering the submissions of the distribution and generation licensees and approved by the Commission, submit proposals to proceed with the procuring of any new generation plant or for the expansion of the generation capacity of an existing plant, to the Commission for its written approval :

Provided however where on the day preceding the date of the coming into force of this Act :—

- (a) an approval of the Cabinet of Ministers had been obtained to develop a new generation plant or to expand the generation capacity of an existing generation plant ; or

- (b) a permit had been issued to generate electricity through renewable energy resources by the Sri Lanka Sustainable Energy Authority established by the Sri Lanka Sustainable Energy Authority Act, No. 35 of 2007 under section 18 of that Act, as a consequence of which the development of a new generation plant or the expansion of the generation capacity of an existing generation plant, has become necessary,

the approval obtained or the permit issued, as the case may be, shall be referred to the Commission for its approval. The Commission shall, having considered the request made along with any supporting documents annexed thereto and on being satisfied that the necessary Cabinet approval had been obtained or a permit had been issued by the Sustainable Energy Authority, as the case may be, prior to the coming into force of this Act, grant approval to the transmission licensee to proceed with the procuring of the new generation plant or the expansion of the generation capacity of its existing plant, as the case may be.

- (3) Where a person who is issued with a licence under section 13 of this Act to generate electricity of less than 25MW in capacity, proposes to expand its generation capacity of its generation plant as a consequence of which the generation of electricity would exceed 25MW in capacity, the approval of the

Commission under subsection (1) for such proposal shall not be granted, unless such person is a person who is qualified under subsection (1) of section 9 of this Act, to be issued with a generation licence.

(4) Upon obtaining the approval of the Commission under subsection (2), the transmission licensee shall in accordance with the conditions of its transmission licence and in compliance with any rules that may be made by the Commission relating to procurement, call for tenders by notice published in the *Gazette*, to develop a new generation plant or to expand the generation capacity of an existing generation plant, as the case may be, as shall be specified in the notice :

Provided however, subject to the provisions of subsection (6) of this section, the requirement to submit a tender on the publication of a notice under this subsection shall not be applicable in respect of any new generation plant or to the expansion of any existing generation plant that is being developed :—

- (a) in accordance with the Least Cost Long Term Generation Expansion Plan duly approved by the Commission and which has received the approval of the Cabinet of Ministers on the date preceding the date of the coming into force of this Act and is required to be operated at least cost ;
- (b) on a permit issued by the Sri Lanka Sustainable Energy Authority, established by the Sri Lanka

Sustainable Energy Authority Act, No. 35 of 2007 under section 18 of that Act for the generation of electricity through renewable energy sources and required to be operated at the standardized tariff and is governed by a Standardized Power Purchase Agreement approved by the Cabinet of Ministers ; or

- (c) in compliance with the Least Cost Long Term Generation Expansion Plan duly approved by the Commission having received the prior approval of the Commission, for which the approval of the Cabinet of Ministers has been received on the basis of :—

(i) an offer received from a foreign sovereign Government to the Government of Sri Lanka, for which the approval of the Cabinet of Ministers have been obtained ; or

(ii) to meet any emergency situation as determined by the Cabinet of Ministers during a national calamity or a long term forced outage of a major generation plant, where protracted bid inviting process outweigh the potential benefit or procuring emergency capacity required to be provided by any person at least cost.

(5) Upon the close of the tender, the transmission licensee shall through a properly

constituted tender board, recommend to the Commission for its approval, the person who is best capable of :—

- (a) developing the new generation plant or the expansion of the generation capacity of an existing generation plant, as the case may be, as specified in the notice published in the *Gazette* under subsection (4), in compliance with the technical and economic parameters of the transmission licensee ;
- (b) selling electrical energy or electricity generating capacity at least cost ; and
- (c) meeting the requirements of the Least Cost Long Term Generation Expansion Plan of the transmission licensee duly approved by the Commission,

along with the draft Power Purchase Agreement, describing the terms and conditions of such purchase.

(6) Notwithstanding the fact that :-

- (a) an exemption from the submission of a tender is granted to any person under paragraphs (a), (b) or (c) of the proviso to subsection (4) ; or
- (b) a new generation plant or an expansion of the generating capacity of an existing generation plant is being developed in accordance with the Least Cost Long Term Generation Expansion Plan duly approved by the Commission, by a person who had obtained the approval

of the Cabinet of Ministers and which approval is force on the date of the coming into operation of this Act,

the transmission licensee shall be required to negotiate with the person concerned to satisfy itself, that such person is capable of developing the new generation plant or the expansion of the generating capacity of an existing generation plant, as the case may be, in compliance with the technical and economical parameters of the transmission licensee and is capable of selling electrical energy or electricity generating capacity at least cost, and forward its recommendations for approval to the Commission, along with the draft Power Purchase Agreement or the draft Standardized Power Purchase Agreement, as the case may be, describing the terms and conditions of such purchase.

(7) The Commission shall be required on receipt of any recommendations of the transmission licensee under subsection (5) or subsection (6), as the case may be, to grant its approval at its earliest convenience, where the Commission is satisfied that the recommended price for the purchase of electrical energy or electricity generating capacity meets the principle of least cost and the requirements of the Least Cost Long Term Generation Expansion Plan and that the terms and conditions of such purchase is within the accepted technical and economical parameters of the transmission licensee.

(8) For the purpose of this section-

“Least Cost Long Term Generation Expansion Plan” means a plan

prepared by the transmission licensee and amended and approved by the Commission on the basis of the submissions made by the licensees and published by the Commission, indicating the future electricity generating capacity requirements determined on the basis of least economic cost and meeting the technical and reliability requirements of the electricity network of Sri Lanka which is duly approved by the Commission and published in the *Gazette* from time to time; and

“Standardized Power Purchase Agreement” means an agreement entered into by the transmission licensee for the purchase of electrical energy or electricity generating capacity, generated using renewable energy resources under a permit issued by the Sri Lanka Sustainable Authority, established by the Sri Lanka Sustainable Energy Authority Act, No. 35 of 2007, under section 18 of that Act.”.

14. Section 50 of the principal enactment is hereby amended as follows :-

Amendment of section 50 of the principal enactment.

- (1) in subsection (1) of that section :-
- (a) by the substitution in paragraph (a) of that subsection, for the words “apparatus : or”, of the words “apparatus;”;
 - (b) in paragraph (b) of that subsection, for the words “a licensee,”, of the words “a licensee; or”; and

- (c) by the insertion immediately after paragraph (b) of that subsection, of the following new paragraph :-

“(c) intentionally or negligently:-

- (i) alters the quantity of electricity as registered on any meter used for measuring the quantity of electricity supplied to any premises by a distribution licensee; or
- (ii) prevents any meter from duly registering the quantity of electricity supplied through that meter.”;

- (2) by the insertion immediately after subsection (1) of that section, of the following new subsection:-

“(1A) Where any person is prosecuted for an offence under paragraph (c) of subsection (1), a certificate issued by the distribution licensee to the effect that—

- (i) the meter was in the custody or under the control of the person being prosecuted; and
- (ii) there is clear proof that the meter has been tampered causing an alteration of the register of the quantity of electricity registered on such meter and therefore preventing the meter from duly registering such usage,

shall be admissible in evidence and shall be *prima facie* proof of the matters contained therein.”; and

- (3) by the insertion immediately after subsection (4) of that section, of the following new subsection:—

“(4A) Where any person is convicted of an offence under paragraph (c) of subsection (1) of this section, the distribution licensee may discontinue the supply of electricity to the premises of the person convicted and remove the meter in respect of which the offence was committed and thereafter keep the same in safe custody, until the Commission authorizes the licensee to dispose of it. However in the event that the unpaid dues are recovered by the distribution licensee, the distribution licensee shall, within a reasonable period of time, restore the supply of electricity that was disconnected.”.

- 15.** Section 57 of the principal enactment is hereby repealed and the following section substituted therefor :-

Replacement of section 57 of the principal enactment.

“Minister to ensure compliance.

57. The Minister shall, in giving his concurrence as required under subsection (1) of section 13, subsection (1) of section 20, subsection (1) of section 22 and subsection (1) of section 38, as the case may be, of this Act, act in accordance with such criteria as shall be prescribed.”.

- 16.** Section 61 of the principal enactment is hereby amended as follows :—

Amendment of section 61 of the principal enactment.

- (1) by the insertion immediately after the definition of the expression “Central Environmental Authority”, of the following new definition :-

“Ceylon Electricity Board” means the Ceylon Electricity Board established by the Ceylon Electricity Board Act, No. 17 of 1969;”;

18 *Sri Lanka Electricity (Amendment)*
Act, No. 31 of 2013

- (2) in the definition of the expression “electrical plant”, by the substitution for paragraphs (a), (b) and (c) of that definition, of the following paragraphs :—

“(a) an electrical line ; or

(b) an electrical appliance under the control of a consumer;”;

- (3) in the definition of the expression “high voltage lines”, by the substitution for the words “not more than 33 kilovolts”, of the words “not less than 33 kilovolts”; and

- (4) by the insertion immediately after the definition of the word “notice”, of the following new definitions:—

“Power Purchase Agreement” means an agreement entered into by the transmission licensee with a generation licensee for the purchase of bulk electrical energy or bulk electricity generating capacity, exclusively for the purpose of selling electrical energy to distribution licensees;

Amendment of
Schedule I of the
principal
enactment.

17. The Schedule I of the principal enactment is hereby amended as follows :—

- (1) in item 3 of that Schedule—

(a) by the substitution for paragraph (3) of that item, of the following paragraph :—

“(3) Where paragraphs (1) or (2) applies and-

(a) the licensee has made all reasonable efforts to secure the grant of a way leave ; and

(b) such efforts have been unsuccessful,

the Divisional Secretary of the administrative district in which the land, over which the way leave is being requested for or from which an electrical line which is installed is requested to be removed, as the case may be, shall within six weeks of an application being made in that behalf by the licensee concerned, and :-

(i) upon holding an inquiry after giving an opportunity to the owner or occupier of the land concerned, of being heard ; and

(ii) on being satisfied that it is necessary or expedient for the licensee to install and keep installed an electrical line on, under or over the land of the owner or occupier concerned, in order to carry on the activities which the licensee is authorized by its licence to carry on,

may either unconditionally or subject to such terms, conditions and stipulations as such Divisional Secretary considers appropriate, authorize the licensee or prohibit the licensee, as the case may be, from carrying on the activities mentioned in paragraph (1) or (2).

(3A) Where upon the conclusion of an inquiry the Divisional Secretary is

satisfied that the acquisition of the way leave has become necessary for the purpose of carrying on the activities authorized by the licence of the licensee, the Divisional Secretary shall, within six weeks of an application being made by the licensee in that behalf, make his recommendations pertaining to the same, to the Commission. The Commission shall, on being satisfied that it is necessary or expedient, to acquire the land or to install and keep installed an electrical line on, under or over the land concerned in order to carry on the activities which the licensee is authorized to carry on under the licence, recommend to the Minister the acquisition of the same. Thereupon the Minister shall approve the acquisition by Order published in the *Gazette* and the way leave shall thereupon be deemed to be required for a public purpose and be acquired under the Land Acquisition Act and transferred to the licensee. Any amount payable for such acquisition, shall be paid for by the licensee.”; and

(b) by the omission of paragraph (5) of that item ;
and

(2) in item 6 of that Schedule :—

(a) in paragraph (4) of that item, by the substitution for the words “twenty one days” and for the words “may cause”, of the words “seven working days” and of the words “shall cause” respectively ; and

- (b) in paragraph (5) of that item, by the substitution for the words “twenty one days” and for the words “to the Commission.”, of the words “seven working days” and of the words “to the Commission or to a person appointed by the Commission for that purpose, respectively.”.

18. The Schedule II of the principal enactment is hereby amended as follows :—

Amendment of
Schedule II of
the principal
enactment.

- (a) by the repeal of paragraph (5) of item 1 of that Schedule and substitute the following :—

“(5) If a tariff customer:—

- (a) has not, within the requisite period, paid all charges due to a distribution licensee in respect of the supply of electricity to any premises, or the provision of any electricity meter, electric line or electrical plant for the purposes of that supply;
- (b) has failed to comply with a notice from the licensee requiring him or her to cease using any appliance which unduly or improperly interferes with the supply of electricity by the licensee to any other consumer; or
- (c) has failed to pay the monthly instalments due for the requisite period under the agreement entered into under subsection (1B) of section 27 of the Act or any other charges which the customer has agreed to make to the distribution licensee,

the distribution licensee may, at the end of the requisite period cut off the supply to the premises, or to any other premises occupied by the customer, by such means as the licensee thinks fit and recover any expenses incurred in so doing from the customer.”.

- (b) in paragraph (1) of item 5 of that Schedule, by the substitution for the words and figures “subject to the provisions of item 8, any officer authorized by a distribution licensee may enter any premises to” of the words “Notwithstanding the provisions in item 8(1)(a) of Schedule 11 any officer authorized by a distribution licensee as may be prescribed by regulations may enter any premises from 8 a.m. to 5 p.m.”;
- (c) in item 6 of that Schedule—
- (i) in paragraph (1), by the substitution for the words and figures “subject to item 8, enter the premises” of the words “enter the premises from 8 a.m. to 5 p.m.”; and
- (ii) in paragraph (2), by the substitution for the words and figures “subject to item 8, enter the premises” of the words “enter the premises from 8 a.m. to 5 p.m.”;
- (d) in paragraph (1) of item 8 of that schedule, by the substitution for the words “under this Act shall not” of the words “under this Act except under the provisions of item 5 and item 6 of the schedule II shall not”.

Amendment of Schedule III of the principal enactment.

19. Schedule III of the principal enactment is hereby amended by the omission of item 8 of that Schedule.

Sinhala text to prevail in case of inconsistency.

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

Retrospective effect.

21. The amendments made to the principal enactment by the provisions of this Act, shall be deemed for all purposes to have come into force, on April 8, 2009.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**SCIENCE AND TECHNOLOGY
DEVELOPMENT (AMENDMENT)
ACT, No. 32 OF 2013**

[Certified on 25th October, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of October 25, 2013.

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 3.00

Postage : Rs. 5.00

*Science and Technology Development
(Amendment) Act, No. 32 of 2013*

[Certified on 25th October, 2013]

L.D.—O. 20/2012

AN ACT TO AMEND THE SCIENCE AND TECHNOLOGY DEVELOPMENT
ACT, NO. 11 OF 1994

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

- 1.** This Act may be cited as the Science and Technology Development (Amendment) Act, No. 32 of 2013. Short title.
- 2.** (1) The Science and Technology Development Act, No. 11 of 1994 (hereinafter referred to as “the principal enactment”) is hereby amended by the substitution— General amendment to Act, No. 11 of 1994 and other written laws.
- (a) for the expression “the Director of the Foundation” of the expression “the Director-General of the Foundation”;
 - (b) for the expression “the Director of the Technology Institute” of the expression “the Director-General of the Technology Institute”;
 - (c) for the expression “the Director of the Clarke Institute” of the expression “the Director-General of the Clarke Institute”;
 - (d) for the expression “the Director” of the expression “the Director-General”; and
 - (e) for the expression “the Director of the Corporation” of the expression “the Director-General of the Corporation”;

wherever those expressions occur in the principal enactment.

2 *Science and Technology Development
(Amendment) Act, No. 32 of 2013*

(2) Every reference to “the Director” made in relation to, the Director of the National Science Foundation established under section 9 of the principal enactment or the Director of the Industrial Technology Institute established under section 17 of the principal enactment or the Director of the Arthur C. Clarke Institute for Modern Technologies established under section 21 of the principal enactment, in any other written law or in any notice, notification, contract, communication, form, other instrument or document shall, from and after the date of the coming into operation of this Act, be read and construed as a reference made respectively, to the Director-General of the National Science Foundation or the Director-General of the Industrial Technology Institute or the Director-General of the Arthur C. Clarke Institute for Modern Technologies, as the case may be.

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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**CONVENTION AGAINST DOPING IN
SPORT ACT, No. 33 OF 2013**

[Certified on 11th November, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of November 15, 2013.

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 30.00

Postage : Rs. 15.00

*Convention against Doping in Sport
Act, No. 33 of 2013*

[Certified on 11th November, 2013]

L.D.—O. 17/2011.

AN ACT TO GIVE EFFECT TO THE INTERNATIONAL CONVENTION AGAINST DOPING IN SPORT ; TO MAKE PROVISION FOR THE IMPLEMENTATION IN SRI LANKA OF THE SAID CONVENTION BY THE ESTABLISHMENT OF THE SRI LANKA ANTI DOPING AGENCY AND FOR SPECIFYING THE APPLICABLE DOMESTIC LEGAL MECHANISM TO COMBAT DOPING IN SPORT WITHIN THE FRAMEWORK OF THE AFORESAID CONVENTION ; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

WHEREAS an International Convention Against Doping In Sport (hereinafter referred to as “the Convention”) was adopted on the Nineteenth day of October, Two Thousand and Five in Paris, at the General Conference of the United Nations Educational, Scientific and Cultural Organization (UNESCO):

Preamble.

AND WHEREAS the Government of Sri Lanka acceded to the aforesaid Convention on the Twenty-Fourth day of February, Two Thousand and Eleven and the Instrument of Accession was deposited with the Director-General on the Ninth day of March, Two Thousand and Eleven :

AND WHEREAS the aforesaid Convention entered into force in respect of Sri Lanka on the First day of May, Two Thousand and Eleven :

AND WHEREAS it is necessary for the Government of Sri Lanka to enact domestic legislation to give effect to Sri Lanka’s obligations under the aforesaid Convention :

NOW THEREFORE BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Convention against Doping in Sport Act, No. 33 of 2013.

Short title.

2—PL 007661—4,090 (10/2013)

2 *Convention against Doping in Sport
Act, No. 33 of 2013*

Persons to whom
the Act applies.

- 2.** The provisions of this Act shall apply in respect of:—
- (a) all persons who are members of any National Association of Sports, established in terms of the Sports Law, No. 25 of 1973 ;
 - (b) any person or body of persons being an affiliated member, club, team, association or league of any National Association ;
 - (c) every person who participates in any sports activity organized, held, convened or authorized by any National Association of Sports or by any person or body of persons ;
 - (d) every “person connected with the training of an athlete” at any level including any member of his entourage ;
 - (e) every participant (including minors) at a sports event, being held in Sri Lanka or abroad.

PART I

OFFENCES

Offences.

