

# ACTS OF PARLIAMENT 2015

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

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**APPROPRIATION (AMENDMENT)  
ACT, No. 1 OF 2015**

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[Certified on 07th February, 2015]

*Printed on the Order of Government*

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*Appropriation (Amendment) Act, No. 1 of 2015*

[Certified on 07th February, 2015]

L.D.—O. 9/2015.

AN ACT TO AMEND THE APPROPRIATION ACT, NO. 41 OF 2014

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 (Amendment) Act, No. 1 of 2015. Short title.
2. Section 2 of the Appropriation Act, No. 41 of 2014 (hereinafter referred to as the “principal enactment”) is hereby amended as follows:— Amendment of section 2 of Act, No. 41 of 2014.
  - (1) in subsection (1) of that section,
    - (a) by the substitution for the words “rupees two thousand one hundred sixty eight billion two hundred ninety two million seven hundred eighteen thousand”, of the words “rupees two thousand one hundred one billion two hundred ninety one million five hundred forty eight thousand”; and
    - (b) by the substitution in paragraph (b) of that subsection, for the words “does not exceed rupees one thousand seven hundred eighty billion”, of the words “does not exceed rupees one thousand seven hundred eighty billion”;
  - (2) in subsection (2) of that section, by the substitution for the words, “rupees two thousand one hundred sixty eight billion two hundred ninety two million seven hundred eighteen thousand”, of the words “rupees two thousand one hundred one billion two hundred ninety one million five hundred forty eight thousand”; and
  - (3) in subsection (4) of that section, by the substitution for the words, “rupees one thousand two hundred thirty six billion seven hundred seven million two hundred eighty two thousand”, of the words “rupees one thousand two hundred thirty six billion seven hundred eight million four hundred fifty two thousand”.
3. The First Schedule to the principal enactment is hereby repealed and the following Schedule is substituted therefor:— Replacement of the First Schedule to the principal enactment.

**“FIRST SCHEDULE — ESTIMATE — 2015  
Sums Payable for General Services**

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
<b>Head 1 - 22</b>	<b>Special Spending Units</b>		
	<b>Recurrent</b>	<b>8,918,420,000</b>	
	<b>Capital</b>	<b>1,917,700,000</b>	
Head 1	<b>His Excellency the President</b>		
	Programme 01 Operational Activities	1,721,600,000	598,250,000
	Programme 02 Development Activities	—	245,000,000
Head 2	<b>Office of the Prime Minister</b>		
	Programme 01 Operational Activities	253,000,000	18,200,000
Head 4	<b>Judges of the Superior Courts</b>		
	Programme 01 Operational Activities	102,500,000	591,300,000
Head 5	<b>Office of the Cabinet of Ministers</b>		
	Programme 01 Operational Activities	67,550,000	9,850,000
Head 6	<b>Public Service Commission</b>		
	Programme 01 Operational Activities	126,090,000	281,100,000
Head 7	<b>Judicial Service Commission</b>		
	Programme 01 Operational Activities	38,900,000	1,000,000

Appropriation (Amendment) Act, No. 1 of 2015

Head 8	<b>National Police Commission</b> Programme 01 Operational Activities	42,280,000	1,350,000
Head 9	<b>Administrative Appeals Tribunal</b> Programme 01 Operational Activities	17,600,000	1,200,000
Head 10	<b>Commission to Investigate Allegations of Bribery or Corruption</b> Programme 01 Operational Activities	184,400,000	23,600,000
Head 11	<b>Office of the Finance Commission</b> Programme 01 Operational Activities	38,500,000	4,500,000
Head 13	<b>Human Rights Commission of Sri Lanka</b> Programme 01 Operational Activities	155,200,000	14,300,000
Head 16	<b>Parliament</b> Programme 01 Operational Activities	1,676,300,000	62,850,000
Head 17	<b>Office of the Leader of the House of Parliament</b> Programme 01 Operational Activities	27,650,000	2,200,000
Head 18	<b>Office of the Chief Govt. Whip of Parliament</b> Programme 01 Operational Activities	38,450,000	1,850,000
Head 19	<b>Office of the Leader of the Opposition of Parliament</b> Programme 01 Operational Activities	71,750,000	5,850,000
Head 20	<b>Department of Elections</b> Programme 01 Operational Activities	3,607,800,000	36,500,000
Head 21	<b>Auditor General</b> Programme 01 Operational Activities	738,800,000	18,300,000

Appropriation (Amendment) Act, No. 1 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 22	<b>Office of the Parliamentary Commissioner for Administration</b> Programme 01 Operational Activities	10,050,000	500,000
	<b>Ministry of Buddha Sasana</b> <b>Recurrent</b> <b>862,330,000</b> <b>Capital</b> <b>559,980,000</b>		
Head 101	<b>Minister of Buddha Sasana</b> Programme 01 Operational Activities Programme 02 Development Activities	147,650,000 —	9,230,000 457,000,000
Head 201	<b>Department of Buddhist Affairs</b> Programme 01 Operational Activities Programme 02 Development Activities	44,280,000 670,400,000	9,750,000 84,000,000
	<b>Ministry of Finance</b> <b>Recurrent</b> <b>267,351,797,000</b> <b>Capital</b> <b>275,389,187,000</b>		
Head 102	<b>Minister of Finance</b> Programme 01 Operational Activities Programme 02 Development Activities	617,600,000 —	1,531,500,000 1,546,320,000
Head 238	<b>Department of Fiscal Policy</b> Programme 01 Operational Activities	75,880,000	2,500,000
Head 240	<b>Department of National Budget</b> Programme 01 Operational Activities Programme 02 Development Activities	2,348,700,000 237,627,037,000	3,006,900,000 220,012,417,000
Head 241	<b>Department of Public Enterprises</b> Programme 01 Operational Activities	55,400,000	5,400,000

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Appropriation (Amendment) Act, No. 1 of 2015

Head 243	<b>Department of Development Finance</b>		
	Programme 01	Operational Activities	591,440,000
	Programme 02	Development Activities	700,000
			—
			3,130,000,000
Head 244	<b>Department of Trade and Investment Policy</b>		
	Programme 01	Operational Activities	1,115,825,000
			2,300,000
Head 245	<b>Department of Public Finance</b>		
	Programme 01	Operational Activities	189,600,000
			2,300,000
Head 246	<b>Department of Inland Revenue</b>		
	Programme 01	Operational Activities	1,971,500,000
			1,940,050,000
Head 247	<b>Sri Lanka Customs</b>		
	Programme 01	Operational Activities	1,664,700,000
			150,500,000
Head 248	<b>Department of Excise</b>		
	Programme 01	Operational Activities	546,400,000
			386,100,000
Head 249	<b>Department of Treasury Operations</b>		
	Programme 01	Operational Activities	20,002,775,000
	Programme 02	Development Activities	38,171,900,000
			—
			5,429,300,000
Head 250	<b>Department of State Accounts</b>		
	Programme 01	Operational Activities	32,150,000
			3,200,000
Head 251	<b>Department of Valuation</b>		
	Programme 01	Operational Activities	306,800,000
			38,200,000
Head 280	<b>Department of Project Management and Monitoring</b>		
	Programme 02	Development Activities	66,050,000
			20,700,000
Head 296	<b>Department of Import and Export Control</b>		
	Programme 01	Operational Activities	48,120,000
			4,900,000