- 3.** (1) Any person who—
- (a) induces, supplies, administers any prohibited substance or uses or applies any prohibited method which are prescribed by regulations made under this Act on an athlete ;
 - (b) induces or introduces its metabolites or its markers in any athlete’s sample ;
 - (c) uses or applies any prohibited substance or prohibited method on any animal used in sport ;
 - (d) engages in sports has in one’s possession, any prohibited substance or prohibited method with the intention of committing an offence under this Act ;

- (e) trafficks in any prohibited substance or uses on an athlete any prohibited substance or any prohibited method in sport,

shall be guilty of an offence under this Act.

‘trafficking’ means—

- (i) to sell, give, procure, transport, send, deliver or distribute ; or
- (ii) to offer to do anything mentioned in paragraph (i).

(2) Any person who—

- (a) attempts to commit ;
- (b) aids and abets the commission of ; or
- (c) conspires with another person or a group of persons in the commission of,

an offence within the meaning of subsection (1), shall be guilty of an offence under this Act.

In this subsection—

“aid or abet” has the same meaning as in section 100 of the Penal Code.

“conspires” has the same meaning as in section 113A of the Penal Code.

(3) A person guilty of an offence under subsection (1) or subsection (2) of this section, shall on conviction on indictment by the High Court, be punished with imprisonment for a term not exceeding two years, and also be liable to a fine not less than rupees five hundred thousand and not more

4 *Convention against Doping in Sport
Act, No. 33 of 2013*

than rupees one million and may impose a prohibition for a certain number of years on his activities where the person convicted is a member of the athlete's entourage.

High Court to try offences under this Act.

4. (1) The High Court of Sri Lanka holden in Colombo or the High Court of the Province established under Article 154p of the Constitution for the Western Province, holden in Colombo, shall, notwithstanding anything to the contrary in any other law, have exclusive jurisdiction to try offences under this Act.

(2) Where an act constituting an offence under this Act is committed outside Sri Lanka, the High Court referred to in subsection (1) shall have jurisdiction to try such offence as if it were committed within Sri Lanka, if—

- (a) the person who committed such act is present in Sri Lanka ;
- (b) such act is committed by a citizen of Sri Lanka ;
- (c) such act is committed on board an aircraft which is operated by the Government of Sri Lanka ; and
- (d) the person in relation to whom the offence is alleged to have been committed is a citizen of Sri Lanka.

PART II

THERAPEUTIC USE EXEMPTIONS

Therapeutic use Exemptions.

5. (1) A Therapeutic Use Exemption (hereinafter referred to as a "TUE") may be granted to an athlete, permitting the use of a prohibited substance or prohibited method by the athlete when participating at any sports event by the Sri Lanka Anti-Doping Agency established under section 10.

(2) An athlete who requires to avail himself of the said TUE shall make an application not less than thirty days

prior to the date on which the approval is required in the form prescribed by regulations to the Sri Lanka Anti-Doping Agency requesting the grant of a TUE. The athlete should forward all supporting medical evidence and documents to the Agency along with such application.

(3) Regulations may be made prescribing any other matters, procedures or documents which may be required for the consideration and grant of a TUE.

6. (1) The Sri Lanka Anti Doping Agency shall on receipt of an application for the grant of a TUE made by an athlete in terms of section 5, submit such application for review by the “Therapeutic Use Exemption Committee” (hereinafter referred to as “the TUE Committee”), which shall be established and appointed by such Agency for such purpose.

Procedure for
the grant of a
TUE.

(2) The TUE Committee should comprise of not less than three members who shall be persons, having experience in clinical, sports and exercise medicine. The members should at the point of being appointed, disclose any conflict of interest which may exist. The Sri Lanka Anti-Doping Agency shall thereupon take steps to appoint another person in place of such member.

(3) The TUE Committee shall recommend the grant of a TUE to the Sri Lanka Anti-Doping Agency, only if,—

- (a) the athlete making the application would experience a severe impairment to health, if the prohibited substance or prohibited method were to be withheld in the process of treatment of an acute or chronic medical condition ;
- (b) it is established to the satisfaction of the Committee, by the athlete, that the use of the prohibited substance or prohibited method would produce no additional enhancement of performance other than

6 *Convention against Doping in Sport*
Act, No. 33 of 2013

that which might be expected by the return of by the athlete to a state of normal health following the treatment for a legitimate medical condition :

Provided that the use of any prohibited substance or prohibited method to increase “low normal” levels of any endogenous hormone is not considered an acceptable therapeutic intervention ;

- (c) there is no reasonable therapeutic alternative for the athlete in the circumstances, other than the use of the prohibited substance or prohibited method ; and
- (d) the necessity for the use of the otherwise prohibited substance or prohibited method, should in no event be a consequence, wholly or in part, of the prior use, without having obtained a TUE, of a substance or method which was at the time of use prohibited.

(4) In arriving at its decision, the Committee shall be guided by the provisions in the International Standard for Therapeutic Use Exemptions of the World Anti Doping Agency (hereinafter referred to as “WADA”) as are embodied in the document titled “Medical information to Support the Decisions of Therapeutic Use Exemption Committees” and the arguments related to the diagnosis and treatment as well as the duration of the validity of TUE’s.

(5) Having considered the evidence and documents in support of the TUE, the TUE Committee shall forward to the Sri Lanka Anti-Doping Agency its recommendation, either recommending the grant of, or refusing the grant of, the requested TUE. The TUE Committee shall set out in such recommendation, the reasons for its decision.

Issue of TUE.

7. (1) The Sri Lanka Anti-Doping Agency shall on receipt of the recommendation forwarded to it by the Committee, grant approval and issue TUE or reject the application with reasons assigned.

(2) The TUE shall set out clearly the prohibited substance or prohibited method in respect of which the TUE is granted and the period for which such exemption is so granted, along with any other conditions.

8. A TUE granted in accordance with the provisions of this Part of the Act, shall be cancelled if,— Cancellation of a TUE.

- (a) the athlete to whom the TUE is granted, does not promptly comply with any requirements or conditions subject to which the TUE has been granted by the Sri Lanka Anti-Doping Agency ;
- (b) the period for which the TUE was granted has expired ; or
- (c) the decision of the Sri Lanka Anti Doping Agency is reversed by the World Anti-Doping Agency.

9. If at the end of the period for which the TUE has been granted, an athlete is still required to use the prohibited substance or method for which the TUE was granted, then a further application may be made in the manner set out above. Extension of period of applicability of TUE.

PART III

ESTABLISHMENT OF THE SRI LANKA ANTI DOPING AGENCY

10. (1) There shall be established, in accordance with the provisions of this Act, an Agency which shall be called the Sri Lanka Anti Doping Agency (hereinafter referred to as “the Agency”). Establishment of the Sri Lanka Anti Doping Agency.

(2) The Agency shall, by the name assigned to it by subsection (1), be a body corporate with perpetual succession and a common seal and may sue and be sued in such name.

Objectives of the Agency.

11. The objectives of the Agency shall be to—

- (a) take such measures as are required for eradicating doping in sport ;
- (b) promote research into the area of doping in relation to sports and reciprocal testing between the Agency and other International Organizations carrying out similar functions.

Powers, duties and functions of the Agency.

12. The Agency shall have such powers as may be necessary for the implementation of its objectives and the discharge of the duties and functions assigned to it, and in particular shall have the power to do all or any of the following :—

- (a) to plan, co-ordinate, implement and monitor anti-doping activities ;
- (b) to take measures against anti-doping rule violations ;
- (c) to acquire (whether by sale, gift or otherwise), hold, take or give on lease or hire, mortgage, pledge and sell or otherwise dispose of, any movable or immovable property ;
- (d) to open and maintain current and savings accounts in any bank ;
- (e) to accept grants or donations from persons or bodies of persons, whether in or outside Sri Lanka ;
- (f) to enter into or perform, all such contracts as may be necessary for the exercise of its powers or the discharge of its functions ;
- (g) to invest any money belonging to the Agency ;

- (h) to borrow such sums of money as may be necessary for the purpose of discharging its functions ;
- (i) to appoint, employ, remunerate and exercise disciplinary control over, and dismiss such officers and servants as are necessary for the discharge of the functions of the Agency under this Act ;
- (j) to charge fees for the services and assistance provided by the Agency ; and
- (k) to do all such other things which in the opinion of the Agency are necessary to facilitate the discharge of its functions.

13. (1) The administration, management and control of the affairs of the Agency shall be vested in a Board of Governors (hereinafter referred to as the “Board”).

Administration of the Agency to be vested in the Board.

(2) The Board shall, for the purpose of administering the affairs of the Agency exercise, perform and discharge the powers, duties and functions conferred or imposed on or assigned to the Agency by this Act.

14. (1) The Board shall consist of the following :—

Constitution of the Board.

- (a) ex-officio members, namely—
 - (i) an officer not below the rank of Senior Assistant Secretary nominated by the Secretary to the Ministry of the Minister to whom the subject of Sports is assigned ;
 - (ii) the Director-General of Sports Development ;
 - (iii) the Director-General of the National Institute of Sports Medicine ;
 - (iv) the Director of the National Institute of Sports Science ; and

10 *Convention against Doping in Sport
Act, No. 33 of 2013*

(b) six members appointed by the Minister (hereinafter referred to as the “appointed members”) distinguished in the field of law, sports medicine and sports science.

(2) The Minister shall appoint one of the appointed members of the Board to be the Chairman of the Board. The Chairman so appointed shall hold office for a term of three years and shall be eligible for reappointment.

(3) A person shall be disqualified from being appointed or from continuing as a member of the Board, if he—

- (a) is, or becomes, a member of Parliament or a member of a Provincial Council or a member of a Local Authority as the case may be ; or
- (b) directly or indirectly, holds or enjoys any right or benefit under any contract made by or on behalf of the Agency ; or
- (c) has any financial or other interest as is likely to affect prejudicially the discharge by him of his functions as a member of the Board.

Duties of the Board.

15. It shall be the duty of the Board to advise the Minister on any or all of the matters related to the objects of the Agency and for any such matter referred to the Board for advice by the Minister.

Power of the Minister to give special or general directions to the Board.

16. The Minister may from time to time issue special or general directions in writing relating to the exercise of the powers and the performance of the duties of the Board, and the Board shall give effect to such directions.

Term of office of appointed members.

17. (1) An appointed member of the Board shall hold office for a period of three years from the date of the appointment.

(2) The Minister may if he considers it expedient to do so, remove, with reasons assigned therefor, any appointed member of the Board from office.

(3) An appointed member of the Board may at any time resign his office by a letter addressed to the Minister.

(4) In the event of a vacancy occurring in the membership of the Board as a result of any appointed member vacating office by death, resignation, removal from office or otherwise, another person shall, having regard to the provisions of section 14, be appointed to fill such vacancy.

(5) Where another person is appointed to fill a vacancy caused by the death, resignation, removal from office or otherwise of an appointed member, the person so appointed shall hold such office for the unexpired part of the term of office of the member of the Board whom he succeeds.

(6) Where any appointed member is by reason of illness, infirmity or absence from Sri Lanka for a period of not less than three months, temporarily unable to perform his duties, another person, may, having regard to the provisions of section 14, be appointed to act in his place.

(7) Any appointed member of the Board, who is absent without leave from three consecutive meetings of the Board shall be deemed to have vacated his office.

18. (1) The Chairman or in absence of the Chairman, the Vice Chairman shall preside at all meetings of the Board. In the absence of the Chairman and the Vice Chairman from any meeting of the Board, the members present at such meeting shall nominate one member from amongst those present, to preside at such meeting.

Meetings of the Board.

(2) In the event of an equality of votes at any meeting of the Board, the Chairman, or the member presiding at such meeting shall in addition to his vote, have a casting vote.

12 *Convention against Doping in Sport
Act, No. 33 of 2013*

(3) The meetings of the Board shall be convened by the Chairman and shall be held as frequently as is necessary for the purpose of discharging the functions of the Agency under this Act.

(4) The quorum for meeting of the Board shall be four members.

(5) The Board may pay any member with the approval of the Minister, such remuneration or allowance, as may be decided by the Board with the concurrence of the Minister of Finance.

(6) Subject to the provisions of this Act, regulations may be made, regulating the procedure to be followed with regard to conduct of its meetings and the transaction of business at such meetings. The Board may make rules in this regard.

The Agency deemed to be a scheduled Institution within the meaning of the Bribery Act.

19. The Agency shall be deemed to be a Scheduled Institution, within the meaning of the Bribery Act, and the provisions of that Act shall be construed accordingly.

Officers and servants of the Agency to be public servants.

20. All members, officers and servants of the Agency shall be deemed to be public servants within the meaning, and for the purposes, of the Penal Code.

Proceedings of the Board not to be invalid by reason of any vacancy or defect in the appointment of a member.

21. Subject to the provisions of subsection (4) of section 17, the Board shall have the power to act notwithstanding any vacancy in its membership, and no act or proceeding of the Board shall be invalid by reason only of the existence of any such vacancy or any defect in the appointment of a member thereof.

22. (1) The Board shall appoint a fit and proper person distinguished in the field of medicine or sports medicine as Director-General of the Agency who shall be the Chief Executive Officer of the Agency for a period of three years and shall be eligible for reappointment.

Appointment of the Director-General.

(2) The Director-General shall execute or perform such powers, functions and duties as may be delegated to him by the Board. The Director-General may delegate to any member of the Board any of his powers and duties.

23. (1) (a) The Board may establish Committees and Panels to assist it in the performance of its functions under this Act and may appoint such persons as it may deem fit to be members of any such Committee or Panel.

Establishment of Committees and Panels.

(b) A Committee or Panel shall carry out its functions and fulfill its obligations as stipulated in the terms of reference given to such Committee or Panel by the Board.

(c) The Board may where it considers necessary, co-opt as a member to a Committee or Panel any person who possesses the required knowledge and expertise in the relevant field for the purpose of finalizing the particular matter under consideration. Such person shall not be a permanent member and shall not have the right to vote in respect of any issue which may arise in the course of its business.

(d) The term of office of the members of any Committee or panel shall be four years.

(e) Where a member of Committee or Panel dies or resigns, the Board may, appoint another person to succeed the member who dies or resigns:

Provided that the member so appointed in place of such member shall hold office only for the unexpired portion of the term of office of the member whom he succeeds.

(f) A member of a Committee or Panel may be re-appointed for another four year period only.

(g) A medical practitioner and a sports administrator shall be included in every such Committee or Panel. Each such member shall also make a disclosure of any involvement of such member which may affect the impartiality of the decision of the committee or Panel.

(h) The Committee or Panel may appoint an expert to assist and advise the Committee or Panel on any hearing, on a case by case basis.

(i) The Athlete or a member of his entourage, Agency, the International Federation, the National Sports Association and WADA shall have the right to appear as observers and attend the hearings of the Disciplinary Panel.

(j) The Athlete or a member of his entourage may forego a hearing by waiving in writing, the right to a hearing. The Athlete or related person shall also in such letter acknowledge the violation of the anti-doping rules and state that such athlete or person accepts the consequences of such violation as are prescribed in relation thereto.

(k) Every hearing in terms of this section shall should be completed as expeditiously as possible and in any event, prior to the expiry of three months of the date on which the Committee or Panel commenced its hearing.

(l) The decision of a Committee or Panel on the conclusion of a hearing shall be given in writing and shall be signed by three members of each Committee or Panel and be dated. In the event of a dissent, the member dissenting shall state his reasons for such dissent as part of the decision of the Committee or Panel.

(m) Every decision of the Committee or Panel shall set out the consequences applicable to the Athlete or Person concerned.

(n) Every decision of the Committee or Panel shall be notified to the Athlete or a member of his entourage, Agency, the International Federation, the National Association of Sports and WADA as soon as practicable.

(o) Rules may be made setting out the procedure to be followed by a Committee or Panel in relation to the hearings under this section.

(2) The Board shall constitute a Panel to be called the “Sri Lanka Anti-Doping Disciplinary Panel” (hereinafter referred to as the “Disciplinary Panel”) which shall consist of-

- (a) an officer not below the rank of Senior Assistant Secretary nominated by the Secretary to the Ministry of the Minister to whom the subject of Sports is assigned, who shall be the Chairman;
- (b) two persons from among lawyers who have more than five years experience in court appearances, who shall both be Vice Chairmen;
- (c) three persons from among medical practitioners who have more than five years experience in the field of sports medicine;
- (d) three persons who shall be persons who have had previous experience in sports administration.

PART IV

DISCIPLINARY PROCEDURE AND APPEALS PROCEDURE IN RELATION TO ANTI-DOPING RULE VIOLATIONS

24. The Board may, on the basis of the finding of any investigation regarding anti-doping rule violation carried out by a Disciplinary Panel appointed under section 23, assert that there has been an anti-doping rule violation if-

- (a) there has been an adverse analytical finding in respect of an athlete based on an allegation of doping

Situation of an anti-doping rule violation.

16 *Convention against Doping in Sport
Act, No. 33 of 2013*

along with a provisional suspension and a provisional hearing;

- (b) the test of the sample has not been declared void due to an irregularity;
- (c) the prohibited substance present is not consistent with the TUE granted to the athlete in terms of this Act;
- (d) the Sample B analysis conforms the Sample A finding or the athlete has not requested a sample B analysis;
- (e) all follow-up investigations lead clearly to the conclusion that an Anti Doping Rule Violation has been committed by the Athlete or any other person; and
- (f) the athlete has not provided any information or evidence on the validity of the anti-doping test, which requires further investigation.

Steps to be taken if the Board asserts an anti-doping rule violation.

25. (1) Where the Board asserts an anti-doping rule violation in terms of section 24, the Board shall in writing, notify its assertion to the Athlete or Person against whom the adverse analytical finding was made, the national anti-doping body, the International Federation, the National Association of Sports and WADA.

(2) The Board shall also in the event that it makes such an assertion, notify the Sri Lanka Anti-doping Disciplinary Panel established in terms of section 23 of such assertion and request that a hearing be conducted by the Sri Lanka Anti-Doping Disciplinary Panel in accordance with such guidelines as shall be specified by rules.

(3) The Board shall thereupon forward to the Sri Lanka Anti-Doping Disciplinary Panel all documentation which is relevant to the violation and which is available with them.

26. (1) Any Athlete or person aggrieved by a decision of- Appeal.

(a) a Disciplinary Panel in terms of section 23; or

(b) a decision of the Agency refusing to grant to an athlete a TUE which is requested in terms of section 5,

may appeal to the Appeal Panel appointed by the Minister, within two weeks of the decision being communicated to him.

(2) The decision of the Appeal Panel shall be final and conclusive.