<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 323	<b>Department of Legal Affairs</b> Programme 01 Operational Activities	19,400,000	700,000
Head 324	<b>Department of Management Audit</b> Programme 01 Operational Activities	27,090,000	1,500,000
Head 329	<b>Department of Information Technology Management</b> Programme 01 Operational Activities	45,330,000	1,800,000
	<b>Ministry of Defence</b>		
	<b>Recurrent</b>	<b>223,262,101,000</b>	
	<b>Capital</b>	<b>35,894,400,000</b>	
Head 103	<b>Minister of Defence</b> Programme 01 Operational Activities Programme 02 Development Activities	3,894,911,000 829,000,000	10,083,970,000 3,705,000,000
Head 409	<b>State Minister of Defence</b> Programme 01 Operational Activities	49,500,000	10,500,000
Head 222	<b>Sri Lanka Army</b> Programme 01 Operational Activities	132,179,500,000	7,384,630,000
Head 223	<b>Sri Lanka Navy</b> Programme 01 Operational Activities	42,751,500,000	7,699,380,000
Head 224	<b>Sri Lanka Air Force</b> Programme 01 Operational Activities	31,536,500,000	6,880,000,000
Head 320	<b>Department of Civil Security</b> Programme 01 Operational Activities	11,988,920,000	73,000,000

Head 325	<b>Department of Sri Lanka Coast Guard</b>			
	Programme 01	Operational Activities	32,270,000	57,920,000
	<b>Ministry of Policy Planning, Economic Affairs, Child, Youth and Cultural Affairs</b>			
	<b>Recurrent</b>		<b>13,026,765,000</b>	
	<b>Capital</b>		<b>10,121,980,000</b>	
Head 104	<b>Minister of Policy Planning, Economic Affairs, Child, Youth and Cultural Affairs</b>			
	Programme 01	Operational Activities	6,620,000,000	121,500,000
	Programme 02	Development Activities	1,528,000,000	4,012,500,000
Head 401	<b>State Minister of Culture</b>			
	Programme 01	Operational Activities	248,000,000	16,460,000
	Programme 02	Development Activities	564,500,000	2,115,540,000
Head 402	<b>State Minister of Youth Affairs</b>			
	Programme 01	Operational Activities	146,200,000	15,000,000
	Programme 02	Development Activities	142,255,000	353,280,000
Head 403	<b>State Minister of Children's Affairs</b>			
	Programme 01	Operational Activities	50,000,000	10,000,000
	Programme 02	Development Activities	981,675,000	130,000,000
Head 206	<b>Department of Cultural Affairs</b>			
	Programme 01	Operational Activities	81,940,000	6,750,000
	Programme 02	Development Activities	356,075,000	289,250,000
Head 207	<b>Department of Archaeology</b>			
	Programme 01	Operational Activities	133,500,000	12,000,000
	Programme 02	Development Activities	556,000,000	74,000,000
Head 208	<b>Department of National Museums</b>			
	Programme 01	Operational Activities	25,665,000	5,250,000
	Programme 02	Development Activities	112,981,000	138,400,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 209	<b>Department of National Archives</b>		
	Programme 01 Operational Activities	47,110,000	11,600,000
	Programme 02 Development Activities	52,194,000	164,800,000
Head 217	<b>Department of Probation and Child Care Services</b>		
	Programme 01 Operational Activities	11,020,000	860,000
	Programme 02 Development Activities	235,660,000	31,960,000
Head 237	<b>Department of National Planning</b>		
	Programme 01 Operational Activities	77,910,000	13,800,000
Head 239	<b>Department of External Resources</b>		
	Programme 01 Operational Activities	249,530,000	2,116,230,000
Head 252	<b>Department of Census and Statistics</b>		
	Programme 01 Operational Activities	648,800,000	474,300,000
Head 311	<b>Department of National Physical Planning</b>		
	Programme 01 Operational Activities	157,750,000	8,500,000
	<b>Ministry of Public Order, Disaster Management and Christian Affairs</b>		
	<b>Recurrent</b>	<b>53,061,075,000</b>	
	<b>Capital</b>	<b>9,154,635,000</b>	
Made up as follows :—			
Head 106	<b>Minister of Public Order, Disaster Management and Christian Affairs</b>		
	Programme 01 Operational Activities	6,153,950,000	1,370,130,000
	Programme 02 Development Activities	567,400,000	1,055,500,000
Head 203	<b>Department of Christian Religious Affairs</b>		
	Programme 02 Development Activities	100,025,000	24,215,000

Head 225	<b>Department of Police</b>			
	Programme 01	Operational Activities	45,109,150,000	5,539,790,000
Head 226	<b>Department of Immigration and Emigration</b>			
	Programme 01	Operational Activities	907,650,000	817,000,000
Head 304	<b>Department of Meteorology</b>			
	Programme 02	Development Activities	222,900,000	348,000,000
	<b>Ministry of Muslim Religious Affairs and Posts</b>			
		<b>Recurrent</b>	<b>9,915,365,000</b>	
		<b>Capital</b>	<b>292,150,000</b>	
Head 108	<b>Minister of Muslim Religious Affairs and Posts</b>			
	Programme 01	Operational Activities	107,900,000	19,000,000
Head 202	<b>Department of Muslim Religious and Cultural Affairs</b>			
	Programme 02	Development Activities	77,965,000	72,150,000
Head 308	<b>Department of Posts</b>			
	Programme 02	Development Activities	9,729,500,000	201,000,000
	<b>Ministry of Justice and Labour Relations</b>			
		<b>Recurrent</b>	<b>12,290,475,000</b>	
		<b>Capital</b>	<b>4,785,480,000</b>	
Made up as follows :—				
Head 110	<b>Minister of Justice and Labour Relations</b>			
	Programme 01	Operational Activities	806,700,000	137,200,000
	Programme 02	Development Activities	90,200,000	8,650,000
Head 205	<b>Department of Public Trustee</b>			
	Programme 01	Operational Activities	41,225,000	2,130,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 221	<b>Department of Labour</b>		
	Programme 01 Operational Activities	606,500,000	348,000,000
	Programme 02 Development Activities	565,700,000	101,000,000
Head 228	<b>Courts Administration</b>		
	Programme 01 Operational Activities	4,170,000,000	1,205,000,000
Head 229	<b>Department of Attorney General</b>		
	Programme 01 Operational Activities	507,500,000	605,000,000
Head 230	<b>Department of Legal Draftsman</b>		
	Programme 01 Operational Activities	74,050,000	70,000,000
Head 231	<b>Department of Debt Conciliation Board</b>		
	Programme 01 Operational Activities	11,000,000	1,000,000
Head 232	<b>Department of Prisons</b>		
	Programme 01 Operational Activities	4,598,000,000	1,956,000,000
Head 233	<b>Department of Government Analyst</b>		
	Programme 01 Operational Activities	208,000,000	289,000,000
Head 234	<b>Registrar of Supreme Court</b>		
	Programme 01 Operational Activities	120,000,000	11,000,000
Head 235	<b>Department of Law Commission</b>		
	Programme 01 Operational Activities	15,000,000	2,000,000
Head 326	<b>Department of Community Based Corrections</b>		
	Programme 01 Operational Activities	220,000,000	9,000,000
Head 328	<b>Department of Man Power and Employment</b>		
	Programme 01 Operational Activities	256,600,000	40,500,000

	<b>Ministry of Health and Indigenous Medicine</b>			
	<b>Recurrent</b>	<b>102,091,551,000</b>		
	<b>Capital</b>	<b>39,293,180,000</b>		
	Made up as follows :—			
Head 111	<b>Minister of Health and Indigenous Medicine</b>			
	Programme 01 Operational Activities	89,267,398,000	1,403,000,000	
	Programme 02 Development Activities	11,956,853,000	37,315,180,000	
Head 220	<b>Department of Ayurveda</b>			
	Programme 01 Operational Activities	94,550,000	15,400,000	
	Programme 02 Development Activities	772,750,000	559,600,000	
	<b>Ministry of Foreign Affairs</b>			
	<b>Recurrent</b>	<b>8,750,000,000</b>		
	<b>Capital</b>	<b>2,073,800,000</b>		
	Made up as follows :—			
Head 112	<b>Minister of Foreign Affairs</b>			
	Programme 01 Operational Activities	147,000,000	6,000,000	
	Programme 02 Development Activities	8,603,000,000	2,067,800,000	
	<b>Ministry of Internal Transport</b>			
	<b>Recurrent</b>	<b>22,299,150,000</b>		
	<b>Capital</b>	<b>53,660,750,000</b>		
	Made up as follows :—			
Head 114	<b>Minister of Internal Transport</b>			
	Programme 01 Operational Activities	210,350,000	52,650,000	
	Programme 02 Development Activities	8,197,000,000	14,166,000,000	
Head 306	<b>Department of Sri Lanka Railways</b>			
	Programme 02 Development Activities	12,217,700,000	38,320,600,000	
Head 307	<b>Department of Motor Traffic</b>			
	Programme 02 Development Activities	1,674,100,000	1,121,500,000	

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Food Security</b>		
	<b>Recurrent</b>	<b>677,200,000</b>	
	<b>Capital</b>	<b>691,200,000</b>	
	Made up as follows :—		
Head 116	<b>Minister of Food Security</b>		
	Programme 01 Operational Activities	333,450,000	256,830,000
	Programme 02 Development Activities	—	168,000,000
Head 298	<b>Department of Measurement Units, Standards and Services</b>		
	Programme 01 Operational Activities	74,000,000	220,500,000
Head 300	<b>Department of Food Commissioner</b>		
	Programme 01 Operational Activities	204,240,000	21,530,000
Head 301	<b>Department of Co-operative Development (Registrar of Co-operative Societies)</b>		
	Programme 01 Operational Activities	53,000,000	23,205,000
Head 302	<b>Co-operative Employees Commission</b>		
	Programme 01 Operational Activities	12,510,000	1,135,000
	<b>Ministry of Highways, Higher Education and Investment Promotion</b>		
	<b>Recurrent</b>	<b>28,578,478,000</b>	
	<b>Capital</b>	<b>205,935,570,000</b>	
	Made up as follows :—		
Head 117	<b>Minister of Highways, Higher Education and Investment Promotion</b>		
	Programme 01 Operational Activities	293,558,000	11,850,000
	Programme 02 Development Activities	—	179,389,200,000

Head 408	<b>State Minister of Higher Education</b>		
	Programme 01	Operational Activities	441,360,000 5,329,550,000
	Programme 02	Development Activities	4,635,290,000 12,009,070,000
Head 214	<b>University Grants Commission</b>		
	Programme 02	Development Activities	21,872,000,000 8,860,000,000
Head 215	<b>Department of Technical Education and Training</b>		
	Programme 01	Operational Activities	166,250,000 14,200,000
	Programme 02	Development Activities	1,170,020,000 321,700,000
	<b>Ministry of Irrigation and Agriculture</b>		
	<b>Recurrent</b>		<b>48,170,765,000</b>
	<b>Capital</b>		<b>26,368,370,000</b>
Made up as follows :—			
Head 118	<b>Minister of Irrigation and Agriculture</b>		
	Programme 01	Operational Activities	290,825,000 130,350,000
	Programme 02	Development Activities	38,375,350,000 11,110,220,000
Head 281	<b>Department of Agrarian Development</b>		
	Programme 01	Operational Activities	284,850,000 50,000,000
	Programme 02	Development Activities	4,255,700,000 2,036,000,000
Head 282	<b>Department of Irrigation</b>		
	Programme 01	Operational Activities	472,950,000 43,850,000
	Programme 02	Development Activities	1,311,980,000 10,504,500,000
Head 285	<b>Department of Agriculture</b>		
	Programme 01	Operational Activities	332,150,000 33,750,000
	Programme 02	Development Activities	2,441,650,000 2,036,600,000
Head 289	<b>Department of Export Agriculture</b>		
	Programme 02	Development Activities	405,310,000 423,100,000