(3) The Minister shall appoint an Anti-Doping Appeal Panel (hereinafter referred to as the "Appeal Panel") which shall consist of six members who have distinguished in the field of law and sports medicine to hear appeals in respect of matters arising from the violation of Anti-Doping Rules as may be prescribed.

27. (1) Every decision of a Panel upon a hearing in terms of this Act may be appealed against by a party aggrieved by such decision. Every such appeal shall be made to CAS and the provisions of the Code shall be applicable thereto. Consequences of an adverse decision by the Appeal Panel.

(2) Where any athlete has been found to have acted in contravention of the Anti Doping Rules applicable in Sri Lanka, such athlete may be punished in terms of the applicable provisions of the WADA Code. Rules may be made setting out the punishments which are contained in the WADA Code as being applicable to anti doping contravention.

PART V

FINANCE

- Fund. **28.** (1) The Agency shall have its own fund.
- (2) There shall be credited to the fund of the Agency-
- (a) all such sums of money as may be voted from time to time by Parliament for the use of the Agency;
 - (b) all such sums of money as may be received by the Agency in the exercise, performance and discharge of its powers, duties and functions; and
 - (c) all such sums of money as may be received by the Agency by way of loans, donations, gifts or grants from any source whatsoever, whether in or outside Sri Lanka.
- (3) There shall be paid out of the fund of the Agency-
- (a) all such sums of money as are required to defray any expenditure incurred by the Agency in the exercise, performance and discharge of its powers, duties and functions under this Act; and
 - (b) all such sums of money as are required to be paid out of such fund, by or under this Act.
- Financial year of the Agency. **29.** The financial year of the Agency shall be the calendar year.
- Audit of Accounts. **30.** (1) The provisions of Article 154 of the Constitution relating to the audit of accounts of public corporations shall apply to, and in relation to, the audit of the accounts of the Agency.

(2) The provisions of Part II of the Finance Act, No. 38 of 1971 shall, *mutatis mutandis* apply to the financial control and accounts of the Agency.

PART VI

GENERAL

31. Where an offence is committed by a body of persons, then-

Offences committed by body of persons.

- (a) if such body is a body corporate, then every person who, at the time of the commission of the offence, was a director, manager, officer or servant of such body corporate; and
- (b) if such body is a firm, then every person who at the time of the commission of the offence was a partner of that firm,

Shall be deemed to be guilty of that offence, unless he proves that the offence was committed without his knowledge or that he exercised due diligence to prevent the commission of such offence.

32. (1) Any expense incurred by the Board in any suit or prosecution brought by or against the Board before any court, shall be paid out of the Fund of the Agency and any costs paid to or recovered by the Board in any such suit or prosecution shall be credited to the Fund of the Agency.

Expenses to be paid out of the Fund.

(2) Any expense incurred by any member, officer or any servant of the Board in any suit or prosecution brought by or against such person before any court in respect of any act or omission which is done or purported to be done by such person in good faith for the purpose of carrying out the provisions of this Act shall, if the court holds that such act or omission was done in good faith, be paid out of the Fund of the Agency, unless such expenses are recovered by such member, officer or servant in such suit or prosecution.

Rules.

33. (1) The Agency may make rules for following purposes:—

- (a) setting out the procedure for adopting testing methods, establishment of Registered Testing Pools, sample collection, accreditation of testing laboratories, standards to be maintained by testing laboratories based on the Code of International Standards for testing Laboratories;
- (b) procedure to be followed in the analysis of samples;
- (c) procedure for results management in relation to samples;
- (d) specifying anti-doping rules applicable and the consequences of anti-doping rule violation;
- (e) specifying anti-doping control activities;
- (f) specifying the procedures applicable in relation to Negative Analytical findings and Adverse Analytical findings and principles governing provisional suspension of an athlete, suspension of an athlete;
- (g) specifying matters connected with the granting of TUE;
- (h) specifying the Sri Lanka Code of Standards for the testing of samples based on the Code of International Standards for testing of samples;
- (i) procedure for re-entry of a banned athlete;
- (j) procedure for the providing access to Independent Observers;
- (k) the procedure to be followed by Agency in relation to in competition testing of athletes; and

(l) the procedure to be followed by Agency in relation to out of competition testing of athletes.

(2) A rule made by the Agency under subsection (1) shall not have effect until it is approved by the Minister and is published in the *Gazette*.

34. (1) The Minister may make regulations in respect of all matters required by this Act to be prescribed or in respect of which regulations are required or authorized to be made under this Act. Regulations.

(2) Every regulation made by the Minister shall be published in the *Gazette* and shall come into operation from the date of such publication.

(3) Every regulation made by the Minister shall, as soon as convenient after its publication in the *Gazette* but not later than sixty days from the making thereof, be brought before the Parliament for approval. Any regulation which is not so approved shall be deemed to be rescinded as from the date of its disapproval but without prejudice to anything previously done thereunder.

(4) Notification of the date on which any regulation made by the Minister is so deemed to be rescinded shall be published in the *Gazette*.

35. All actions, things or matters done, decisions taken and implemented by the Sri Lanka Anti Doping Agency appointed in terms of the Sports Law, No. 25 of 1973 and in terms of the Sri Lanka Anti Doping Code compiled by the Agency and effective from April 2009, and in force on the day immediately prior to the coming into operation of this Act, shall be deemed to be actions, things and decisions taken, done and implemented by the Sri Lanka Anti Doping Agency appointed by section 10 of this Act and shall be deemed to have been, and to be, validly done and all persons concerned are hereby indemnified against all actions civil or criminal, in respect thereof. Validation.

Interpretation.

36. In this Act, unless the context otherwise requires-

“athlete” means any person who participates in any sport at the international or national level or any sports event;

“CAS” means Court of Arbitration of Sports;

“Code” means the World Anti-Doping Code adopted by the World Anti-Doping Agency (WADA) on March 5, 2003 at Copenhagen, as amended from time to time;

“competition” means a single race, match, game or singular athletic contest;

“in-competition testing” means for purposes of differentiating between in-competition and out-of-competition testing, unless provided otherwise in the rules of an international Federation or other relevant anti-doping organization, a test where an athlete is selected for testing in connection with a specific competition;

“person connected with the training of an athlete” includes every person who is a Curator, Match Adjudicator, Umpire, Referee, Sports Manager, Coach, Trainer, Sports Associate, Masseur, Physio, Medico, or Paramedic;

“sports organization” means any organization that serves as the ruling body for an event for one or several sports;

“testing” means the parts of the doping control process involving test distribution planning, sample collection, sample handling and transport of sample to the laboratory;

“Therapeutic Use Exemption (TUE)” means an exemption granted in accordance with standards for granting Therapeutic Use Exemptions;

“use” means the application, injection or consumption by any means whatsoever of any prohibited substance or prohibited method;

“World Anti-doping Agency (WADA)” means the entity established for the purposes of the International Convention against Doping in Sport in Switzerland, on November 10, 1999.

37. 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**BUDDHIST TEMPORALITIES (AMENDMENT)
ACT, No. 34 OF 2013**

[Certified on 11th November, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of November 15, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 7.00

Postage : Rs. 5.00

*Buddhist Temporalities (Amendment)
Act, No. 34 of 2013*

[Certified on 11th November, 2013]

L.D.—O. 27/2012

AN ACT TO AMEND THE BUDDHIST TEMPORALITIES ORDINANCE

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

- 1.** This Act may be cited as the Buddhist Temporalities (Amendment) Act, No. 34 of 2013. Short title.
- 2.** The Buddhist Temporalities Ordinance (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the expression “Commissioner of Buddhist Affairs”, wherever that expression occurs in the principal enactment, other than in section 2, of the expression “Commissioner-General of Buddhist Affairs”. Amendment of Chapter 318.
- 3.** Section 2 of the principal enactment is hereby amended as follows:— Amendment of section 2 of the principal enactment.

 - (a) by the insertion immediately after the definition of “bhikku”, of the following new definition:—

“Commissioner-General of Buddhist Affairs” means the person for the time being holding the office of the Commissioner-General of Buddhist Affairs and includes any Commissioner, Deputy Commissioner and Assistant Commissioner; and
 - (b) by the repeal of the definition of “Commissioner of Buddhist Affairs”.
- 4.** (1) All rights, liabilities and obligations of the Commissioner of Buddhist Affairs under the principal enactment immediately prior to the date of commencement of this Act shall be deemed to be the rights, liabilities and obligations of the Commissioner-General of Buddhist Affairs. Transfer of rights liabilities and obligations.

2 *Buddhist Temporalities (Amendment)*
Act, No. 34 of 2013

(2) Any act or proceeding commenced under the principal enactment by the Commissioner of Buddhist Affairs and not completed before the commencement of this Act may be continued and completed by the Commissioner-General of Buddhist Affairs.

Sinhala text
to prevail in
case of
inconsistency.

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

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

**FISHERIES AND AQUATIC RESOURCES
(AMENDMENT) ACT, No. 35 OF 2013**

[Certified on 22nd November, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of November 22, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 40.00

Postage : Rs. 20.00

*Fisheries and Aquatic Resources (Amendment)
Act, No. 35 of 2013*

[Certified on 22nd November, 2013]

L. D.—O. 1/2011.

AN ACT TO AMEND THE FISHERIES AND AQUATIC RESOURCES
ACT, NO. 2 OF 1996

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

- 1.** This Act may be cited as the Fisheries and Aquatic Resources (Amendment) Act, No. 35 of 2013. Short title.
- 2.** The long title to the Fisheries and Aquatic Resources Act, No. 2 of 1996 (hereinafter referred to as the “principal enactment”) is hereby amended, by the substitution, for the words and figures “FISHERIES AND AQUATIC RESOURCES IN SRI LANKA; TO REPEAL THE FISHERIES ORDINANCE (CHAPTER 212),”, OF THE WORDS “FISHERIES AND AQUATIC RESOURCES IN SRI LANKA; TO GIVE EFFECT TO SRI LANKA’S OBLIGATIONS UNDER CERTAIN INTERNATIONAL AND REGIONAL FISHERIES AGREEMENTS; TO REPEAL THE FISHERIES ORDINANCE (CHAPTER 212),”. Amendment of the long title to the Fisheries and Aquatic Resources Act, No. 2 of 1996.
- 3.** Section 3 of the principal enactment is hereby amended in subsection (1) of that section as follows:— Amendment of section 3 of the principal enactment.
- (1) by the repeal of paragraphs (b), (c), (d) and (e) of that subsection and the substitution therefor of the following paragraphs:—
- “(b) the Director-General;
- (c) the Secretary to the Ministry of the Minister of the Board of Ministers of every province to whom the subject of fisheries has been assigned;
- (d) the Chairman of the Council of the National Institute of Fisheries and Nautical

2 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

Engineering, established under the National Institute of Fisheries and Nautical Engineering Act, No. 36 of 1999;

(e) the Director of Planning and Monitoring of the Ministry of Fisheries, who shall be the Secretary of the Council;”;

(2) by the repeal of paragraphs (i) and (j) of that subsection and the substitution therefor of the following paragraphs:—

“(i) the Secretary to the Ministry of the Minister to whom the subject of Environment is assigned, or his nominee;

(j) the Director-General of the Coast Conservation and Coastal Resource Management Department, established under Coast Conservation and Coastal Resource Management Act, No. 57 of 1981;”;

(3) by the insertion, immediately after paragraph (j) of that subsection, of the following paragraphs:—

“(ja) the Chairman of the National Aquaculture Development Authority of Sri Lanka established under the National Aquaculture Development Authority of Sri Lanka Act, No. 53 of 1998;

(jb) the Director-General (Technical) of the Ministry of Fisheries;

(jc) the Director-General of the Department of Coast Guard, established under the Department of Coast Guard Act, No. 41 of 2009;

(jd) the Conservator-General of Forests, appointed under the Forest Conservation Ordinance (Chapter 451);

Fisheries and Aquatic Resources (Amendment) Act, No. 35 of 2013 3

- (je) the Commissioner-General of Agrarian Development, appointed under the Agrarian Development Act, No. 46 of 2000;
- (jf) the Secretary to the Ministry of the Minister to whom the subject of Irrigation has been assigned, or his nominee;
- (jg) the Secretary to the Ministry of the Minister to whom the subject of Wild Life Conservation has been assigned, or his nominee;
- (jh) the Secretary to the Ministry of the Minister to whom the subject of River Basins has been assigned, or his nominee;
- (ji) the Secretary to the Ministry of the Minister to whom the subject of Land has been assigned, or his nominee;
- (jj) the Secretary to the Ministry of the Minister to whom the subject of Tourism has been assigned, or his nominee;
- (jk) the President of the All Ceylon Madel Owners Fisheries Co-operative Society Limited, registered under the Co-operative Societies Law, No. 5 of 1972;
- (jl) the Chairman of National Fisheries Federation;
- (jm) two persons engaged in fishing, nominated by the National Fisheries Federation of Fisheries Organizations;
- (jn) two persons engaged in fishing nominated by the Multi Day Fishing Boat Owners Association;”.

4 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

Amendment of heading appearing in PART II of the principal enactment.

4. The heading appearing in PART II of the principal enactment is hereby amended by the substitution for the words “Licensing of Fishing Operations” of the words “Licensing of Fishing Operations in Sri Lanka Waters”.

Insertion of new PART II A in the principal enactment.

5. The following new part is hereby inserted immediately after PART II of the principal enactment and shall have effect as PART II A of the enactment:—

“PART II A

LICENSING OF FISHING OPERATIONS IN THE HIGH SEAS

Licensing of Fishing Operations in the High Seas.

14A. No person shall engage in any prescribed fishing operations in the High Seas, except under the authority, and otherwise than in accordance with the terms and conditions, of a licence granted by the Director-General.

Application for a licence.

14B. (1) Every application for a licence under section 14A shall be made in the prescribed form to the Director-General, and shall be accompanied by the declaration referred to in subsection (2) and the prescribed fee.

(2) (a) An application under subsection (1) shall be accompanied by a declaration, on oath, signed by the applicant stating whether he has, or has not, been issued with a licence or a permit by another State to fish in the High Seas.

(b) If the applicant declares that he has been issued with a licence or a permit by another State to fish in the High Seas, he shall also declare—

- (i) the name of the State which has issued such licence or permit, and the date on which it was issued;

- (ii) in case such licence or permit has been subsequently suspended, the date on which it was suspended, and the period for which it was suspended; and
- (iii) in case such licence or permit has been subsequently cancelled, the date on which it was cancelled.

(3) On receipt of an application under subsection (1) the Director-General shall, subject to the provisions of subsection (4), either grant a licence or for reasons to be recorded by him, refuse to grant a licence.

(4) The Director-General shall refuse to grant a licence under subsection (3) if-

- (a) the local fishing boat in respect of which the application has been made is not constructed in accordance with the specifications prescribed by regulations made under this Act;
- (b) such boat is not registered under this Act;
- (c) such boat is not marked in accordance with uniform and internationally recognizable vessel marking systems;
- (d) the fishing gear carried on such boat is not marked in accordance with uniform and internationally recognizable gear marking systems enabling identification of the owner of the gear;

6 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

- (e) such boat is not equipped with a vessel monitoring system and communication equipment, which enables the Director-General and his staff to communicate effectively with such boat and to exercise control over the activities of such boat;
- (f) such boat is not equipped with the safety equipment prescribed by regulations made under this Act;
- (g) the applicant has been authorized to use such boat for fishing in the High Seas by a licence or a permit issued by another State—
 - (i) such licence or permit has been suspended for a period; and
 - (ii) the period of suspension is still in force; or
 - (iii) such licence or permit has been cancelled; and
 - (iv) a period of three years has not elapsed since such cancellation.

Form and duration of licence.

14c. Every licence granted under this Part shall—

- (a) be in such form as may be prescribed;
- (b) unless suspended or cancelled earlier, be in force for a period of one calendar year from the date of grant of such licence;

Fisheries and Aquatic Resources (Amendment) Act, No. 35 of 2013 7

- (c) be subject to such terms and conditions as may be prescribed with regard to the fishing operations authorized by such licence, including conditions relating to the provision of information by the holder of the licence regarding the area of operations of the local fishing boat to which the licence applies, and the retained catch, the discarded catch and landings of such boat in relation to each fishing trip.

Register of Licences.

14D. (1) The Director-General shall cause to be maintained a register of all licences granted under this Part of the Act. Such register may also be maintained in electronic form.

(2) A copy or extract purporting to be certified under the hand of the Director-General to be a true copy of, or extract from, any register maintained under subsection (1) shall be admissible in evidence without proof of the signature or appointment of the Director-General, and shall be *prima facie* evidence of the contents of such register for all purposes, and in all proceedings, civil or criminal.

Licence to be carried on board.

14E. The holder of a licence granted under this Part shall cause such licence to be carried at all times on the local fishing boat to which the licence applies, and shall produce such licence for inspection when required to do so by a duly authorized officer.

Prohibition on fishing in foreign waters.

14F. The holder of a licence granted under this Part shall not use, or cause to be used, the local fishing boat to which the licence applies for fishing operations in waters within the national jurisdiction of another State, unless authorized to do so in accordance with the laws of that State.

8 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

Licensee to
comply with
conservation
and
management
measures.

14G. The holder of a licence granted under this Part, authorizing the use of a local fishing boat for fishing operations in the High Seas shall not use such boat, or cause such boat to be used, in contravention of regulations, made by the Minister under section 61(*t*), implementing conservation and management measures adopted—

- (a) under the United Nations Convention on the Law of the Sea of December 10, 1982;
- (b) by the Indian Ocean Tuna Commission;
- (c) under the Fish Stocks Agreement 1995; and
- (d) under the Food and Agriculture Organization (FAO) of the United Nations Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing 2009,

and which are binding on Sri Lanka.

Renewal of
licence.

14H. (1) The holder of a licence granted under this Part may apply to the Director-General for a renewal of the licence, not less than thirty days before the expiry of the licence.

(2) The Director-General shall renew the licence if he is satisfied that—

- (a) the local fishing boat to which the licence applies continues to comply with the conditions referred to in section 14B (4);

- (b) the holder of the licence has observed the terms and conditions of such licence;
- (c) the holder of the licence has paid the prescribed fee for the renewal of the licence; and
- (d) the renewal of the licence will not undermine the effectiveness of the conservation and management measures referred to in section 14G, and implemented by regulations made under section 61.

Suspension of a licence.

14i. The Director-General shall, after giving the holder of a licence an opportunity of being heard, suspend a licence granted under this Part, if he is satisfied that such holder is being investigated for the contravention of section 14F or section 14G. Any such suspension shall be effective until the conclusion of the investigation.

Cancellation of a licence.

14j. The Director-General shall cancel a licence granted under this Part, if he is satisfied that—

- (a) the holder of the licence has been convicted of an offence under this Act;
- (b) the holder of the licence has contravened any provision of this Act or any regulation made thereunder or any term or condition of such licence;
- (c) the holder of the licence has used the local fishing boat to which the licence applies for unauthorized

10 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

fishing in waters within the national jurisdiction of another State, or for unauthorized or illegal activities in waters within the national jurisdiction of another State or in the High Seas;

- (d) the fishing boat to which the licence applies has ceased to be a local fishing boat; and
- (e) the registration of the fishing boat has been cancelled.

Director-General to communicate the decision together with reasons.

14κ. Where the Director-General refuses to grant or renew a licence or suspends or cancels a licence, he shall communicate such decision and the reasons therefor to the applicant or to the licensee, as the case may be.

Appeals.

14λ. (1) The applicant or the licensee, as the case may be, who is aggrieved by a decision communicated to him under section 14κ, may appeal against such decision to the Secretary of the Ministry of the Minister in writing, within thirty days from the date on which the decision is communicated to him.

(2) (a) The Secretary shall refer every appeal made to him under subsection (1) to the Appeals Advisory Committee for its recommendations on such appeal.

(b) The Appeals Advisory Committee shall consist of three persons appointed by the Secretary from amongst persons who have knowledge and experience in the management and conservation of fisheries and aquatic resources.

(c) The Appeals Advisory Committee shall make its recommendations on an appeal referred to it under paragraph (a) after having heard both parties, within fourteen days of such reference.

(3) The Secretary shall determine an appeal made to him under subsection (1) taking into consideration the recommendations of the Appeals Advisory Committee, and may either—

(a) allow the appeal and direct the Director-General to grant or renew the licence or to revoke the suspension or cancellation of the licence; or

(b) disallow the appeal for reasons assigned.

(4) The Director-General shall comply with any direction issued to him under subsection (3) by the Secretary.

(5) When an application for a licence or the renewal of a licence is refused, the Director-General shall refund to the applicant or the licensee, as the case may be, the fee accompanying such application.

(6) The decision of the Secretary under this section shall be final and conclusive.

Transfer of licences.

14M. (1) A licence granted under this Part shall not be transferred except with the consent of the Director-General and any such transfer shall be endorsed upon such licence. In the event of a transfer, the registration of the fishing boat shall be transferred in the transferee's name.

12 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

(2) A person whose licence has been cancelled under section 14J shall not be entitled to have a licence transferred in his name.

Educational programmes for fishers.

14N. The Director-General shall, subject to the availability of resources, conduct long term educational and training programmes, to educate the fishers on the regulations made under this Act and on the guidelines issued by the Indian Ocean Tuna Commission; and to create awareness among fishers about the measures taken by the Government to conserve fish stocks and to minimize pollution.”.

Amendment of section 15 of the principal enactment.

6. Section 15 of the principal enactment is hereby amended in subsection (2) of that section, by the substitution, for the words “Sri Lanka Waters”, of the words “Sri Lanka Waters or the High Seas”.

Insertion of new sections 16A and 16B in the principal enactment.

7. The following new sections are hereby inserted immediately after section 16 and shall have effect respectively as sections 16A and 16B, of the principal enactment:—

“Cancellation or suspension of registration of fishing boats and the licence for fishing operations.

16A. The Director-General may, where he has reasonable grounds to believe that any person is engaged in carrying out unlawful fishing operations in waters within the jurisdiction of another State, and the fishing boat used for such operations is a local fishing boat registered under section 15, he may, after affording such person or the owner, as the case may be, an opportunity of being heard—

- (a) cancel or suspend for such period as may be determined by him, the registration of such boat as a local fishing boat under section 15; and

- (b) cancel or suspend any licence issued in respect of that fishing boat, under section 6 or section 14A, as the case may be, authorizing the licensee to engage in any prescribed fishing operations in Sri Lanka waters or the High Seas, as the case may be.

Cancellation on information by owner.

16B. Where the owner of a registered fishing boat requests the Director-General, in writing, to cancel the registration of a fishing boat which is registered in his name, as he does not intend to use such fishing boat for the purpose of fishing in Sri Lanka waters or the High Seas after a specified date, the Director-General shall after satisfying himself on the fact that such fishing boat will not be used for the purpose of fishing in Sri Lanka waters or the High Seas, cancel the registration of such fishing boat. Such cancellation shall be effective from the date as is specified by him. He shall also inform the owner of the fact of cancellation in writing.”.

8. Section 28 of the principal enactment is hereby amended, by the substitution, for the words “Sri Lanka waters”, of the words “Sri Lanka Waters or the High Seas”.

Amendment of section 28 of the principal enactment.

9. Section 31 of the principal enactment is hereby repealed and the following section substituted therefor :—

Replacement of section 31 of the principal enactment.

“Fisheries Management Areas.

31. (1) The fishers of any area may request the Director-General, in writing, to designate a specified area of Sri Lanka waters or both such waters and the land adjacent thereto, as a Fisheries Management Area for the purposes of this Act.

(2) The Director-General may—

- (a) of his own motion, or

14 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

(b) on a request made to him in writing
under subsection (1),

recommend to the Minister that a specified
area of Sri Lanka waters or both such waters
and the land adjacent thereto, be designated
as a Fisheries Management Area:

Provided that, the Director-General shall
make such a recommendation only upon
satisfying himself after such inquiries and
investigations as are reasonable in the
circumstances, that there are threats to the
sustainability of fish and other aquatic
resources in any area.

(3) Upon receipt of the recommendation
under subsection (2), the Minister may, by
Order published in the *Gazette*, designate the
area referred to in the recommendation as a
Fisheries Management Area for the purposes
of this Act.”.

Insertion of
section 31A and
section 31B in
the principal
enactment.

10. The following new sections are hereby inserted
immediately after section 31 of the principal enactment
and shall have effect as sections 31A and 31B of that
enactment :—

“Fisheries
Management
Coordinating
Committee.

31A. (1) There shall be a Fisheries
Management Coordinating Committee
(hereinafter referred to as the “Coordinating
Committee”) for every Fisheries Management
Area designated by an Order made under
section 31, appointed by the Director-General.

(2) The Coordinating Committee shall be
constituted by the Director-General from
among the following taking into consideration

the matter to be determined by such Co-ordinating Committee:—

- (a) the officer in charge of the District Fisheries Office and two other officers from that office;
- (b) (i) not more than four persons elected from among members of the fisheries committee formed for that Fisheries Management Area; or
(ii) where there are two or more fisheries committees in that Fisheries Management Area, not more than twelve persons elected by the members of all the fisheries committees in that Fisheries Management Area:
Provided however, that there shall be an equal number of members from each of such fisheries committees;
- (iii) all members of existing Fisheries Management Authorities;
- (c) the District Secretary of the Administrative District within which the Fisheries Management Area is situated;
- (d) the Divisional Secretary of the Administrative District within which the Fisheries Management Area is situated;
- (e) the Chairman of the Pradeshiya Sabha constituted for the Pradeshiya Sabha area within which the Fisheries Management Area is situated;

16 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

- (f) the Mayor of the Municipal Council constituted for the Municipality within the limits of which the Fisheries Management Area is situated or the Chairman of the Urban Council for the Urban Council area within the limits of which the Fisheries Management Area is situated ;
- (g) an officer of the Urban Development Authority established under the Urban Development Authority Law, No. 41 of 1978, nominated by the Chairman of that Authority ;
- (h) the Provincial Director of Fisheries of the Province within which the Fisheries Management Area is situated ;
- (i) an officer of the Department of Coast Conservation and Coastal Resource Management established under the Coast Conservation and Coastal Resource Management Act, No. 57 of 1981 nominated by the Director-General of Coast Conservation and Coastal Resource Management;
- (j) an officer of the National Aquatic Resources Research and Development Agency established under the National Aquatic Resources Research and Development Agency Act, No. 54 of 1981 nominated by the Chairman of the Governing Board of that Agency;

- (k) an officer of the National Aquaculture Development Authority established under the National Aquaculture Development Authority of Sri Lanka Act, No. 53 of 1998, nominated by the Chairman of the Board of Directors of that Authority;
- (l) an officer of the Central Environmental Authority established under National Environmental Act, No. 47 of 1980, nominated by the Chairman of that Authority;
- (m) an officer of the Department of Wild Life Conservation established under the Fauna and Flora Protection Ordinance (Chapter 469) nominated by the Director-General of Wild Life Conservation;
- (n) an officer of the Department of Forest Conservation, established under Forest Conservation Ordinance (Chapter 451) nominated by the Conservator-General of Forest;
- (o) an officer of the Marine Environment Protection Authority established under Marine Pollution Prevention Act, No. 35 of 2008, nominated by the Chairman of that Authority;
- (p) an officer of the Ministry of Land nominated by the Secretary to the Ministry of the Minister to whom the subject of land has been assigned;

18 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

- (q) an officer of the Sri Lanka Tourism Development Authority established by the Tourism Act, No. 38 of 2005, nominated by the Chairman of that Authority;
- (r) an officer of the Department of Police nominated by the Deputy Inspector General of Police for the Province within which the Fisheries Management Area is situated;
- (s) an officer of the Department of Coast Guard established by the Department of Coast Guard Act, No. 41 of 2009, nominated by the Director-General of that Department; and
- (t) an officer of the Sri Lanka Navy nominated by the Commander of the Navy for the province within which that Fisheries Management Area is situated.

(3) The Director-General shall appoint from among the officials referred to in paragraph (a) of subsection (2) a Secretary or a Convener of the Coordinating Committee. The Secretary or the Convener shall convene all meetings of the Coordinating Committee constituted for a Fisheries Management Area.

(4) The Coordinating Committee constituted for a Fisheries Management Area shall meet at least once in every month, or in the case of an emergency.

(5) The Director-General or his nominee shall preside at all meetings of a Coordinating Committee. In the absence of

the Director-General or his nominee from a meeting of a Coordinating Committee, the members present may elect, from among themselves, a Chairman for that meeting.

(6) The Director-General may appoint other persons, including representatives of Divisional Coordinating Committees, representatives of associations representing other commercial activities conducted within the limits of the Fisheries Management Area, representatives of the fisher women's groups and representatives of non-governmental organizations involved in natural resources management and the welfare of fishers, within the limits of the Fisheries Management Area, to be members of the Coordinating Committee.

Fisheries
Development
and
Management
Plans.

31B. (1) It shall be the duty of a Coordinating Committee constituted for a Fisheries Management Area, to submit to the Director-General a Fisheries Development and Management Plan in respect of the Fisheries Management Area, within a period of one year from the date of the Order under section 31(3) designating such area as a Fisheries Management Area.

(2) A Fisheries Development and Management Plan prepared by a Coordinating Committee shall include any or all of the following proposals:—

- (a) proposals for the division of the Fisheries Management Area into zones for particular uses;
- (b) proposals for the prohibition or regulation of the use of particular types of fishing gear or equipment for the taking of fish and aquatic resources in the Fisheries Management Area;

20 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

- (c) proposals for the prohibition or regulation of the use of particular methods for taking of fish or aquatic resources in the Fisheries Management Area;
- (d) proposals for the prohibition of the taking of particular species of fish or aquatic resources in the Fisheries Management Area;
- (e) proposals for the declaration of closed seasons for fishing in particular parts of that Fisheries Management Area or for particular species of fish in that Fisheries Management Area;
- (f) proposals for regulating the times at which fish or aquatic resources may be taken in the Fisheries Management Area;
- (g) proposals for the preservation of locations of scenic beauty or of cultural or ecological significance in the Fisheries Management Area;
- (h) proposals for the improvement of the sustainability of fish and other aquatic resources in the Fisheries Management Area;
- (i) proposals to address research, post-harvest and marketing and development aspects related to the Fisheries Management Area;
- (j) proposals for monitoring, compliance and surveillance; and
- (k) proposals for consultation and review.

(3) The Director-General having regard to the purposes of this Act, shall within sixty days of a Fisheries Development and Management Plan being submitted by a Coordinating Committee, make modifications if any, to the plan and submit the plan to the Minister for his approval.

(4) The Minister shall approve a plan submitted under subsection (3), within sixty days of it being submitted to him and shall cause the plan to be published in the *Gezette*. The plan shall be operative from the date of its publication in the *Gazette* or from such later date as may be specified therein.

(5) The Minister shall give effect to the provisions of the plan by making appropriate regulations under section 61 and by the publication of appropriate notices under section 34.”.

11. Section 32 of the principal enactment is hereby amended in subsection (2) of that section, by the repeal of paragraph (a) of that subsection.

Amendment of section 32 of the principal enactment.

12. Section 49 of the principal enactment is hereby amended as follows:—

Amendment of section 49 of the principal enactment.

(1) by the repeal of subsections (1) and (2) of that section, and the substitution therefor of the following subsections:—

“(1) Any person who contravenes or fails to comply with the provisions of sections 14E, 15, 16, 17 or 22 or any Order made under section 30 of this Act shall be guilty of an offence and shall on conviction after summary trial before a Magistrate, be liable to a fine not exceeding twenty five thousand rupees.

22 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

(2) Any person who contravenes or fails to comply with the provisions of sections 6, 28, 34 or 35 of this Act shall be guilty of an offence and shall on conviction after summary trial before a Magistrate, be liable to a fine not exceeding twenty five thousand rupees.”.

- (2) by the insertion immediately after subsection (2), of the following new subsections:—

“(2A) Any person who contravenes or fails to comply with the provisions of sections 14^A or 14^F shall be guilty of an offence under this Act and shall on conviction after summary trial before a Magistrate be liable to imprisonment for a term not exceeding two years or to a fine not less than one million and five hundred thousand rupees.

(2B) Any person who contravenes or fails to comply with the provisions of section 29 of this Act shall be guilty of an offence and shall on conviction after summary trial before a Magistrate, be liable to a fine not exceeding fifty thousand rupees. ”.

- (3) in subsection (4) of that section, by the substitution for the words “to a fine not less than one thousand rupees”, of the words “to a fine not exceeding twenty five thousand rupees”;

- (4) by the repeal of subsection (5) of that section and the substitution therefor of the following subsection:—

“(5) Any person who contravenes a regulation made under this Act other than a regulation made under section 61(*t*) shall be guilty of an offence under this Act and shall, on

Fisheries and Aquatic Resources (Amendment) Act, No. 35 of 2013 23

conviction after summary trial before a Magistrate be liable to a fine not exceeding twenty five thousand rupees:

Provided that in the case of a conviction for an offence involving the contravention of a regulation prohibiting—

- (a) purse seine net fishing;
- (b) the purchase, sale, transport or possession of a spiny lobster carrying external eggs or of a slipper lobster with external eggs; or
- (c) the removal of the eggs of a spiny lobster or of a slipper lobster,

the fine shall be a fine not exceeding fifty thousand rupees.”.

- (5) by the insertion immediately after subsection (5), of the following new subsection:—

“(6) Any person who contravenes any regulation made under section 61(*t*) of this Act shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to imprisonment for a term not exceeding two years or to a fine not exceeding one million rupees. ”.

13. Section 61 of the principal enactment is hereby amended in subsection (1) of that section as follows:—

Amendment of Section 61 of the principal enactment.

- (1) by the insertion, immediately after paragraph (*k*) of that subsection, of the following paragraph:—

“(kk) the implementation of the provisions of a Development and Management Plan approved by the Minister and published in the *Gazette* under section 31B(4).”.

24 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

(2) by the insertion immediately after the paragraph (s) of that subsection, of the following new paragraphs:—

- “(sa) the criteria to be adopted in the selection of skippers of local fishing boats for training;
- (sb) the formulation of a scheme for the issue of certificates of competence to skippers of local fishing boats and the syllabus to be followed for the training of skippers of local fishing boats;
- (sc) the protection of fish breeding ecosystems;
- (sd) the prevention of the disposal of industrial and domestic waste in Sri Lanka waters, and the prevention of the filling of Sri Lanka Waters, in a manner detrimental to fish and aquatic resources in such waters;
- (se) the registration of boats used for recreational fishing and the issue of licences for recreational fishing;
- (sf) the prohibition and regulation of the import, manufacture and sale of fishing gear, equipment and engines used for fishing operations;
- (sg) the technical instruments for monitoring and surveillance required to be installed and maintained in local fishing boats;
- (sh) the transponders required to be fixed in local fishing boats with fitted board engines;
- (si) the establishment of the National Fisheries Federation and Fisheries Organizations at District and village levels; and

Fisheries and Aquatic Resources (Amendment) Act, No. 35 of 2013 25

- (f) implementing conservation and management measures adopted—
 - (i) under the United Nations Convention on the Law of the Sea of 10 December, 1982;
 - (ii) by the Indian Ocean Tuna Commission;
 - (iii) under the Fish Stocks Agreement 1995;
 - (iv) under the Food and Agriculture Organization (FAO) of the United Nations Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal Unreported and Unregulated Fishing 2009.”.

14. Section 66 of the principal enactment is hereby amended as follows:—

Amendment of section 66 of the principal enactment.

- (1) by the insertion, immediately before the definition of “aquaculture”, of the following new definition:—
 - ‘ “Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal Unreported and Unregulated Fishing 2009” means the Agreement to prevent, deter and eliminate Illegal, Unreported and Unregulated (IUU) fishing through the implementation of effective port state measures, and thereby to ensure the long term conservation and sustainable use of living marine resources and marine ecosystems, signed in Rome on November 22, 2009;’;
- (2) by the insertion, immediately after the definition of “authorized officer”, of the following new definition:—
 - ‘ “Conservation and management measures” means the measures taken to conserve or manage one or more species of living marine resources;’;

26 *Fisheries and Aquatic Resources (Amendment)*
Act, No. 35 of 2013

- (3) by the insertion, immediately after the definition of “fishing operation”, of the following new definition:—

‘ “Fish Stocks Agreement 1995” means the Agreement for the Implementation of the United Nations Convention on the Law of the Sea of December 10, 1982, relating to the conservation and management of straddling fish stocks and highly migratory fish stocks, signed in New York on December 04, 1995;’;

- (4) by the insertion, immediately after the definition of “foreign fishing boat”, of the following new definition:—

‘ “High Seas” means the waters beyond Sri Lanka waters or beyond the waters within the national jurisdiction of any other State;’;

- (5) by the insertion, immediately after the definition of “import”, of the following new definition:—

‘ “Indian Ocean Tuna Commission” means the Indian Ocean Tuna Commission established by the Agreement for the establishment of the Indian Ocean Tuna Commission, adopted by the Council of the United Nations Food and Agriculture Organization (FAO) in Rome on November 25, 1993;’;
and

- (6) by the insertion, immediately after the definition of “Sri Lanka waters”, of the following new definition:—

‘ “United Nations Convention on the Law of the Sea of December 10, 1982” means the Convention on the Law of the Sea signed in Montego Bay, Jamaica on December 10, 1982.’.