<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Power and Energy</b>		
	<b>Recurrent</b>	<b>544,250,000</b>	
	<b>Capital</b>	<b>1,184,170,000</b>	
	Made up as follows :—		
Head 119	<b>Minister of Power and Energy</b>		
	Programme 01 Operational Activities	202,050,000	20,000,000
	Programme 02 Development Activities	234,000,000	1,154,370,000
Head 406	<b>State Minister of Power and Energy</b>		
	Programme 01 Operational Activities	108,200,000	9,800,000
	<b>Ministry of Women's Affairs</b>		
	<b>Recurrent</b>	<b>554,865,000</b>	
	<b>Capital</b>	<b>394,180,000</b>	
	Made up as follows :—		
Head 120	<b>Minister of Women's Affairs</b>		
	Programme 01 Operational Activities	333,190,000	22,200,000
	Programme 02 Development Activities	221,675,000	371,980,000
	<b>Ministry of Home Affairs and Fisheries</b>		
	<b>Recurrent</b>	<b>15,830,190,000</b>	
	<b>Capital</b>	<b>10,068,500,000</b>	
	Made up as follows :—		
Head 121	<b>Minister of Home Affairs and Fisheries</b>		
	Programme 01 Operational Activities	314,165,000	2,051,300,000
	Programme 02 Development Activities	738,000,000	2,636,000,000

Head 405	<b>State Minister of Fisheries</b> Programme 01 Operational Activities	169,735,000	43,200,000
Head 227	<b>Department of Registration of Persons</b> Programme 01 Operational Activities	491,980,000	88,300,000
Head 254	<b>Department of Registrar General</b> Programme 01 Operational Activities	1,067,700,000	58,500,000
Head 255	<b>District Secretariat, Colombo</b> Programme 01 Operational Activities	582,100,000	824,800,000
Head 256	<b>District Secretariat, Gampaha</b> Programme 01 Operational Activities	724,950,000	294,800,000
Head 257	<b>District Secretariat, Kalutara</b> Programme 01 Operational Activities	611,750,000	120,200,000
Head 258	<b>District Secretariat, Kandy</b> Programme 01 Operational Activities	836,800,000	81,000,000
Head 259	<b>District Secretariat, Matale</b> Programme 01 Operational Activities	441,650,000	212,000,000
Head 260	<b>District Secretariat, Nuwara-Eliya.</b> Programme 01 Operational Activities	400,300,000	50,000,000
Head 261	<b>District Secretariat, Galle</b> Programme 01 Operational Activities	829,600,000	78,000,000
Head 262	<b>District Secretariat ,Matara</b> Programme 01 Operational Activities	690,650,000	80,000,000
Head 263	<b>District Secretariat , Hambantota</b> Programme 01 Operational Activities	486,950,000	89,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 264	<b>District Secretariat/ Kachcheri - Jaffna</b> Programme 01 Operational Activities	510,350,000	72,000,000
Head 265	<b>District Secretariat/ Kachcheri - Mannar</b> Programme 01 Operational Activities	179,600,000	194,100,000
Head 266	<b>District Secretariat/ Kachcheri - Vavuniya</b> Programme 01 Operational Activities	170,000,000	74,000,000
Head 267	<b>District Secretariat/ Kachcheri - Mullaitivu</b> Programme 01 Operational Activities	172,100,000	69,000,000
Head 268	<b>District Secretariat/ Kachcheri - Kilinochchi</b> Programme 01 Operational Activities	151,200,000	37,000,000
Head 269	<b>District Secretariat/ Kachcheri - Batticaloa</b> Programme 01 Operational Activities	424,400,000	214,300,000
Head 270	<b>District Secretariat, Ampara</b> Programme 01 Operational Activities	671,500,000	64,000,000
Head 271	<b>District Secretariat/ Kachcheri - Trincomalee</b> Programme 01 Operational Activities	273,500,000	53,300,000
Head 272	<b>District Secretariat, Kurunegala</b> Programme 01 Operational Activities	1,142,750,000	54,000,000
Head 273	<b>District Secretariat, Puttalam</b> Programme 01 Operational Activities	505,300,000	55,800,000

Head 274	<b>District Secretariat, Anuradhapura</b> Programme 01 Operational Activities	641,550,000	80,000,000
Head 275	<b>District Secretariat - Polonnaruwa</b> Programme 01 Operational Activities	298,500,000	204,200,000
Head 276	<b>District Secretariat - Badulla</b> Programme 01 Operational Activities	507,300,000	58,000,000
Head 277	<b>District Secretariat, Moneragala</b> Programme 01 Operational Activities	342,250,000	47,500,000
Head 278	<b>District Secretariat, Ratnapura</b> Programme 01 Operational Activities	594,600,000	167,000,000
Head 279	<b>District Secretariat, Kegalle</b> Programme 01 Operational Activities	524,000,000	100,000,000
Head 290	<b>Department of Fisheries and Aquatic Resources</b> Programme 01 Operational Activities	334,960,000	1,817,200,000
	<b>Ministry of Mass Media and Parilamentary Affairs</b>		
	<b>    Recurrent</b>	<b>2,892,750,000</b>	
	<b>    Capital</b>	<b>2,585,100,000</b>	

Made up as follows :—

Head 122	<b>Minister of Mass Media and Parilamentary Affairs</b> Programme 01 Operational Activities	530,100,000	1,970,500,000
	Programme 02 Development Activities	455,000,000	436,000,000
Head 210	<b>Department of Information</b> Programme 01 Operational Activities	202,300,000	14,600,000
Head 211	<b>Department of Government Printer</b> Programme 01 Operational Activities	1,705,350,000	164,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Housing and Samurdhi</b>		
	<b>Recurrent</b>	<b>26,706,875,000</b>	
	<b>Capital</b>	<b>30,237,350,000</b>	
	Made up as follows :—		
Head 123	<b>Minister of Housing and Samurdhi</b>		
	Programme 01 Operational Activities	230,900,000	8,900,000
	Programme 02 Development Activities	874,500,000	28,703,900,000
Head 309	<b>Department of Buildings</b>		
	Programme 01 Operational Activities	78,050,000	18,800,000
	Programme 02 Development Activities	176,550,000	33,600,000
Head 310	<b>Government Factory</b>		
	Programme 01 Operational Activities	37,675,000	43,700,000
	Programme 02 Development Activities	27,300,000	108,500,000
Head 331	<b>Department of Divineguma Development</b>		
	Programme 01 Operational Activities	391,860,000	86,950,000
	Programme 02 Development Activities	24,890,040,000	1,233,000,000
	<b>Ministry of Social Services, Welfare and Livestock Development</b>		
	<b>Recurrent</b>	<b>5,051,770,000</b>	
	<b>Capital</b>	<b>9,492,750,000</b>	
	Made up as follows :—		
Head 124	<b>Minister of Social Services, Welfare and Livestock Development</b>		
	Programme 01 Operational Activities	451,500,000	49,850,000
	Programme 02 Development Activities	3,848,140,000	8,731,180,000

Head 216	<b>Department of Social Services</b>		
	Programme 01 Operational Activities	26,050,000	7,870,000
	Programme 02 Development Activities	344,310,000	149,100,000
Head 292	<b>Department of Animal Production and Health</b>		
	Programme 01 Operational Activities	381,770,000	66,550,000
	Programme 02 Development Activities	—	488,200,000

**Ministry of Education**  
**Recurrent** 37,823,580,000  
**Capital** 17,463,880,000

Made up as follows :—

Head 126	<b>Minister of Education</b>		
	Programme 01 Operational Activities	647,550,000	84,650,000
	Programme 02 Development Activities	26,809,670,000	16,629,580,000
Head 404	<b>State Minister of Education</b>		
	Programme 01 Operational Activities	7,289,430,000	538,000,000
Head 212	<b>Department of Examinations</b>		
	Programme 02 Development Activities	3,030,400,000	165,750,000
Head 213	<b>Department of Educational Publications</b>		
	Programme 02 Development Activities	46,530,000	45,900,000

**Ministry of Public Administration, Provincial Councils, Local Government and Democratic Governance**  
**Recurrent** 327,369,280,000  
**Capital** 54,788,070,000

Made up as follows :—

Head 130	<b>Minister of Public Administration, Provincial Councils, Local Government and Democratic Governance</b>		
	Programme 01 Operational Activities	1,483,980,000	1,297,570,000
	Programme 02 Development Activities	1,400,000,000	21,043,280,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 236	<b>Department of Official Languages</b> Programme 01 Operational Activities	78,450,000	39,600,000
Head 242	<b>Department of Management Services</b> Programme 01 Operational Activities	39,000,000	2,800,000
Head 253	<b>Department of Pensions</b> Programme 01 Operational Activities	134,767,850,000	37,500,000
Head 312	<b>Western Provincial Council</b> Programme 01 Operational Activities Programme 02 Development Activities	42,450,000,000 —	— 3,122,910,000
Head 313	<b>Central Provincial Council</b> Programme 01 Operational Activities Programme 02 Development Activities	23,834,000,000 —	— 4,379,350,000
Head 314	<b>Southern Provincial Council</b> Programme 01 Operational Activities Programme 02 Development Activities	21,781,000,000 —	— 2,681,800,000
Head 315	<b>Northern Provincial Council</b> Programme 01 Operational Activities Programme 02 Development Activities	15,123,000,000 —	— 5,287,800,000
Head 316	<b>North Western Provincial Council</b> Programme 01 Operational Activities Programme 02 Development Activities	23,105,000,000 —	— 2,924,770,000

Head 317	<b>North Central Provincial Council</b>		
	Programme 01 Operational Activities	13,544,000,000	—
	Programme 02 Development Activities	—	2,605,100,000
Head 318	<b>Uva Provincial Council</b>		
	Programme 01 Operational Activities	15,241,000,000	—
	Programme 02 Development Activities	—	3,736,170,000
Head 319	<b>Sabaragamuwa Provincial Council</b>		
	Programme 01 Operational Activities	18,038,000,000	—
	Programme 02 Development Activities	—	4,760,100,000
Head 321	<b>Eastern Provincial Council</b>		
	Programme 01 Operational Activities	16,484,000,000	—
	Programme 02 Development Activities	—	2,869,320,000
	<b>Ministry of Plantation Industries</b>		
	<b>Recurrent</b>	<b>2,683,645,000</b>	
	<b>Capital</b>	<b>4,210,350,000</b>	
	Made up as follows :—		
Head 135	<b>Minister of Plantation Industries</b>		
	Programme 01 Operational Activities	404,645,000	30,650,000
	Programme 02 Development Activities	2,018,000,000	3,072,700,000
Head 410	<b>State Minister of Plantation Industries</b>		
	Programme 01 Operational Activities	25,000,000	5,000,000
Head 293	<b>Department of Rubber Development</b>		
	Programme 02 Development Activities	236,000,000	1,102,000,000



<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Tourism and Sports</b>		
	<b>Recurrent</b>	<b>2,204,219,000</b>	
	<b>Capital</b>	<b>4,750,233,000</b>	
	Made up as follows :—		
Head 136	<b>Minister of Tourism and Sports</b>		
	Programme 01 Operational Activities	333,769,000	471,883,000
	Programme 02 Development Activities	212,925,000	441,100,000
Head 219	<b>Department of Sports Development</b>		
	Programme 01 Operational Activities	146,460,000	13,700,000
	Programme 02 Development Activities	417,715,000	2,199,600,000
Head 284	<b>Department of Wildlife Conservation</b>		
	Programme 01 Operational Activities	643,300,000	658,000,000
Head 294	<b>Department of National Zoological Gardens</b>		
	Programme 02 Development Activities	211,850,000	596,650,000
Head 322	<b>Department of National Botanical Gardens</b>		
	Programme 02 Development Activities	238,200,000	369,300,000
	<b>Ministry of Plantation Infrastructure Development</b>		
	<b>Recurrent</b>	<b>295,480,000</b>	
	<b>Capital</b>	<b>821,060,000</b>	
	Made up as follows :—		
Head 140	<b>Minister of Plantation Infrastructure Development</b>		
	Programme 01 Operational Activities	295,480,000	21,060,000
	Programme 02 Development Activities	—	800,000,000

	<b>Ministry of Re-settlement, Reconstruction and Hindu Religious Affairs</b>		
	<b>Recurrent</b>	<b>742,830,000</b>	
	<b>Capital</b>	<b>903,075,000</b>	
Head 145	<b>Minister of Re-settlement, Reconstruction and Hindu Religious Affairs</b>		
	Programme 01 Operational Activities	589,375,000	633,550,000
	Programme 02 Development Activities	30,000,000	178,000,000
Head 204	<b>Department of Hindu Religious and Cultural Affairs</b>		
	Programme 02 Development Activities	123,455,000	91,525,000
	<b>Ministry of Industry and Commerce</b>		
	<b>Recurrent</b>	<b>2,051,750,000</b>	
	<b>Capital</b>	<b>3,982,450,000</b>	
	Made up as follows :—		
Head 149	<b>Minister of Industry and Commerce</b>		
	Programme 01 Operational Activities	414,245,000	28,650,000
	Programme 02 Development Activities	1,405,345,000	3,906,700,000
Head 295	<b>Department of Commerce</b>		
	Programme 01 Operational Activities	106,305,000	15,600,000
Head 297	<b>Department of the Registrar of Companies</b>		
	Programme 01 Operational Activities	39,700,000	—
Head 299	<b>National Intellectual Property Office of Sri Lanka</b>		
	Programme 01 Operational Activities	17,555,000	—
Head 303	<b>Department of Textile Industries</b>		
	Programme 02 Development Activities	68,600,000	31,500,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Lands</b>		
	<b>Recurrent</b>	<b>3,500,000,000</b>	
	<b>Capital</b>	<b>3,500,000,000</b>	
	Made up as follows :—		
Head 153	<b>Minister of Lands</b>		
	Programme 01 Operational Activities	246,610,000	18,300,000
	Programme 02 Development Activities	—	3,073,000,000
Head 286	<b>Department of Land Commissioner General</b>		
	Programme 02 Development Activities	246,510,000	79,900,000
Head 287	<b>Department of Land Title Settlement</b>		
	Programme 02 Development Activities	298,600,000	22,500,000
Head 288	<b>Department of Surveyor General</b>		
	Programme 01 Operational Activities	189,625,000	106,500,000
	Programme 02 Development Activities	2,247,635,000	134,800,000
Head 327	<b>Department of Land Use Policy Planning</b>		
	Programme 02 Development Activities	271,020,000	65,000,000
	<b>Ministry of Mahaweli Development and Environment</b>		
	<b>Recurrent</b>	<b>3,927,800,000</b>	
	<b>Capital</b>	<b>31,869,800,000</b>	
	Made up as follows :—		
Head 160	<b>Minister of Mahaweli Development and Environment</b>		
	Programme 01 Operational Activities	237,200,000	319,000,000
	Programme 02 Development Activities	2,637,000,000	28,815,250,000