Fisheries and Aquatic Resources (Amendment) 27
Act, No. 35 of 2013

15. There shall be substituted for the word “fisherman” wherever that word occurs in any provision of the principal enactment of the word “fisher”. Substitution of the word “Fisher”.

16. Every Fisheries Management Area designated under section 31 of the principal enactment prior to the date of commencement of this Act shall, be deemed to be a Fisheries Management Area designated under section 31 of the principal enactment as amended by section 9 of this Act and accordingly a Fisheries Management Coordinating Committee shall be constituted for that Fisheries Management Area within three months of the date of commencement of this Act. Any Fisheries Management Authority which has been established under section 31 of the principal enactment shall cease to exist from the date of commencement of this Act. Transitional provisions.

17. 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.

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.



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

APPROPRIATION ACT, No. 36 OF 2013

[Certified on 20th December, 2013]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic
Socialist Republic of Sri Lanka** of December 20, 2013

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 68.00

Postage : Rs. 70.00

Appropriation Act, No. 36 of 2013

[Certified on 20th December, 2013]

L.D.—O. 44 /2013.

AN ACT TO PROVIDE FOR THE SERVICE OF THE FINANCIAL YEAR 2014 ; TO AUTHORIZE THE RAISING OF LOANS IN OR OUTSIDE SRI LANKA, FOR THE PURPOSE OF SUCH SERVICE ; TO MAKE FINANCIAL PROVISION IN RESPECT OF CERTAIN ACTIVITIES OF THE GOVERNMENT DURING THAT FINANCIAL YEAR ; TO ENABLE THE PAYMENT BY WAY OF ADVANCES OUT OF THE CONSOLIDATED FUND OR ANY OTHER FUND OR MONEYS, OF OR AT THE DISPOSAL OF THE GOVERNMENT, OF MONEYS REQUIRED DURING THAT FINANCIAL YEAR FOR EXPENDITURE ON SUCH ACTIVITIES ; TO PROVIDE FOR THE REFUND OF SUCH MONEYS TO THE CONSOLIDATED FUND AND TO MAKE PROVISION FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

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

1. This Act may be cited as the Appropriation Act, No. 36 of 2013.

Short title.

2. (1) Without prejudice to any other law authorizing any expenditure and subject to the provisions of subsection (4) of this section, the expenditure of the Government which is estimated will be rupees one thousand five hundred ninety eight billion two hundred fifty two million five hundred eighteen thousand for the service of the period beginning on January 1, 2014 and ending on December 31, 2014 (in this Act referred to as the “financial year 2014”), shall be met –

Appropriation for financial year, 2014.

- (a) from payments which are hereby authorized to be made out of the Consolidated Fund or any other fund or moneys of or at the disposal of the Government; and
- (b) from the proceeds of loans which are hereby authorized in terms of relevant laws to be raised whether in or outside Sri Lanka, for and on behalf of the Government, so however that the aggregate of such proceeds does not exceed rupees one thousand two hundred seventy eight billion and the details of

such loans shall be incorporated in the final Budget Position Report which is required to be tabled in Parliament under section 13 of the Fiscal Management (Responsibility) Act, No. 3 of 2003.

(2) The sum of rupees one thousand five hundred ninety eight billion two hundred fifty two million five hundred eighteen thousand referred to in subsection (1), may be expended as specified in the First Schedule to this Act.

(3) The provisions of subsection (1) shall have effect without prejudice to the provisions of any other written law, authorizing the raising of loans for and on behalf of the Government.

(4) The estimated expenditure of the Government authorized by laws to be charged on the Consolidated Fund, will be rupees one thousand billion and seven hundred and forty seven million and four hundred eighty two thousand for the service of the period beginning on January 1, 2014 and ending on December 31, 2014. The expenditure Heads and the laws under which such expenditure is authorized to be made, are as specified in the Second Schedule to this Act.

Financial provisions in respect of certain activities of the Government for the financial year 2014.

3. (1) The receipts of the Government during the financial year 2014, from each activity specified in Column I of the Third Schedule to this Act shall be credited to the account of such activity, but the aggregate of receipts so credited shall not be less than the minimum limit specified in the corresponding entry in Column III of that Schedule. The net surplus, if any, of such activity, shall be paid to the Consolidated Fund before the expiry of six months after the close of the financial year 2014.

(2) For the purpose of determining the net surplus under subsection (1), the following charges shall be set off against the revenue of each activity :—

- (a) the working, establishment and other expenses of the activity whether paid or accrued, properly chargeable to the revenue of the activity; and
- (b) provision to cover the depreciation of the movable and immovable property of the activity.

(3) The expenditure incurred by the Government during the financial year 2014 on each activity specified in Column I of the Third Schedule to this Act, shall be paid out of the receipts of the Government from such activity during that financial year, but such expenditure shall not exceed the maximum limit specified in the corresponding entry in Column II of that Schedule.

(4) The debit balance outstanding at the end of the financial year 2014 of any activity specified in Column I of the Third Schedule to this Act, shall not exceed the maximum limit specified in the corresponding entry in Column IV of that Schedule and the total liabilities of that activity at the end of that financial year, shall not exceed the maximum limit specified in the corresponding entry in Column V of that Schedule.

4. Whenever at any time during the financial year 2014, the receipts of the Government from any activity specified in Column I of the Third Schedule to this Act are insufficient to meet the expenditure incurred by the Government on such activity, the Minister may from time to time by Order, direct that such sums as he may deem necessary to meet such expenditure shall be payable by way of advances, out of the Consolidated Fund or any other fund or moneys of or at the disposal of the Government, so however that the aggregate of the sums so advanced shall not exceed the maximum limit of expenditure specified in the corresponding entry in Column II of that Schedule. Any sum so advanced in respect of such activity shall be refunded to the Consolidated Fund in such manner, as the Minister may by Order direct.

Payment from the Consolidated Fund or any other fund or moneys of or at the disposal of the Government, of advances for expenditure on the activities referred to in section 3, during the financial year 2014.

5. (1) Any moneys which by virtue of the provisions of the First Schedule to this Act, have been allocated to Recurrent Expenditure under any Programme appearing under any Head specified in that Schedule, but have not been expended or are not likely to be expended, may be transferred to the allocation of Capital Expenditure within that Programme or to the allocation of Recurrent Expenditure or Capital Expenditure under any other Programme within that Head, by Order of the Secretary to the Treasury or by Order either of a Deputy Secretary to the Treasury or the Director General of the National Budget Department, who may be authorized in that behalf by the Secretary to the Treasury.

Power to transfer unexpended moneys allocated to Recurrent Expenditure, to another allocation within the same Programme or to another Programme under the same Head of expenditure.

(2) No moneys allocated to Capital Expenditure under any Programme appearing under any Head specified in the First Schedule to this Act, shall be transferred out of that Programme or to any allocation of Recurrent Expenditure of that Programme.

Money allocated to the “Development Activities” Programme may be transferred to any other Programme under any other Head.

6. (1) Any money allocated to Recurrent Expenditure or Capital Expenditure under the “Development Activities” Programme appearing under the Head “Department of National Budget” specified in the First Schedule, may be transferred subject to guidelines stipulated in printed Budget Estimates approved by Parliament for the relevant year, to any other Programme under any other Head in that Schedule, by Order of the Secretary to the Treasury or by Order either of a Deputy Secretary to the Treasury or the Director General of the National Budget Department, who may be authorized in that behalf by the Secretary to the Treasury. The money so transferred shall be deemed to be a supplementary allocation made to the particular Ministry, and a report containing the amount of money so transferred and the reasons for the transfer, shall be submitted to Parliament within two months of the date of the said transfer.

(2) Details of all transfers made under subsection (1), including the reasons for such transfers, shall be incorporated in the reports relating to the Government’s fiscal performance, which are required to be tabled in Parliament under the Fiscal Management (Responsibility) Act, No.3 of 2003.

Power of Minister to limit expenditure previously authorized.

7. Where the Minister is satisfied —

- (a) that receipts from taxes and other sources will be less than the amounts anticipated to finance authorized expenditure; or
- (b) that amounts originally appropriated for a particular purpose or purposes are no longer required,

he may with the approval of the Government, withdraw in whole or in part any amounts previously released for expenditure under the authority of a warrant issued by him,

from the Consolidated Fund or from any other fund or moneys of or at the disposal of the Government, to meet any authorized expenditure and the details of all such withdrawals shall be incorporated in the Final Budget Position Report which is required to be tabled in Parliament under section 13 of the Fiscal Management (Responsibility) Act, No. 3 of 2003.

8. (1) The Minister with the approval of the Government may, on or before May 31, 2015, by Order vary or alter—

- (a) any of the maximum limits specified in Column II, Column IV and Column V;
- (b) the minimum limits specified in Column III,

Power of Minister to vary the maximum and minimum limits specified in the Third Schedule to this Act.

of the Third Schedule to this Act.

(2) No Order made under subsection (1) shall have effect, unless it has been approved by Parliament by Resolution.

(3) Any Order made under subsection (1) shall, if so expressed therein, be deemed to have had effect from such date prior to the date of making such Order, as may be specified therein.

9. Parliament may by Resolution amend the Third Schedule to this Act, by adding to the appropriate Columns of that Schedule any activity and providing for —

- (a) all or any of the maximum limits relating to such activity;
- (b) the minimum limit relating to such activity.

Power of Parliament to amend the Third Schedule to this Act.

10. 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.

FIRST SCHEDULE — ESTIMATE — 2014
Sums Payable for General Services

6

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 1 - 22	Special Spending Units		
	Recurrent	10,543,390,000	
	Capital	6,275,920,000	
Made up as follows :—			
Head 1	His Excellency the President		
	Programme 01 Operational Activities	4,088,000,000	3,385,700,000
	Programme 02 Development Activities	—	1,094,000,000
Head 2	Office of the Prime Minister		
	Programme 01 Operational Activities	242,950,000	62,350,000
Head 3	Secretariat for Special Functions (Senior Ministers)		
	Programme 01 Operational Activities	367,325,000	135,600,000
Head 4	Judges of the Superior Courts		
	Programme 01 Operational Activities	107,030,000	540,750,000
Head 5	Office of the Cabinet of Ministers		
	Programme 01 Operational Activities	69,500,000	12,825,000
Head 6	Public Service Commission		
	Programme 01 Operational Activities	115,140,000	118,600,000

Appropriation Act, No. 36 of 2013

Head	7	Judicial Service Commission Programme 01 Operational Activities	41,280,000	975,000
Head	8	National Police Commission Programme 01 Operational Activities	42,470,000	445,000
Head	9	Administrative Appeals Tribunal Programme 01 Operational Activities	21,325,000	1,200,000
Head	10	Commission to Investigate Allegations of Bribery or Corruption Programme 01 Operational Activities	169,790,000	12,250,000
Head	11	Office of the Finance Commission Programme 01 Operational Activities	46,525,000	6,100,000
Head	12	National Education Commission Programme 01 Operational Activities	30,625,000	5,650,000
Head	13	Human Rights Commission of Sri Lanka Programme 01 Operational Activities	158,925,000	34,300,000
Head	14	Department of Attorney General Programme 01 Operational Activities	449,920,000	25,300,000
Head	15	Department of Legal Draftsman Programme 01 Operational Activities	70,810,000	42,975,000
Head	16	Parliament Programme 01 Operational Activities	1,631,440,000	581,500,000
Head	17	Office of the Leader of the House of Parliament Programme 01 Operational Activities	28,625,000	2,000,000

Appropriation Act, No. 36 of 2013

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 18	Office of the Chief Govt. Whip of Parliament Programme 01 Operational Activities	43,925,000	2,250,000
Head 19	Office of the Leader of the Opposition of Parliament Programme 01 Operational Activities	70,055,000	7,200,000
Head 20	Department of Elections Programme 01 Operational Activities	2,033,750,000	33,500,000
Head 21	Auditor General Programme 01 Operational Activities	705,000,000	169,700,000
Head 22	Office of the Parliamentary Commissioner for Administration Programme 01 Operational Activities	8,980,000	750,000
	Ministry of Buddha Sasana and Religious Affairs		
	Recurrent	1,175,425,000	
	Capital	675,300,000	
Made up as follows :—			
Head 101	Minister of Buddha Sasana and Religious Affairs Programme 01 Operational Activities Programme 02 Development Activities	158,075,000 —	192,935,000 264,000,000
Head 201	Department of Buddhist Affairs Programme 01 Operational Activities Programme 02 Development Activities	40,790,000 689,830,000	80,050,000 —
Head 202	Department of Muslim Religious and Cultural Affairs Programme 02 Development Activities	71,140,000	20,550,000

Head 203	Department of Christian Religious Affairs Programme 02 Development Activities	88,200,000	21,840,000
Head 204	Department of Hindu Religious and Cultural Affairs Programme 02 Development Activities	92,160,000	94,150,000
Head 205	Department of Public Trustee Programme 01 Operational Activities	35,230,000	1,775,000
	Ministry of Finance and Planning		
	Recurrent	62,538,000,000	
	Capital	84,152,780,000	

Made up as follows :—

Head 102	Minister of Finance and Planning Programme 01 Operational Activities Programme 02 Development Activities	653,300,000 —	1,809,900,000 1,100,000,000
Head 237	Department of National Planning Programme 01 Operational Activities	66,180,000	38,130,000
Head 238	Department of Fiscal Policy Programme 01 Operational Activities	52,130,000	1,450,000
Head 239	Department of External Resources Programme 01 Operational Activities	174,900,000	3,026,780,000
Head 240	Department of National Budget Programme 01 Operational Activities Programme 02 Development Activities	3,179,480,000 27,300,000,000	1,862,940,000 34,511,780,000
Head 241	Department of Public Enterprises Programme 01 Operational Activities	45,660,000	7,500,000

Appropriation Act, No. 36 of 2013

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 242	Department of Management Services Programme 01 Operational Activities	36,250,000	2,400,000
Head 243	Department of Development Finance Programme 01 Operational Activities Programme 02 Development Activities	497,400,000 —	700,000 2,147,390,000
Head 244	Department of Trade and Investment Policy Programme 01 Operational Activities	759,225,000	6,200,000
Head 245	Department of Public Finance Programme 01 Operational Activities	437,150,000	2,300,000
Head 246	Department of Inland Revenue Programme 01 Operational Activities	1,782,800,000	240,000,000
Head 247	Sri Lanka Customs Programme 01 Operational Activities	1,582,800,000	386,000,000
Head 248	Department of Excise Programme 01 Operational Activities	504,600,000	357,500,000
Head 249	Department of Treasury Operations Programme 01 Operational Activities Programme 02 Development Activities	24,308,500,000 —	37,270,000,000 649,000,000
Head 250	Department of State Accounts Programme 01 Operational Activities	37,085,000	5,200,000
Head 251	Department of Valuation Programme 01 Operational Activities	266,850,000	40,360,000

10

Appropriation Act, No. 36 of 2013

Head 252	Department of Census and Statistics Programme 01 Operational Activities	659,700,000	650,000,000
Head 280	Department of Project Management and Monitoring Programme 02 Development Activities	77,975,000	20,200,000
Head 296	Department of Import and Export Control Programme 01 Operational Activities	44,720,000	8,800,000
Head 323	Department of Legal Affairs Programme 01 Operational Activities	13,390,000	650,000
Head 324	Department of Management Audit Programme 01 Operational Activities	26,675,000	1,600,000
Head 329	Department of Information Technology Management Programme 01 Operational Activities	31,230,000	6,000,000

Ministry of Defence and Urban Development
Recurrent 210,674,260,000
Capital 45,358,381,285

Made up as follows :—

Head 103	Minister of Defence and Urban Development Programme 01 Operational Activities Programme 02 Development Activities	4,056,860,000 980,000,000	4,310,150,000 18,431,000,000
Head 222	Sri Lanka Army Programme 01 Operational Activities	124,980,100,000	7,681,431,285
Head 223	Sri Lanka Navy Programme 01 Operational Activities	39,773,400,000	6,724,000,000
Head 224	Sri Lanka Air Force Programme 01 Operational Activities	29,004,125,000	4,695,000,000

Appropriation Act, No. 36 of 2013

11

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 226	Department of Immigration and Emigration Programme 01 Operational Activities	864,350,000	1,615,100,000
Head 227	Department of Registration of Persons Programme 01 Operational Activities	458,815,000	89,000,000
Head 291	Department of Coast Conservation Programme 01 Operational Activities	147,350,000	1,692,900,000
Head 320	Department of Civil Security Programme 01 Operational Activities	10,376,600,000	67,800,000
Head 325	Department of Sri Lanka Coast Guard Programme 01 Operational Activities	32,660,000	52,000,000
	Ministry of Economic Development		
	Recurrent	34,675,250,000	
	Capital	86,150,000,000	
Made up as follows :—			
Head 105	Minister of Economic Development Programme 01 Operational Activities Programme 02 Development Activities	5,685,410,000 9,398,500,000	220,975,000 82,490,875,000
Head 218	Department of Commissioner General of Samurdhi Programme 01 Operational Activities	15,500,125,000	5,800,000
Head 281	Department of Agrarian Development Programme 01 Operational Activities Programme 02 Development Activities	247,190,000 3,823,750,000	55,000,000 3,376,000,000
Head 305	Department of Up-Country Peasantry Rehabilitation Programme 02 Development Activities	20,275,000	1,350,000

12

Appropriation Act, No. 36 of 2013

	Ministry of Disaster Management			
	Recurrent	835,990,000		
	Capital	1,894,100,000		
	Made up as follows :—			
Head 106	Minister of Disaster Management			
	Programme 01 Operational Activities	114,840,000	16,300,000	
	Programme 02 Development Activities	531,800,000	1,795,800,000	
Head 304	Department of Meteorology			
	Programme 02 Development Activities	189,350,000	82,000,000	
	Ministry of Postal Services			
	Recurrent	9,012,000,000		
	Capital	350,000,000		
	Made up as follows :—			
Head 108	Minister of Postal Services			
	Programme 01 Operational Activities	94,400,000	203,100,000	
Head 308	Department of Posts			
	Programme 02 Development Activities	8,917,600,000	146,900,000	
	Ministry of Justice			
	Recurrent	4,845,000,000		
	Capital	1,290,000,000		
	Made up as follows :—			
Head 110	Minister of Justice			
	Programme 01 Operational Activities	566,000,000	144,000,000	