Head 283	<b>Department of Forests</b>			
	Programme 01	Operational Activities	897,800,000	824,750,000
Head 291	<b>Department of Coast Conservation</b>			
	Programme 01	Operational Activities	155,800,000	1,910,800,000
	<b>Ministry of Urban Development, Water Supply and Drainage</b>			
	<b>Recurrent</b>		<b>275,124,000</b>	
	<b>Capital</b>		<b>23,099,000,000</b>	
	Made up as follows :—			
Head 166	<b>Minister of Urban Development, Water Supply and Drainage</b>			
	Programme 01	Operational Activities	205,124,000	6,950,000
	Programme 02	Development Activities	50,000,000	22,892,050,000
Head 332	<b>Department of National Community Water Supply</b>			
	Programme 01	Operational Activities	20,000,000	200,000,000
	<b>Ministry of Ports, Shipping and Aviation</b>			
	<b>Recurrent</b>		<b>254,318,000</b>	
	<b>Capital</b>		<b>2,813,000,000</b>	
	Made up as follows :—			
Head 176	<b>Minister of Ports, Shipping and Aviation</b>			
	Programme 01	Operational Activities	229,318,000	8,000,000
	Programme 02	Development Activities	—	2,800,000,000
Head 407	<b>State Minister of Aviation</b>			
	Programme 01	Operational Activities	25,000,000	5,000,000

Head  
No.

Recurrent  
Expenditure  
Rs.

Capital  
Expenditure  
Rs.

26

**Ministry of Foreign Employment**  
**Recurrent** 492,950,000  
**Capital** 533,050,000

Made up as follows :—

Head	182	Minister of Foreign Employment		
		Programme 01	Operational Activities	48,900,000
		Programme 02	Development Activities	444,050,000
				4,200,000
				528,850,000.00

Replacement  
of the  
Second  
Schedule to  
the principal  
enactment.

**4.** The Second Schedule to the principal enactment is hereby repealed and the following Schedule is substituted therefor:—

Appropriation (Amendment) Act, No. 1 of 2015

**“SECOND SCHEDULE — ESTIMATE 2015**

**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	2,640,000	—	2,640,000
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 XVA of the Constitution	Programme 01-Operational Activities	1,500,000	—	1,500,000
8	National Police Commission	Chapter XVIII A of the Constitution	Programme 01-Operational Activities	3,400,000	—	3,400,000

Appropriation (Amendment) Act, No. 1 of 2015

<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 and Indigenous Medicine	Medical Ordinance (Chapter 105)	Programme 01-Operational Activities	2,000	—	2,000

239	Department of External Resources	Bretton Woods Agreement (Special Provisions) Law, No. 10 of 1978, International Bank for Reconstructions and Development and International Finance Corporation	Programme 01- Operational Activities	80,000,000	547,000,000	627,000,000
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	410,500,000,000	801,833,600,000	1,212,333,600,000
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	23,700,000,000	—	23,700,000,000.00

Replacement of the Third Schedule to the principal enactment.

**5.** The Third Schedule to the principal enactment is hereby repealed and the following Schedule is substituted therefor :—



**“THIRD SCHEDULE — ESTIMATE —2015**

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**Limits of Advance Account Activities**

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	25,000,000	16,000,000	100,000,000	—
2	Office of the Prime Minister	00201	Advances to Public Officers	9,000,000	5,000,000	36,000,000	—
3	Judges of the Superior Courts	00401	Advances to Public Officers	3,000,000	1,000,000	12,000,000	—
4	Office of the Cabinet of Ministers	00501	Advances to Public Officers	2,300,000	2,100,000	13,000,000	—
5	Public Service Commission	00601	Advances to Public Officers	6,500,000	3,000,000	33,000,000	—
6	Judicial Service Commission	00701	Advances to Public Officers	3,000,000	1,200,000	20,000,000	—
7	National Police Commission	00801	Advances to Public Officers	1,800,000	1,100,000	7,000,000	—
8	Administrative Appeals Tribunal	00901	Advances to Public Officers	1,000,000	300,000	2,800,000	—
9	Commission to Investigate Allegations of Bribery or Corruption	01001	Advances to Public Officers	4,000,000	3,000,000	20,000,000	—

Appropriation (Amendment) Act, No. 1 of 2015

10	Commission to Investigate Allegations of Bribery or Corruption	01002	Advancing monies to be used in bribery detection as bribes	12,000,000	2,500,000	20,000,000	—
11	Office of the Finance Commission	01101	Advances to Public Officers	3,000,000	800,000	12,000,000	—
12	National Education Commission	01201	Advances to Public Officers	1,500,000	750,000	6,000,000	—
13	Department of Attorney General	22901	Advances to Public Officers	23,000,000	11,500,000	80,000,000	—
14	Department of Legal Draftsman	23001	Advances to Public Officers	4,000,000	2,000,000	19,000,000	—
15	Parliament	01601	Advances to Public Officers	35,000,000	24,000,000	175,000,000	—
16	Office of the Leader of the House of Parliament	01701	Advances to Public Officers	2,000,000	800,000	3,500,000	—
17	Office of the Chief Government Whip of Parliament	01801	Advances to Public Officers	1,500,000	1,100,000	6,500,000	—
18	Office of the Leader of the Opposition in Parliament	01901	Advances to Public Officers	2,000,000	1,000,000	8,000,000	—
19	Department of Elections	02001	Advances to Public Officers	25,000,000	14,000,000	80,000,000	—
20	Auditor-General	02101	Advances to Public Officers	50,000,000	45,000,000	280,000,000	—
21	Office of the Parliamentary Commissioner for Administration	02201	Advances to Public Officers	800,000	230,000	3,000,000	—