Appropriation Act, No. 36 of 2013

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 228	Courts Administration Programme 01 Operational Activities	3,954,000,000	1,017,000,000
Head 231	Department of Debt Conciliation Board Programme 01 Operational Activities	10,000,000	1,000,000
Head 233	Department of Government Analyst Programme 01 Operational Activities	190,000,000	116,000,000
Head 234	Registrar of Supreme Court Programme 01 Operational Activities	111,000,000	10,000,000
Head 235	Department of Law Commission Programme 01 Operational Activities	14,000,000	2,000,000
	Ministry of Health		
	Recurrent	95,726,998,000	
	Capital	37,500,000,000	
	Made up as follows :—		
Head 111	Minister of Health		
	Programme 01 Operational Activities	85,373,467,000	1,036,476,000
	Programme 02 Development Activities	10,353,531,000	36,463,524,000
	Ministry of External Affairs		
	Recurrent	8,300,000,000	
	Capital	1,000,000,000	
	Made up as follows :—		
Head 112	Minister of External Affairs		
	Programme 01 Operational Activities	133,100,000	4,500,000
	Programme 02 Development Activities	8,166,900,000	995,500,000

	Ministry of Transport			
	Recurrent	20,066,100,000		
	Capital	39,298,400,000		
	Made up as follows :—			
Head 114	Minister of Transport			
	Programme 01 Operational Activities	157,350,000	11,450,000	
	Programme 02 Development Activities	7,266,000,000	11,288,000,000	
Head 306	Department of Sri Lanka Railways			
	Programme 02 Development Activities	11,196,700,000	26,950,200,000	
Head 307	Department of Motor Traffic			
	Programme 02 Development Activities	1,446,050,000	1,048,750,000	
	Ministry of Petroleum Industries			
	Recurrent	130,350,000		
	Capital	11,000,000		
	Made up as follows :—			
Head 115	Minister of Petroleum Industries			
	Programme 01 Operational Activities	130,350,000	11,000,000	
	Ministry of Co-operatives and Internal Trade			
	Recurrent	949,745,000		
	Capital	777,185,000		
	Made up as follows :—			
Head 116	Minister of Co-operatives and Internal Trade			
	Programme 01 Operational Activities	736,560,000	223,610,000	
	Programme 02 Development Activities	—	264,000,000	
Head 298	Department of Measurement Units, Standards and Services			
	Programme 01 Operational Activities	69,000,000	230,500,000	

Appropriation Act, No. 36 of 2013

15

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 300	Department of Food Commissioner Programme 01 Operational Activities	80,890,000	41,825,000
Head 301	Department of Co-operative Development (Registrar of Co-operative Societies) Programme 01 Operational Activities	51,575,000	16,400,000
Head 302	Co-operative Employees Commission Programme 01 Operational Activities	11,720,000	850,000
	Ministry of Highways, Ports and Shipping		
	Recurrent	228,800,000	
	Capital	144,769,576,000	
	Made up as follows :—		
Head 117	Minister of Highways, Ports and Shipping Programme 01 Operational Activities Programme 02 Development Activities	228,800,000 —	8,576,000 144,761,000,000
	Ministry of Agriculture		
	Recurrent	41,641,000,000	
	Capital	2,970,000,000	
	Made up as follows :—		
Head 118	Minister of Agriculture Programme 01 Operational Activities Programme 02 Development Activities	139,800,000 38,853,800,000	46,200,000 1,002,050,000
Head 285	Department of Agriculture Programme 01 Operational Activities Programme 02 Development Activities	373,750,000 2,273,650,000	48,300,000 1,873,450,000

Ministry of Power and Energy**Recurrent****198,600,000****Capital****23,542,400,000**

Made up as follows :—

Head 119	Minister of Power and Energy		
	Programme 01 Operational Activities	198,600,000	5,400,000
	Programme 02 Development Activities	—	23,537,000,000

Ministry of Child Development and Women's Affairs**Recurrent****1,277,420,000****Capital****672,175,000**

Made up as follows :—

Head 120	Minister of Child Development and Women's Affairs		
	Programme 01 Operational Activities	460,315,000	126,200,000
	Programme 02 Development Activities	618,580,000	537,375,000
Head 217	Department of Probation and Child Care Services		
	Programme 01 Operational Activities	18,450,000	700,000
	Programme 02 Development Activities	180,075,000	7,900,000

Ministry of Public Administration and Home Affairs**Recurrent****138,533,600,000****Capital****4,500,000,000**

Made up as follows :—

Head 121	Minister of Public Administration and Home Affairs		
	Programme 01 Operational Activities	669,075,000	486,600,000
Head 253	Department of Pensions		
	Programme 01 Operational Activities	125,690,375,000	16,075,000

Appropriation Act, No. 36 of 2013

17

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 254	Department of Registrar General Programme 01 Operational Activities	871,400,000	53,100,000
Head 255	District Secretariat, Colombo Programme 01 Operational Activities	542,800,000	1,019,550,000
Head 256	District Secretariat, Gampaha Programme 01 Operational Activities	666,850,000	71,650,000
Head 257	District Secretariat, Kalutara Programme 01 Operational Activities	567,340,000	63,750,000
Head 258	District Secretariat, Kandy Programme 01 Operational Activities	785,990,000	103,600,000
Head 259	District Secretariat, Matale Programme 01 Operational Activities	390,575,000	66,250,000
Head 260	District Secretariat, Nuwara-Eliya. Programme 01 Operational Activities	377,600,000	44,650,000
Head 261	District Secretariat, Galle Programme 01 Operational Activities	704,525,000	55,800,000
Head 262	District Secretariat ,Matara Programme 01 Operational Activities	569,875,000	71,350,000
Head 263	District Secretariat , Hambantota Programme 01 Operational Activities	528,110,000	385,550,000
Head 264	District Secretariat/ Kachcheri - Jaffna Programme 01 Operational Activities	425,250,000	43,000,000

Head 265	District Secretariat/ Kachcheri - Mannar Programme 01 Operational Activities	162,250,000	43,850,000
Head 266	District Secretariat/ Kachcheri - Vavuniya Programme 01 Operational Activities	154,350,000	45,100,000
Head 267	District Secretariat/ Kachcheri - Mullaitivu Programme 01 Operational Activities	142,825,000	71,750,000
Head 268	District Secretariat/ Kachcheri - Killinochchi Programme 01 Operational Activities	120,450,000	31,750,000
Head 269	District Secretariat/ Kachcheri - Batticaloa Programme 01 Operational Activities	353,800,000	38,900,000
Head 270	District Secretariat, Ampara Programme 01 Operational Activities	550,425,000	353,200,000
Head 271	District Secretariat/ Kachcheri - Trincomalee Programme 01 Operational Activities	245,900,000	45,400,000
Head 272	District Secretariat, Kurunegala Programme 01 Operational Activities	1,028,175,000	337,250,000
Head 273	District Secretariat, Puttalam Programme 01 Operational Activities	453,725,000	38,400,000
Head 274	District Secretariat, Anuradhapura Programme 01 Operational Activities	567,350,000	380,175,000
Head 275	District Secretariat - Polonnaruwa Programme 01 Operational Activities	281,625,000	59,700,000
Head 276	District Secretariat - Badulla Programme 01 Operational Activities	458,965,000	54,050,000
Head 277	District Secretariat, Moneragala Programme 01 Operational Activities	318,650,000	342,100,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 278	District Secretariat, Ratnapura Programme 01 Operational Activities	491,825,000	77,500,000
Head 279	District Secretariat, Kegalle Programme 01 Operational Activities	413,520,000	99,950,000
	Ministry of Mass Media and Information		
	Recurrent	2,182,800,000	
	Capital	499,850,000	
	Made up as follows :—		
Head 122	Minister of Mass Media and Information Programme 01 Operational Activities Programme 02 Development Activities	147,100,000 245,000,000	35,600,000 284,000,000
Head 210	Department of Information Programme 01 Operational Activities	185,700,000	20,000,000
Head 211	Department of Government Printer Programme 01 Operational Activities	1,605,000,000	160,250,000
	Ministry of Construction, Engineering Services, Housing and Common Amenities		
	Recurrent	778,890,000	
	Capital	4,550,888,000	
	Made up as follows :—		
Head 123	Minister of Construction, Engineering Services, Housing and Common Amenities Programme 01 Operational Activities Programme 02 Development Activities	218,865,000 96,000,000	10,775,000 4,336,500,000

20

Appropriation Act, No. 36 of 2013

Head 309	Department of Buildings		
	Programme 01 Operational Activities	76,700,000	19,213,000
	Programme 02 Development Activities	179,600,000	29,350,000
Head 310	Government Factory		
	Programme 01 Operational Activities	31,975,000	5,400,000
	Programme 02 Development Activities	26,400,000	139,950,000
Head 311	Department of National Physical Planning		
	Programme 01 Operational Activities	149,350,000	1,700,000
	Programme 02 Development Activities	—	8,000,000
	Ministry of Social Services		
	Recurrent	4,000,330,000	
	Capital	400,460,000	

Made up as follows :—

Head 124	Minister of Social Services		
	Programme 01 Operational Activities	359,915,000	37,200,000
	Programme 02 Development Activities	3,374,705,000	237,925,000
Head 216	Department of Social Services		
	Programme 01 Operational Activities	26,535,000	935,000
	Programme 02 Development Activities	239,175,000	124,400,000
	Ministry of Education		
	Recurrent	26,912,841,000	
	Capital	13,135,066,000	

Made up as follows :—

Head 126	Minister of Education		
	Programme 01 Operational Activities	595,850,000	78,200,000
	Programme 02 Development Activities	24,021,916,000	12,764,816,000

Appropriation Act, No. 36 of 2013

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 212	Department of Examinations Programme 02 Development Activities	2,265,800,000	211,250,000
Head 213	Department of Educational Publications Programme 02 Development Activities	29,275,000	80,800,000
	Ministry of Labour and Labour Relations		
	Recurrent	1,282,260,000	
	Capital	416,000,000	
Made up as follows :—			
Head 127	Minister of Labour and Labour Relations		
	Programme 01 Operational Activities	81,560,000	32,100,000
	Programme 02 Development Activities	84,550,000	10,700,000
Head 221	Department of Labour		
	Programme 01 Operational Activities	557,400,000	283,000,000
	Programme 02 Development Activities	558,750,000	90,200,000
	Ministry of Traditional Industries and Small Enterprise Development		
	Recurrent	695,710,000	
	Capital	427,000,000	
Made up as follows :—			
Head 128	Minister of Traditional Industries and Small Enterprise Development		
	Programme 01 Operational Activities	225,710,000	12,000,000
	Programme 02 Development Activities	470,000,000	415,000,000

Ministry of Local Government and Provincial Councils
Recurrent 114,191,497,000
Capital 39,252,200,000

Made up as follows :—

Head 130	Minister of Local Government and Provincial Councils		
	Programme 01 Operational Activities	197,497,000	73,400,000
	Programme 02 Development Activities	1,400,000,000	6,708,800,000
Head 312	Western Provincial Council		
	Programme 01 Operational Activities	9,110,000,000	—
	Programme 02 Development Activities	—	2,755,000,000
Head 313	Central Provincial Council		
	Programme 01 Operational Activities	15,765,000,000	—
	Programme 02 Development Activities	—	3,927,000,000
Head 314	Southern Provincial Council		
	Programme 01 Operational Activities	13,945,000,000	—
	Programme 02 Development Activities	—	2,095,000,000
Head 315	Northern Provincial Council		
	Programme 01 Operational Activities	11,622,000,000	—
	Programme 02 Development Activities	—	5,831,000,000
Head 316	North Western Provincial Council		
	Programme 01 Operational Activities	15,160,000,000	—
	Programme 02 Development Activities	—	2,470,000,000
Head 317	North Central Provincial Council		
	Programme 01 Operational Activities	9,095,000,000	—
	Programme 02 Development Activities	—	3,393,000,000
Head 318	Uva Provincial Council		
	Programme 01 Operational Activities	11,115,000,000	—
	Programme 02 Development Activities	—	3,873,000,000

Appropriation Act, No. 36 of 2013

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 319	Sabaragamuwa Provincial Council		
	Programme 01 Operational Activities	14,150,000,000	—
	Programme 02 Development Activities	—	4,580,000,000
Head 321	Eastern Provincial Council		
	Programme 01 Operational Activities	12,632,000,000	—
	Programme 02 Development Activities	—	3,546,000,000
	Ministry of Technology and Research		
	Recurrent	1,433,000,000	
	Capital	2,335,000,000	
	Made up as follows :—		
Head 133	Minister of Technology and Research		
	Programme 01 Operational Activities	163,670,000	25,850,000
	Programme 02 Development Activities	1,269,330,000	2,309,150,000
	Ministry of National Languages and Social Integration		
	Recurrent	308,300,000	
	Capital	215,700,000	
	Made up as follows :—		
Head 134	Minister of National Languages and Social Integration		
	Programme 01 Operational Activities	141,010,000	138,950,000
	Programme 02 Development Activities	102,580,000	45,300,000
Head 236	Department of Official Languages		
	Programme 01 Operational Activities	64,710,000	31,450,000

24

Appropriation Act, No. 36 of 2013

	Ministry of Plantation Industries			
	Recurrent	1,363,100,000		
	Capital	2,897,000,000		
	Made up as follows :—			
Head 135	Minister of Plantation Industries			
	Programme 01 Operational Activities	113,450,000	15,900,000	
	Programme 02 Development Activities	1,035,750,000	1,758,100,000	
Head 293	Department of Rubber Development			
	Programme 02 Development Activities	213,900,000	1,123,000,000	
	Ministry of Sports			
	Recurrent	931,000,000		
	Capital	2,550,000,000		
	Made up as follows :—			
Head 136	Minister of Sports			
	Programme 01 Operational Activities	207,925,000	564,420,000	
	Programme 02 Development Activities	201,675,000	234,380,000	
Head 219	Department of Sports Development			
	Programme 01 Operational Activities	132,800,000	16,700,000	
	Programme 02 Development Activities	388,600,000	1,734,500,000	
	Ministry of Indigenous Medicine			
	Recurrent	1,015,000,000		
	Capital	750,000,000		
	Made up as follows :—			
Head 138	Minister of Indigenous Medicine			
	Programme 01 Operational Activities	247,625,000	133,500,000	
	Programme 02 Development Activities	—	169,000,000	

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 220	Department of Ayurveda		
	Programme 01 Operational Activities	94,410,000	11,250,000
	Programme 02 Development Activities	672,965,000	436,250,000
	Ministry of Fisheries and Aquatic Resources Development		
	Recurrent	1,132,872,000	
	Capital	4,304,000,000	
	Made up as follows :—		
Head 139	Minister of Fisheries and Aquatic Resources Development		
	Programme 01 Operational Activities	298,005,000	44,950,000
	Programme 02 Development Activities	505,400,000	2,700,000,000
Head 290	Department of Fisheries and Aquatic Resources		
	Programme 01 Operational Activities	329,467,000	1,559,050,000
	Ministry of Livestock and Rural Community Development		
	Recurrent	775,046,000	
	Capital	2,790,000,000	
	Made up as follows :—		
Head 140	Minister of Livestock and Rural Community Development		
	Programme 01 Operational Activities	356,801,000	43,000,000
	Programme 02 Development Activities	—	2,196,200,000
Head 292	Department of Animal Production and Health		
	Programme 01 Operational Activities	418,245,000	65,600,000
	Programme 02 Development Activities	—	485,200,000

	Ministry of National Heritage			
	Recurrent	918,394,000		
	Capital	450,175,000		
Made up as follows :—				
Head 142	Minister of National Heritage			
	Programme 01 Operational Activities	108,440,000	9,350,000	
	Programme 02 Development Activities	36,955,000	171,900,000	
Head 207	Department of Archaeology			
	Programme 01 Operational Activities	82,572,000	8,650,000	
	Programme 02 Development Activities	473,810,000	121,750,000	
Head 208	Department of National Museums			
	Programme 01 Operational Activities	20,900,000	2,600,000	
	Programme 02 Development Activities	103,945,000	85,750,000	
Head 209	Department of National Archives			
	Programme 01 Operational Activities	41,000,000	13,175,000	
	Programme 02 Development Activities	50,772,000	37,000,000	
	Ministry of Parliamentary Affairs			
	Recurrent	400,000,000		
	Capital	45,000,000		
Made up as follows :—				
Head 143	Minister of Parliamentary Affairs			
	Programme 01 Operational Activities	400,000,000	45,000,000	
	Ministry of Re-settlement			
	Recurrent	175,105,000		
	Capital	182,800,000		
Made up as follows :—				
Head 145	Minister of Re-settlement			
	Programme 01 Operational Activities	147,105,000	7,800,000	
	Programme 02 Development Activities	28,000,000	175,000,000	

Appropriation Act, No. 36 of 2013

27

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	Ministry of Industry and Commerce		
	Recurrent	981,417,000	
	Capital	1,115,700,000	
	Made up as follows :—		
Head 149	Minister of Industry and Commerce		
	Programme 01 Operational Activities	174,507,000	13,800,000
	Programme 02 Development Activities	590,065,000	1,060,700,000
Head 295	Department of Commerce		
	Programme 01 Operational Activities	97,300,000	9,700,000
Head 297	Department of the Registrar of Companies		
	Programme 01 Operational Activities	30,300,000	—
Head 299	National Intellectual Property Office of Sri Lanka		
	Programme 01 Operational Activities	17,245,000	—
Head 303	Department of Textile Industries		
	Programme 02 Development Activities	72,000,000	31,500,000
	Ministry of Irrigation and Water Resources Management		
	Recurrent	3,756,060,000	
	Capital	51,490,500,000	
	Made up as follows :—		
Head 152	Minister of Irrigation and Water Resources Management		
	Programme 01 Operational Activities	118,955,000	108,000,000
	Programme 02 Development Activities	2,133,070,000	39,992,350,000

Head 282	Department of Irrigation		
	Programme 01	Operational Activities	377,735,000
	Programme 02	Development Activities	1,126,300,000
			43,150,000
			11,347,000,000
	Ministry of Land and Land Development		
	Recurrent		3,091,150,000
	Capital		3,000,000,000