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.
22	Minister of Buddha Sasana	10101	Advances to Public Officers	6,000,000	2,400,000	23,000,000	—
23	Minister of Finance	10201	Advances to Public Officers	13,750,000	8,000,000	70,000,000	—
24	Minister of Defence	10301	Advances to Public Officers	38,000,000	30,000,000	275,000,000	—
25	Minister of Policy Planning, Economic Affairs, Child, Youth, and Cultural Affairs	10401	Advances to Public Officers	192,500,000	93,600,000	534,000,000	—
26	Minister of Public Order, Disaster Management and Christian Affairs	10601	Advances to Public Officers	137,000,000	57,500,000	618,000,000	—
27	Minister of Muslim Religious Affairs and Posts	10801	Advances to Public Officers	4,000,000	1,800,000	25,000,000	—
28	Minister of Justice and Labour Relations	11001	Advances to Public Officers	21,000,000	9,400,000	90,000,000	—
29	Minister of Health and Indigenous Medicine	11101	Advances to Public Officers	913,000,000	704,300,000	2,035,000,000	—

30	Minister of Foreign Affairs	11201	Advances to Public Officers	35,500,000	20,500,000	133,500,000	—
31	Minister of Internal Transport	11401	Advances to Public Officers	9,000,000	3,600,000	39,000,000	—
32	Minister of Food Security	11601	Advances to Public Officers	6,000,000	3,400,000	29,000,000	—
33	Minister of Highways, Higher Education and Investment Pormotion	11701	Advances to Public Officers	65,000,000	31,800,000	248,000,000	—
34	Minister of Irrigation and Agriculture	11801	Advances to Public Officers	34,500,000	14,000,000	117,000,000	—
35	Minister of Power and Energy	11901	Advances to Public Officers	8,500,000	4,700,000	28,000,000	—
36	Minister of Women's Affairs	12001	Advances to Public Officers	25,000,000	10,000,000	80,000,000	—
37	Minister of Home Affairs and Fisheries	12101	Advances to Public Officers	5,500,000	4,000,000	29,000,000	—
38	Minister of Mass Media and Parliamentary Affairs	12201	Advances to Public Officers	9,000,000	5,000,000	35,000,000	—
39	Minister of Housing and Samurdhi	12301	Advances to Public Officers	7,000,000	4,000,000	38,000,000	—
40	Minister of Social Services, Welfare and Livestock Development	12401	Advances to Public Officers	7,000,000	3,800,000	30,000,000	—

<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 Rs.</i>	<i>III Minimum Limits of Receipts to be credited to the Accounts of the Government Rs.</i>	<i>IV Maximum Limits of Debit Balance of Activities of the Government Rs.</i>	<i>V Maximum Limits of Liabilities of Activities of the Government Rs.</i>
41	Minister of Education	12601	Advances to Public Officers	794,000,000	635,500,000	2,310,000,000	—
42	Minister of Public Administration, Provincial Councils, Local Government and Democratic Governance	13001	Advances to Public Officers	60,000,000	27,100,000	230,500,000	—
43	Minister of Plantation Industries	13501	Advances to Public Officers	14,000,000	5,300,000	65,000,000	—
44	Minister of Plantation Infrastructure Development	14001	Advances to Public Officers	10,000,000	4,000,000	30,000,000	—
45	Minister of Re-settlement, Reconstruction and Hindu Religious Affairs	14501	Advances to Public Officers	10,500,000	4,500,000	37,500,000	—
46	Minister of Industry and Commerce	14901	Advances to Public Officers	16,000,000	9,500,000	72,000,000	—
47	Minister of Lands	15301	Advances to Public Officers	12,000,000	4,500,000	50,000,000	—
48	Minister of Mahaweli Development and Environment	16001	Advances to Public Officers	8,000,000	4,500,000	40,000,000	—

49	Minister of Urban Development Water Supply and Drainage	16601	Advances to Public Officers	5,500,000	2,300,000	17,000,000	—
50	Minister of Ports, Shipping and Aviation	17601	Advances to Public Officers	2,500,000	1,300,000	9,000,000	—
51	Minister of Foreign Employment	18201	Advances to Public Officers	20,000,000	3,000,000	24,000,000	—
52	Minister of Tourism and Sports	13601	Advances to Public Officers	12,000,000	5,500,000	58,000,000	—
53	Department of Buddhist Affairs	20101	Advances to Public Officers	15,000,000	10,000,000	58,000,000	—
54	Department of Muslim Religious and Cultural Affairs	20201	Advances to Public Officers	2,500,000	900,000	12,000,000	—
55	Department of Christian Religious Affairs	20301	Advances to Public Officers	2,000,000	500,000	6,500,000	—
56	Department of Hindu Religious and Cultural Affairs	20401	Advances to Public Officers	4,000,000	1,900,000	20,000,000	—
57	Department of Public Trustee	20501	Advances to Public Officers	2,500,000	1,300,000	10,500,000	—
58	Department of Cultural Affairs	20601	Advances to Public Officers	18,000,000	8,400,000	60,000,000	—
59	Department of Archaeology	20701	Advances to Public Officers	42,000,000	22,000,000	130,000,000	—

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.
60	Department of National Museums	20801	Advances to Public Officers	12,000,000	4,500,000	45,000,000	—
61	Department of National Archives	20901	Advances to Public Officers	5,000,000	2,600,000	26,000,000	—
62	Department of Information	21001	Advances to Public Officers	8,500,000	6,000,000	40,000,000	—
63	Department of Government Printer	21101	Advances to Public Officers	50,000,000	38,000,000	275,000,000	—
64	Department of Examinations	21201	Advances to Public Officers	18,000,000	13,000,000	100,000,000	—
65	Department of Educational Publications	21301	Advances to Public Officers	5,500,000	4,000,000	33,000,000	—
66	Department of Educational Publications	21302	Printing, Publicity and Sales of Publications	2,500,000,000	2,400,000,000	4,000,000,000	1,900,000,000
67	Department of Technical Education and Training	21501	Advances to Public Officers	49,000,000	45,000,000	200,000,000	—
68	Department of Social Services	21601	Advances to Public Officers	13,000,000	11,000,000	75,000,000	—
69	Department of Probation and Child Care Services	21701	Advances to Public Officers	12,500,000	7,200,000	52,500,000	—