Made up as follows :—

Head 153	Minister of Land and Land Development		
	Programme 01	Operational Activities	196,058,000
	Programme 02	Development Activities	—
			18,000,000
			2,682,000,000
Head 286	Department of Land Commissioner General		
	Programme 02	Development Activities	221,200,000
			90,600,000
Head 287	Department of Land Tittle Settlement		
	Programme 02	Development Activities	303,750,000
			12,500,000
Head 288	Department of Survey		
	Programme 01	Operational Activities	164,512,000
	Programme 02	Development Activities	1,953,660,000
			37,500,000
			110,400,000
Head 327	Department of Land Use Policy Planning		
	Programme 02	Development Activities	251,970,000
			49,000,000
	Ministry of Youth Affairs and Skills Development		
	Recurrent		5,120,108,000
	Capital		6,100,000,000

Made up as follows :—

Head 156	Minister of Youth Affairs and Skills Development		
	Programme 01	Operational Activities	133,135,000
	Programme 02	Development Activities	3,648,390,000
			21,160,000
			5,854,740,000

Appropriation Act, No. 36 of 2013

29

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 215	Department of Technical Education and Training		
	Programme 01 Operational Activities	155,750,000	24,100,000
	Programme 02 Development Activities	1,182,833,000	200,000,000
	Ministry of Environment and Renewable Energy		
	Recurrent	1,764,820,000	
	Capital	2,500,000,000	
	Made up as follows :—		
Head 160	Minister of Environment and Renewable Energy		
	Programme 01 Operational Activities	284,520,000	28,600,000
	Programme 02 Development Activities	540,000,000	1,971,000,000
Head 283	Department of Forests		
	Programme 01 Operational Activities	940,300,000	500,400,000
	Ministry of Water Supply and Drainage		
	Recurrent	202,210,000	
	Capital	35,200,000,000	
	Made up as follows :—		
Head 166	Minister of Water Supply and Drainage		
	Programme 01 Operational Activities	144,210,000	8,600,000
	Programme 02 Development Activities	58,000,000	35,191,400,000
	Ministry of Higher Education		
	Recurrent	19,562,940,000	
	Capital	13,244,000,000	
	Made up as follows :—		
Head 171	Minister of Higher Education		
	Programme 01 Operational Activities	276,940,000	399,000,000
	Programme 02 Development Activities	644,819,000	2,554,000,000

Head 214	University Grants Commission		
	Programme 02 Development Activities	18,641,181,000	10,291,000,000

Ministry of Public Management Reforms	
Recurrent	122,800,000
Capital	100,650,000

Made up as follows :—

Head 173	Minister of Public Management Reforms		
	Programme 01 Operational Activities	122,800,000	100,650,000

Ministry of Rehabilitation and Prison Reforms	
Recurrent	4,465,715,000
Capital	1,252,700,000

Made up as follows :—

Head 174	Minister of Rehabilitation and Prison Reforms		
	Programme 01 Operational Activities	434,815,000	135,500,000

Head 232	Department of Prisons		
	Programme 01 Operational Activities	3,951,250,000	1,110,500,000

Head 326	Department of Community Based Corrections		
	Programme 01 Operational Activities	79,650,000	6,700,000

Ministry of State Resources and Enterprise Development	
Recurrent	91,780,000
Capital	168,850,000

Made up as follows :—

Head 175	Minister of State Resources and Enterprise Development		
	Programme 01 Operational Activities	91,780,000	33,850,000
	Programme 02 Development Activities	—	135,000,000

Appropriation Act, No. 36 of 2013

31

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	Ministry of Civil Aviation		
	Recurrent	171,280,000	
	Capital	13,507,500,000	
	Made up as follows :—		
Head 176	Minister of Civil Aviation		
	Programme 01 Operational Activities	171,280,000	7,500,000
	Programme 02 Development Activities	—	13,500,000,000
	Ministry of Culture and the Arts		
	Recurrent	996,040,000	
	Capital	1,991,150,000	
	Made up as follows :—		
Head 177	Minister of Culture and the Arts		
	Programme 01 Operational Activities	144,640,000	20,600,000
	Programme 02 Development Activities	494,600,000	1,915,000,000
Head 206	Department of Cultural Affairs		
	Programme 01 Operational Activities	77,495,000	4,550,000
	Programme 02 Development Activities	279,305,000	51,000,000
	Ministry of Coconut Development and Janatha Estate Development		
	Recurrent	841,700,000	
	Capital	950,000,000	
	Made up as follows :—		
Head 178	Minister of Coconut Development and Janatha Estate Development		
	Programme 01 Operational Activities	199,700,000	15,300,000
	Programme 02 Development Activities	642,000,000	934,700,000

Ministry of Wildlife Resources Conservation				
	Recurrent	711,000,000		
	Capital	825,000,000		
Made up as follows :—				
Head 179	Minister of Wildlife Resources Conservation Programme 01 Operational Activities	92,725,000	14,350,000	
Head 284	Department of Wildlife Conservation Programme 01 Operational Activities	618,275,000	810,650,000	
Ministry of Minor Export Crop Promotion				
	Recurrent	480,570,000		
	Capital	460,400,000		
Made up as follows :—				
Head 180	Minister of Minor Export Crop Promotion Programme 01 Operational Activities Programme 02 Development Activities	74,300,000 50,000,000	17,200,000 55,000,000	
Head 289	Department of Export Agriculture Programme 02 Development Activities	356,270,000	388,200,000	
Ministry of Productivity Promotion				
	Recurrent	551,500,000		
	Capital	86,100,000		
Made up as follows :—				
Head 181	Minister of Productivity Promotion Programme 01 Operational Activities Programme 02 Development Activities	101,600,000 209,300,000	22,200,000 36,200,000	
Head 328	Department of Man Power and Employment Programme 01 Operational Activities	240,600,000	27,700,000	33

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	Ministry of Foreign Employment Promotion and Welfare		
	Recurrent	351,300,000	
	Capital	210,350,000	
	Made up as follows :—		
Head 182	Minister of Foreign Employment Promotion and Welfare		
	Programme 01 Operational Activities	45,650,000	4,200,000
	Programme 02 Development Activities	305,650,000	206,150,000
	Ministry of Public Relations and Public Affairs		
	Recurrent	74,180,000	
	Capital	175,300,000	
	Made up as follows :—		
Head 183	Minister of Public Relations and Public Affairs		
	Programme 01 Operational Activities	74,180,000	175,300,000
	Ministry of Private Transport Services		
	Recurrent	566,425,000	
	Capital	178,300,000	
	Made up as follows :—		
Head 184	Minister of Private Transport Services		
	Programme 01 Operational Activities	66,425,000	40,300,000
	Programme 02 Development Activities	500,000,000	138,000,000
	Ministry of Telecommunication and Information Technology		
	Recurrent	202,640,000	
	Capital	1,755,750,000	
	Made up as follows :—		
Head 185	Minister of Telecommunication and Information Technology		
	Programme 01 Operational Activities	88,340,000	148,150,000
	Programme 02 Development Activities	114,300,000	1,607,600,000

	Ministry of Sugar Industry Development			
	 Recurrent	61,000,000		
	 Capital	30,000,000		
	Made up as follows :—			
Head 186	Minister of Sugar Industry Development			
	Programme 01 Operational Activities	61,000,000	15,000,000	
	Programme 02 Development Activities	—	15,000,000	
	Ministry of Investment Promotion			
	 Recurrent	101,000,000		
	 Capital	9,270,000		
	Made up as follows :—			
Head 187	Minister of Investment Promotion			
	Programme 01 Operational Activities	101,000,000	9,270,000	
	Ministry of Botanical Gardens and Public Recreation			
	 Recurrent	481,790,000		
	 Capital	916,925,000		
	Made up as follows :—			
Head 188	Minister of Botanical Gardens and Public Recreation			
	Programme 01 Operational Activities	72,290,000	47,700,000	
Head 294	Department of National Zoological Gardens			
	Programme 02 Development Activities	173,150,000	518,675,000	
Head 322	Department of National Botanical Gardens			
	Programme 02 Development Activities	236,350,000	350,550,000	

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Ministry of Education Services			
	Recurrent	7,426,240,000	
	Capital	258,410,000	
Made up as follows :—			
Head 189	Minister of Education Services		
	Programme 01 Operational Activities	56,240,000	65,300,000
	Programme 02 Development Activities	7,370,000,000	193,110,000
	Ministry of Law and Order		
	Recurrent	47,748,300,000	
	Capital	6,565,268,715	
Made up as follows :—			
Head 190	Minister of Law and Order		
	Programme 01 Operational Activities	5,711,000,000	431,500,000
Head 225	Department of Police		
	Programme 01 Operational Activities	42,037,300,000	6,133,768,715
		899,772,038,000	698,480,480,000

36

Appropriation Act, No. 36 of 2013

SECOND SCHEDULE — ESTIMATE 2014

Expenditure of the Government, Authorised by Law and to be Charged on the Consolidated Fund

<i>Head No.</i>	<i>Unit/ Ministry/Department or Institution by whom expenditure is incurred</i>	<i>Law under which expenditure is authorised</i>	<i>Expenditure Programme</i>	<i>Recurrent expenditure Rs.</i>	<i>Capital expenditure Rs.</i>	<i>Total expenditure Rs.</i>
1	His Excellency the President	Article 36 of the Constitution	Programme 01-Operational Activities	1,470,000	—	1,470,000
4	Judges of the Superior Courts	Article 108 of the Constitution	Programme 01-Operational Activities	28,500,000	—	28,500,000
6	Public Service Commission	Chapter IX of the Constitution	Programme 01-Operational Activities	3,660,000	—	3,660,000
7	Judicial Service Commission	Chapter XV A of the Constitution	Programme 01-Operational Activities	1,500,000	—	1,500,000
8	National Police Commission	Chapter XV III A of the Constitution	Programme 01-Operational Activities	3,200,000	—	3,200,000

Appropriation Act, No. 36 of 2013

<i>Head No.</i>	<i>Unit/ Ministry/Department or Institution by whom expenditure is incurred</i>	<i>Law under which expenditure is authorised</i>	<i>Expenditure Programme</i>	<i>Recurrent expenditure Rs.</i>	<i>Capital expenditure Rs.</i>	<i>Total expenditure Rs.</i>
10	Commission to Investigate Allegations of Bribery or Corruption	The Commission to Investigate Allegations of Bribery or Corruption Commission Act, No. 19 of 1994	Programme 01-Operational Activities	2,400,000	—	2,400,000
16	Parliament	Article 65 of the Constitution	Programme 01-Operational Activities	1,200,000	—	1,200,000
20	Department of Elections	Article 103 of the Constitution	Programme 01-Operational Activities	3,100,000	—	3,100,000
21	Auditor General	Article 153 of the Constitution	Programme 01-Operational Activities	650,000	—	650,000
22	Office of the Parliamentary Commissioner for Administration	Article 156 of the Constitution	Programme 01-Operational Activities	800,000	—	800,000
111	Ministry of Health	Medical Ordinance (Chp. 105)	Programme 01-Operational Activities	2,000	—	2,000

38

Appropriation Act, No. 36 of 2013

239	Department of External Resources	Bretton Woods Agreement (Special Provisions) Law No. 10 of 1978, Asian Development Bank Agreement (Ratification) Act, No. 21 of 1966	Programme 01- Operational Activities	80,000,000	521,000,000	601,000,000
249	Department of Treasury Operations	Foreign Loans Act No. 29 of 1957 (Section 2 Paragraphs (a) and (c)), Local Treasury Bills Ordinance (Chapter 417)	Programme 01- Operational Activities	421,000,000,000	551,600,000,000	972,600,000,000
253	Department of Pensions	Widows' and Orphans' Pension Fund Ordinance (Chapter 431), Widowers' and Orphans' Pensions Act, No. 24 of 1983, Widows' and Orphans' Pension Scheme(Armed Forces) Act, No. 18 of 1970, School Teachers' Pensions Act, (Chapter 432)	Programme 01- Operational Activities	27,500,000,000	—	27,500,000,000

Appropriation Act, No. 36 of 2013

THIRD SCHEDULE — ESTIMATE —2014

Limits of Advance Account Activities —2014

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
1	His Excellency the President	00101	Advances to Public Officers	20,000,000	14,000,000	100,000,000	—
2	Office of the Prime Minister	00201	Advances to Public Officers	5,500,000	3,000,000	27,000,000	—
3	Secretariat for Special Functions (Senior Ministers)	00301	Advances to Public Officers	3,100,000	1,100,000	12,000,000	—
4	Judges of the Superior Courts	00401	Advances to Public Officers	3,000,000	1,000,000	38,000,000	—
5	Office of the Cabinet of Ministers	00501	Advances to Public Officers	2,600,000	2,000,000	13,000,000	—
6	Public Service Commission	00601	Advances to Public Officers	6,500,000	3,000,000	32,000,000	—
7	Judicial Service Commission	00701	Advances to Public Officers	3,000,000	1,200,000	20,000,000	—
8	National Police Commission	00801	Advances to Public Officers	1,800,000	1,100,000	12,000,000	—
9	Administrative Appeals Tribunal	00901	Advances to Public Officers	1,000,000	270,000	2,000,000	—

10	Commission to Investigate Allegations of Bribery or Corruption	01001	Advances to Public Officers	5,000,000	3,000,000	25,000,000	—
11	Commission to Investigate Allegations of Bribery or Corruption	01002	Advancing monies to be used in bribery detection as bribes	9,000,000	1,500,000	18,000,000	—
12	Office of the Finance Commission	01101	Advances to Public Officers	3,000,000	1,000,000	12,000,000	—
13	National Education Commission	01201	Advances to Public Officers	1,500,000	600,000	6,000,000	—
14	Department of Attorney General	01401	Advances to Public Officers	23,000,000	12,000,000	90,000,000	—
15	Department of Legal Draftsman	01501	Advances to Public Officers	4,000,000	2,000,000	23,000,000	—
16	Parliament	01601	Advances to Public Officers	38,000,000	22,000,000	175,000,000	—
17	Office of the Leader of the House of Parliament	01701	Advances to Public Officers	2,000,000	800,000	3,500,000	—
18	Office of the Chief Government Whip of Parliament	01801	Advances to Public Officers	1,500,000	1,000,000	6,500,000	—
19	Office of the Leader of the Opposition of Parliament	01901	Advances to Public Officers	2,000,000	1,000,000	9,000,000	—
20	Department of Elections	02001	Advances to Public Officers	22,000,000	13,000,000	80,000,000	—
21	Auditor-General	02101	Advances to Public Officers	50,000,000	42,000,000	295,000,000	—
22	Office of the Parliamentary Commissioner for Administration	02201	Advances to Public Officers	1,000,000	250,000	3,500,000	—
23	Minister of Buddha Sasana and Religious Affairs	10101	Advances to Public Officers	5,000,000	1,900,000	22,000,000	—
24	Minister of Finance and Planning	10201	Advances to Public Officers	15,000,000	9,500,000	70,000,000	—
25	Minister of Defence and Urban Development	10301	Advances to Public Officers	44,000,000	30,000,000	250,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
26	Minister of Economic Development	10501	Advances to Public Officers	140,000,000	60,000,000	600,000,000	—
27	Minister of Disaster Management	10601	Advances to Public Officers	7,000,000	2,500,000	16,000,000	—
28	Minister of Postal Services	10801	Advances to Public Officers	4,000,000	1,900,000	30,000,000	—
29	Minister of Justice	11001	Advances to Public Officers	10,000,000	5,500,000	52,000,000	—
30	Minister of Health	11101	Advances to Public Officers	920,000,000	710,000,000	1,919,000,000	—
31	Minister of External Affairs	11201	Advances to Public Officers	33,000,000	20,000,000	130,000,000	—
32	Minister of Transport	11401	Advances to Public Officers	8,000,000	3,000,000	34,000,000	—
33	Minister of Petroleum Industries	11501	Advances to Public Officers	3,000,000	1,800,000	12,500,000	—
34	Minister of Co-operatives and Internal Trade	11601	Advances to Public Officers	6,000,000	3,400,000	30,000,000	—
35	Minister of Highways, Ports and Shipping	11701	Advances to Public Officers	9,000,000	3,600,000	40,000,000	—
36	Minister of Agriculture	11801	Advances to Public Officers	9,500,000	5,000,000	43,000,000	—
37	Minister of Power and Energy	11901	Advances to Public Officers	4,500,000	2,300,000	17,500,000	—
38	Minister of Child Development and Women's Affairs	12001	Advances to Public Officers	26,000,000	8,000,000	80,000,000	—

39	Minister of Public Administration and Home Affairs	12101	Advances to Public Officers	31,000,000	15,500,000	110,000,000	—
40	Minister of Mass Media and Information	12201	Advances to Public Officers	6,000,000	3,200,000	22,000,000	—
41	Minister of Construction, Engineering Services, Housing and Common Amenities	12301	Advances to Public Officers	7,000,000	4,000,000	40,000,000	—
42	Minister of Social Services	12401	Advances to Public Officers	7,000,000	3,500,000	45,000,000	—
43	Minister of Education	12601	Advances to Public Officers	820,000,000	680,000,000	2,500,000,000	—
44	Minister of Labour and Labour Relations	12701	Advances to Public Officers	5,500,000	2,000,000	20,000,000	—
45	Minister of Traditional Industries and Small Enterprises Development	12801	Advances to Public Officers	7,500,000	2,500,000	25,000,000	—
46	Minister of Local Government and Provincial Councils	13001	Advances to Public Officers	8,000,000	3,900,000	35,000,000	—
47	Minister of Technology and Research	13301	Advances to Public Officers	24,000,000	10,000,000	75,000,000	—
48	Minister of National Languages and Social Integration	13401	Advances to Public Officers	14,000,000	4,000,000	58,000,000	—
49	Minister of Plantation Industries	13501	Advances to Public Officers	5,500,000	3,000,000	30,000,000	—
50	Minister of Sports	13601	Advances to Public Officers	5,000,000	2,800,000	24,000,000	—
51	Minister of Indigenous Medicine	13801	Advances to Public Officers	13,000,000	4,000,000	36,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
52	Minister of Fisheries and Aquatic Resources Development	13901	Advances to Public Officers	6,000,000	3,800,000	31,000,000	—
53	Minister of Livestock and Rural Community Development	14001	Advances to Public Officers	7,000,000	3,700,000	30,000,000	—
54	Minister of National Heritage	14201	Advances to Public Officers	5,000,000	1,700,000	25,000,000	—
55	Minister of Parliamentary Affairs	14301	Advances to Public Officers	4,000,000	2,300,000	20,000,000	—
56	Minister of Resettlement	14501	Advances to Public Officers	4,000,000	2,000,000	12,500,000	—
57	Minister of Industry and Commerce	14901	Advances to Public Officers	12,000,000	8,000,000	65,000,000	—
58	Minister of Irrigation and Water Resources Management	15201	Advances to Public Officers	10,000,000	6,000,000	36,000,000	—
59	Minister of Land and Land Development	15301	Advances to Public Officers	13,000,000	4,200,000	44,000,000	—
60	Minister of Youth Affairs and Skills Development	15601	Advances to Public Officers	22,000,000	15,000,000	100,000,000	—
61	Minister of Environment and Renewable Energy	16001	Advances to Public Officers	7,500,000	4,500,000	40,000,000	—

62	Minister of Water Supply and Drainage	16601	Advances to Public Officers	4,800,000	2,000,000	20,000,000	—
63	Minister of Higher Education	17101	Advances to Public Officers	5,000,000	2,200,000	18,000,000	—
64	Minister of Public Management Reforms	17301	Advances to Public Officers	3,000,000	1,000,000	10,000,000	—
65	Minister of Rehabilitation and Prison Reforms	17401	Advances to Public Officers	4,000,000	1,200,000	12,000,000	—
66	Minister of State Resources and Enterprise Development	17501	Advances to Public Officers	4,500,000	1,500,000	20,000,000	—
67	Minister of Civil Aviation	17601	Advances to Public Officers	2,500,000	1,600,000	10,000,000	—
68	Minister of Culture and the Arts	17701	Advances to Public Officers	32,000,000	14,000,000	100,000,000	—
69	Minister of Coconut Development and Janatha Estate Development	17801	Advances to Public Officers	4,000,000	1,000,000	10,000,000	—
70	Minister of Wildlife Resources Conservation	17901	Advances to Public Officers	4,000,000	1,800,000	30,000,000	—
71	Minister of Minor Export Crop Promotion	18001	Advances to Public Officers	3,500,000	1,000,000	12,000,000	—
72	Minister of Productivity Promotion	18101	Advances to Public Officers	7,500,000	1,300,000	28,000,000	—
73	Minister of Foreign Employment Promotion and Welfare	18201	Advances to Public Officers	5,000,000	1,100,000	52,000,000	—
74	Minister of Public Relations and Public Affairs	18301	Advances to Public Officers	3,000,000	300,000	7,000,000	—
75	Minister of Private Transport Services	18401	Advances to Public Officers	2,000,000	600,000	5,500,000	—

<i>SRL No.</i>	<i>Ministries / Departments</i>	<i>Item No.</i>	<i>I Activities of the Government</i>	<i>II Maximum Limits of Expenditure of Activities of the Government</i>	<i>III Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government</i>	<i>IV Maximum Limits of Debit Balance of Activities of the Government</i>	<i>V Maximum Limits of Liabilities of Activities of the Government</i>
				<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
76	Minister of Telecommunication and Information Technology	18501	Advances to Public Officers	3,000,000	500,000	7,000,000	—
77	Minister of Sugar Industry Development	18601	Advances to Public Officers	2,000,000	100,000	7,000,000	—
78	Minister of Investment Promotion	18701	Advances to Public Officers	2,000,000	300,000	10,000,000	—
79	Minister of Botanical Gardens and Public Recreation	18801	Advances to Public Officers	2,000,000	300,000	5,000,000	—
80	Minister of Education Services	18901	Advances to Public Officers	7,000,000	800,000	30,000,000	—
81	Minister of Law and Order	19001	Advances to Public Officers	217,000,000	83,000,000	475,000,000	—
82	Department of Buddhist Affairs	20101	Advances to Public Officers	20,000,000	10,000,000	55,000,000	—
83	Department of Muslim Religious and Cultural Affairs	20201	Advances to Public Officers	2,000,000	900,000	12,000,000	—
84	Department of Christian Religious Affairs	20301	Advances to Public Officers	1,500,000	500,000	8,500,000	—
85	Department of Hindu Religious and Cultural Affairs	20401	Advances to Public Officers	4,000,000	1,800,000	11,500,000	—

86	Department of Public Trustee	20501	Advances to Public Officers	3,000,000	1,300,000	11,000,000	—
87	Department of Cultural Affairs	20601	Advances to Public Officers	19,000,000	8,000,000	60,000,000	—
88	Department of Archaeology	20701	Advances to Public Officers	42,000,000	22,000,000	140,000,000	—
89	Department of National Museums	20801	Advances to Public Officers	9,000,000	4,500,000	40,000,000	—
90	Department of National Archives	20901	Advances to Public Officers	6,000,000	2,600,000	27,000,000	—
91	Department of Information	21001	Advances to Public Officers	8,500,000	6,000,000	40,000,000	—
92	Department of the Government Printer	21101	Advances to Public Officers	52,000,000	45,000,000	300,000,000	—
93	Department of Examinations	21201	Advances to Public Officers	18,000,000	13,000,000	100,000,000	—
94	Department of Educational Publications	21301	Advances to Public Officers	5,500,000	4,000,000	37,000,000	—
95	Department of Educational Publications	21302	Printing, Publicity and Sales of Publications	2,900,000,000	2,900,000,000	4,000,000,000	1,500,000,000
96	Department of Technical Education and Training	21501	Advances to Public Officers	50,000,000	45,000,000	220,000,000	—
97	Department of Social Services	21601	Advances to Public Officers	15,000,000	11,200,000	80,000,000	—
98	Department of Probation and Child Care Services	21701	Advances to Public Officers	12,000,000	7,000,000	75,000,000	—
99	Department of Commissioner General of Samurdhi	21801	Advances to Public Officers	12,000,000	8,500,000	90,000,000	—
100	Department of Sports Development	21901	Advances to Public Officers	8,000,000	4,000,000	30,000,000	—
101	Department of Ayurveda	22001	Advances to Public Officers	30,000,000	21,000,000	170,000,000	—
102	Department of Labour	22101	Advances to Public Officers	100,000,000	45,000,000	295,000,000	—
103	Sri Lanka Army	22201	Advances to Public Officers	2,200,000,000	1,500,000,000	4,250,000,000	—

Appropriation Act, No. 36 of 2013

<i>SRL No.</i>	<i>Ministries / Departments</i>	<i>Item No.</i>	<i>I Activities of the Government</i>	<i>II Maximum Limits of Expenditure of Activities of the Government</i>	<i>III Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government</i>	<i>IV Maximum Limits of Debit Balance of Activities of the Government</i>	<i>V Maximum Limits of Liabilities of Activities of the Government</i>
				<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
104	Sri Lanka Navy	22301	Advances to Public Officers	455,000,000	320,000,000	900,000,000	—
105	Sri Lanka Navy	22302	Stores Advances Account (Explosive items)	495,000,000	500,000,000	450,000,000	—
106	Sri Lanka Air Force	22401	Advances to Public Officers	500,000,000	390,000,000	1,575,000,000	—
107	Department of Police	22501	Advances to Public Officers	1,400,000,000	1,100,000,000	4,500,000,000	—
108	Department of Immigration and Emigration	22601	Advances to Public Officers	30,000,000	22,700,000	154,000,000	—
109	Department of Registration of Persons	22701	Advances to Public Officers	18,000,000	11,000,000	65,000,000	—
110	Courts Administration	22801	Advances to Public Officers	260,420,000	170,000,000	850,000,000	—
111	Department of Debt Conciliation Board	23101	Advances to Public Officers	1,000,000	200,000	3,500,000	—
112	Department of Prisons	23201	Advances to Public Officers	120,000,000	100,000,000	450,000,000	—
113	Department of Prisons	23202	Prisons Industrial and Agricultural undertakings	50,000,000	65,000,000	40,000,000	12,000,000
114	Department of Government Analyst	23301	Advances to Public Officers	6,500,000	3,200,000	30,000,000	—
115	Registrar of Supreme Court	23401	Advances to Public Officers	13,000,000	5,000,000	45,000,000	—
116	Law Commission of Sri Lanka	23501	Advances to Public Officers	1,200,000	200,000	4,500,000	—
117	Department of Official Languages	23601	Advances to Public Officers	6,500,000	3,500,000	25,000,000	—

118	Department of National Planning	23701	Advances to Public Officers	4,600,000	2,500,000	25,000,000	—
119	Department of Fiscal Policy	23801	Advances to Public Officers	2,500,000	1,000,000	10,000,000	—
120	Department of External Resources	23901	Advances to Public Officers	4,500,000	2,500,000	30,000,000	—
121	Department of National Budget	24001	Advances to Public Officers	5,500,000	3,500,000	28,000,000	—
122	Department of Public Enterprises	24101	Advances to Public Officers	4,000,000	1,600,000	19,000,000	—
123	Department of Management Services	24201	Advances to Public Officers	3,000,000	2,000,000	15,000,000	—
124	Department of Development Finance	24301	Advances to Public Officers	2,500,000	400,000	9,000,000	—
125	Department of Trade and Investment Policy	24401	Advances to Public Officers	2,500,000	1,300,000	12,000,000	—
126	Department of Public Finance	24501	Advances to Public Officers	3,000,000	1,200,000	16,000,000	—
127	Department of Inland Revenue	24601	Advances to Public Officers	85,000,000	50,000,000	310,000,000	—
128	Sri Lanka Customs	24701	Advances to Public Officers	46,000,000	35,000,000	300,000,000	—
129	Sri Lanka Customs	24702	Expenses in connection with Seized and Forfeited Goods	10,000,000	2,000,000	20,000,000	—
130	Department of Excise	24801	Advances to Public Officers	32,000,000	22,000,000	195,000,000	—
131	Department of Treasury Operations	24901	Advances to Public Officers	4,000,000	2,500,000	21,000,000	—
132	Department of State Accounts	25001	Advances to Public Officers	3,500,000	1,200,000	15,000,000	—
133	Department of State Accounts	25002	Advances for Payments on behalf of other Governments	4,000,000	3,500,000	3,500,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
134	Department of State Accounts	25003	Miscellaneous Advances	10,000,000	2,500,000	513,000,000	—
135	Department of Valuation	25101	Advances to Public Officers	17,000,000	12,000,000	70,000,000	—
136	Department of Census and Statistics	25201	Advances to Public Officers	44,000,000	25,000,000	250,000,000	—
137	Department of Pensions	25301	Advances to Public Officers	32,000,000	17,000,000	125,000,000	—
138	Department of Registrar General	25401	Advances to Public Officers	65,000,000	39,000,000	220,000,000	—
139	District Secretariat, Colombo	25501	Advances to Public Officers	42,000,000	32,000,000	200,000,000	—
140	District Secretariat, Gampaha	25601	Advances to Public Officers	72,000,000	56,000,000	245,000,000	—
141	District Secretariat, Kalutara	25701	Advances to Public Officers	54,000,000	38,000,000	265,000,000	—
142	District Secretariat, Kandy	25801	Advances to Public Officers	70,000,000	51,000,000	240,000,000	—
143	District Secretariat, Matale	25901	Advances to Public Officers	38,000,000	27,000,000	150,000,000	—
144	District Secretariat, Nuwara-Eliya	26001	Advances to Public Officers	30,000,000	19,000,000	105,717,870	—
145	District Secretariat, Galle	26101	Advances to Public Officers	52,000,000	47,000,000	235,000,000	—
146	District Secretariat, Matara	26201	Advances to Public Officers	55,000,000	35,000,000	200,000,000	—
147	District Secretariat, Hambantota	26301	Advances to Public Officers	35,000,000	25,000,000	155,000,000	—
148	District Secretariat/Kachcheri, Jaffna	26401	Advances to Public Officers	35,000,000	25,000,000	110,000,000	—
149	District Secretariat/Kachcheri, Mannar	26501	Advances to Public Officers	12,000,000	6,000,000	50,000,000	—

150	District Secretariat/Kachcheri, Vavuniya	26601	Advances to Public Officers	11,000,000	7,000,000	40,000,000	—
151	District Secretariat/Kachcheri, Mullaitivu	26701	Advances to Public Officers	12,000,000	6,000,000	50,000,000	—
152	District Secretariat/Kachcheri, Killinochchi	26801	Advances to Public Officers	12,000,000	6,000,000	49,000,000	—
153	District Secretariat/ Kachcheri, Batticaloa	26901	Advances to Public Officers	35,000,000	23,000,000	90,000,000	—
154	District Secretariat, Ampara	27001	Advances to Public Officers	55,000,000	35,000,000	183,000,000	—
155	District Secretariat/Kachcheri, Trincomalee	27101	Advances to Public Officers	33,000,000	20,000,000	130,000,000	—
156	District Secretariat, Kurunegala	27201	Advances to Public Officers	80,000,000	75,000,000	323,000,000	—
157	District Secretariat, Puttalam	27301	Advances to Public Officers	45,000,000	33,000,000	168,000,000	—
158	District Secretariat, Anuradhapura	27401	Advances to Public Officers	49,000,000	40,000,000	200,000,000	—
159	District Secretariat, Polonnaruwa	27501	Advances to Public Officers	27,000,000	18,000,000	106,000,000	—
160	District Secretariat, Badulla	27601	Advances to Public Officers	44,000,000	28,000,000	145,760,000	—
161	District Secretariat, Moneragala	27701	Advances to Public Officers	33,000,000	25,000,000	165,000,000	—
162	District Secretariat, Ratnapura	27801	Advances to Public Officers	50,000,000	38,000,000	200,000,000	—
163	District Secretariat, Kegalle	27901	Advances to Public Officers	38,000,000	30,000,000	150,589,000	—
164	Department of Project Management and Monitoring	28001	Advances to Public Officers	5,000,000	2,200,000	20,000,000	—
165	Department of Agrarian Development	28101	Advances to Public Officers	210,000,000	140,000,000	800,000,000	—
166	Department of Irrigation	28201	Advances to Public Officers	130,000,000	100,000,000	500,000,000	—
167	Department of Forests	28301	Advances to Public Officers	60,000,000	48,000,000	301,000,000	—
168	Department of Wildlife Conservation	28401	Advances to Public Officers	40,000,000	28,000,000	135,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
169	Department of Agriculture	28501	Advances to Public Officers	180,000,000	150,000,000	500,000,000	—
170	Department of Agriculture	28502	Maintenance of Agricultural Farms and Seed Sales	440,000,000	440,000,000	70,000,000	—
171	Department of Land Commissioner	28601	Advances to Public Officers	14,000,000	12,000,000	70,000,000	—
172	Department of Land Settlement	28701	Advances to Public Officers	20,000,000	7,000,000	65,000,000	—
173	Department of Surveyor General	28801	Advances to Public Officers	150,000,000	100,000,000	400,000,000	—
174	Department of Export Agriculture	28901	Advances to Public Officers	30,000,000	20,000,000	120,000,000	—
175	Department of Fisheries and Aquatic Resources	29001	Advances to Public Officers	25,000,000	13,500,000	110,000,000	—
176	Department of Coast Conservation	29101	Advances to Public Officers	11,250,000	7,000,000	51,034,895	—
177	Department of Animal Production and Health	29201	Advances to Public Officers	26,000,000	16,000,000	110,000,000	—
178	Department of Rubber Development	29301	Advances to Public Officers	18,000,000	10,000,000	55,000,000	—
179	Department of National Zoological Gardens	29401	Advances to Public Officers	12,000,000	8,000,000	58,000,000	—
180	Department of Commerce	29501	Advances to Public Officers	6,000,000	2,000,000	20,000,000	—

181	Department of Import and Export Control	29601	Advances to Public Officers	4,000,000	2,000,000	20,000,000	—
182	Department of the Registrar of Companies	29701	Advances to Public Officers	5,000,000	2,100,000	30,000,000	—
183	Department of Measurement Units, Standards and Services	29801	Advances to Public Officers	8,000,000	3,000,000	35,000,000	—
184	National Intellectual Property Office of Sri Lanka	29901	Advances to Public Officers	2,500,000	1,000,000	10,000,000	—
185	Department of Food Commissioner	30001	Advances to Public Officers	7,500,000	3,700,000	42,000,000	—
186	Department of Co-operative Development (Registrar of Co-operative Societies)	30101	Advances to Public Officers	5,000,000	2,000,000	20,000,000	—
187	Co-operative Employees Commission	30201	Advances to Public Officers	1,500,000	300,000	4,000,000	—
188	Department of Textile Industries	30301	Advances to Public Officers	5,000,000	3,000,000	30,000,000	—
189	Department of Meteorology	30401	Advances to Public Officers	10,000,000	5,500,000	60,000,000	—
190	Department of Up-Country Peasantry Rehabilitation	30501	Advances to Public Officers	2,000,000	800,000	8,000,000	—
191	Department of Sri Lanka Railways	30601	Advances to Public Officers	540,000,000	385,000,000	1,800,000,000	—
192	Department of Sri Lanka Railways	30602	Railway Stores Advance Account	1,700,000,000	1,200,000,000	6,102,000,000	850,000,000
193	Department of Motor Traffic	30701	Advances to Public Officers	28,000,000	17,000,000	125,000,000	—
194	Department of Posts	30801	Advances to Public Officers	650,000,000	520,000,000	2,200,000,000	—
195	Department of Buildings	30901	Advances to Public Officers	18,000,000	12,000,000	85,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
196	Government Factory	31001	Advances to Public Officers	22,000,000	18,000,000	120,000,000	—
197	Government Factory	31002	Government Factory Stores Advance Account	120,000,000	120,000,000	40,000,000	20,000,000
198	Government Factory	31003	Government Factory Work Done Advance Account	260,000,000	290,000,000	180,000,000	5,000,000
199	Department of National Physical Planning	31101	Advances to Public Officers	11,000,000	6,800,000	90,000,000	—
200	Department of Civil Security	32001	Advances to Public Officers	175,000,000	155,000,000	275,000,000	—
201	Department of National Botanical Gardens	32201	Advances to Public Officers	17,000,000	9,000,000	70,000,000	—
202	Department of Legal Affairs	32301	Advances to Public Officers	1,000,000	200,000	3,000,000	—
203	Department of Management Audit	32401	Advances to Public Officers	3,000,000	1,250,000	10,000,000	—
204	Department of Community Based Correction	32601	Advances to Public Officers	9,000,000	3,500,000	40,000,000	—
205	Department of Land Use Policy Planning	32701	Advances to Public Officers	15,000,000	7,000,000	50,000,000	—
206	Department of Man Power & Employment	32801	Advances to Public Officers	16,000,000	8,500,000	48,000,000	—
207	Department of Information Technology Management	32901	Advances to Public Officers	1,000,000	200,000	6,000,000	—
Total				18,105,770,000	14,105,770,000	48,835,101,765	2,387,000,000

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, DEPARTMENT OF GOVERNMENT INFORMATION, No. 163, KIRULAPONA MAWATHA, POLHENGODA, COLOMBO 05 before 15th December each year in respect of the year following.