70	Department of Sports Development	21901 Advances to Public Officers	8,200,000	4,500,000	33,000,000	—
71	Department of Ayurveda	22001 Advances to Public Officers	31,000,000	22,000,000	190,000,000	—
72	Department of Labour	22101 Advances to Public Officers	65,000,000	46,000,000	345,000,000	—
73	Sri Lanka Army	22201 Advances to Public Officers	2,000,000,000	1,650,000,000	4,000,000,000	—
74	Sri Lanka Navy	22301 Advances to Public Officers	420,000,000	323,000,000	850,000,000	—
75	Sri Lanka Navy	22302 Stores Advances Account (Explosive items)	338,000,000	360,000,000	350,000,000	—
76	Sri Lanka Air Force	22401 Advances to Public Officers	400,000,000	325,000,000	1,000,000,000	—
77	Department of Police	22501 Advances to Public Officers	1,300,000,000	1,000,000,000	4,000,000,000	—
78	Department of Immigration and Emigration	22601 Advances to Public Officers	29,000,000	23,000,000	154,000,000	—
79	Department of Registration of Persons	22701 Advances to Public Officers	18,000,000	12,000,000	65,000,000	—
80	Courts Administration	22801 Advances to Public Officers	340,000,000	180,000,000	1,200,000,000	—
81	Department of Debt Conciliation Board	23101 Advances to Public Officers	1,200,000	300,000	2,500,000	—
82	Department of Prisons	23201 Advances to Public Officers	120,000,000	100,000,000	400,000,000	—
83	Department of Prisons	23202 Prisons Industrial and Agricultural undertakings	80,000,000	90,000,000	12,000,000	50,000,000
84	Department of Government Analyst	23301 Advances to Public Officers	6,500,000	3,500,000	30,000,000	—
85	Registrar of Supreme Court	23401 Advances to Public Officers	13,500,000	6,500,000	40,000,000	—
86	Department of Law Commission	23501 Advances to Public Officers	1,200,000	200,000	2,500,000	—



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.
87	Department of Official Languages	23601	Advances to Public Officers	7,000,000	3,000,000	25,000,000	—
88	Department of National Planning	23701	Advances to Public Officers	4,500,000	2,500,000	30,000,000	—
89	Department of Fiscal Policy	23801	Advances to Public Officers	2,500,000	1,000,000	10,000,000	—
90	Department of External Resources	23901	Advances to Public Officers	4,500,000	2,500,000	27,000,000	—
91	Department of National Budget	24001	Advances to Public Officers	5,500,000	3,800,000	27,000,000	—
92	Department of Public Enterprises	24101	Advances to Public Officers	4,000,000	1,800,000	19,000,000	—
93	Department of Management Services	24201	Advances to Public Officers	4,000,000	2,000,000	18,000,000	—
94	Department of Development Finance	24301	Advances to Public Officers	2,500,000	500,000	9,000,000	—
95	Department of Trade and Investment Policy	24401	Advances to Public Officers	2,500,000	1,200,000	12,000,000	—
96	Department of Public Finance	24501	Advances to Public Officers	2,500,000	1,250,000	13,000,000	—

97	Department of Inland Revenue	24601	Advances to Public Officers	95,000,000	52,000,000	340,000,000	—
98	Sri Lanka Customs	24701	Advances to Public Officers	40,000,000	36,000,000	300,000,000	—
99	Sri Lanka Customs	24702	Expenses in connection with Seized and Forfeited Goods	11,000,000	2,000,000	29,000,000	—
100	Department of Excise	24801	Advances to Public Officers	33,000,000	23,000,000	170,000,000	—
101	Department of Treasury Operations	24901	Advances to Public Officers	4,000,000	2,500,000	21,000,000	—
102	Department of State Accounts	25001	Advances to Public Officers	3,500,000	1,000,000	14,000,000	—
103	Department of State Accounts	25002	Advances for Payments on behalf of other Governments	4,000,000	3,000,000	3,500,000	—
104	Department of State Accounts	25003	Miscellaneous Advances	10,000,000	2,500,000	466,000,000	—
105	Department of Valuation	25101	Advances to Public Officers	19,000,000	12,000,000	75,000,000	—
106	Department of Census and Statistics	25201	Advances to Public Officers	45,000,000	25,000,000	220,000,000	—
107	Department of Pensions	25301	Advances to Public Officers	34,000,000	17,000,000	130,000,000	—
108	Department of Registrar General	25401	Advances to Public Officers	64,000,000	35,000,000	230,000,000	—
109	District Secretariat, Colombo	25501	Advances to Public Officers	42,000,000	34,000,000	200,000,000	—
110	District Secretariat, Gampaha	25601	Advances to Public Officers	68,000,000	52,000,000	250,000,000	—
111	District Secretariat, Kalutara	25701	Advances to Public Officers	54,000,000	40,000,000	265,000,000	—
112	District Secretariat, Kandy	25801	Advances to Public Officers	65,000,000	45,000,000	240,000,000	—
113	District Secretariat, Matale	25901	Advances to Public Officers	36,000,000	27,000,000	150,000,000	—
114	District Secretariat, Nuwara-Eliya	26001	Advances to Public Officers	29,000,000	19,000,000	92,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
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				Rs.	Rs.	Rs.	Rs.
115	District Secretariat, Galle	26101	Advances to Public Officers	56,000,000	46,000,000	225,000,000	—
116	District Secretariat, Matara	26201	Advances to Public Officers	50,000,000	35,000,000	200,000,000	—
117	District Secretariat, Hambantota	26301	Advances to Public Officers	40,000,000	25,000,000	163,000,000	—
118	District Secretariat/Kachcheri, Jaffna	26401	Advances to Public Officers	43,000,000	26,000,000	120,000,000	—
119	District Secretariat/Kachcheri, Mannar	26501	Advances to Public Officers	11,000,000	6,000,000	45,000,000	—
120	District Secretariat/Kachcheri, Vavuniya	26601	Advances to Public Officers	11,000,000	7,000,000	40,000,000	—
121	District Secretariat/Kachcheri, Mullaitivu	26701	Advances to Public Officers	16,000,000	6,500,000	50,000,000	—
122	District Secretariat/Kachcheri, Kilinochchi	26801	Advances to Public Officers	12,000,000	7,000,000	47,000,000	—
123	District Secretariat/ Kachcheri, Batticaloa	26901	Advances to Public Officers	32,000,000	18,000,000	100,000,000	—
124	District Secretariat, Ampara	27001	Advances to Public Officers	52,000,000	32,000,000	160,000,000	—
125	District Secretariat/Kachcheri, Trincomalee	27101	Advances to Public Officers	23,000,000	15,000,000	100,000,000	—

126	District Secretariat, Kurunegala	27201	Advances to Public Officers	70,000,000	70,000,000	290,000,000	—
127	District Secretariat, Puttalam	27301	Advances to Public Officers	45,000,000	30,000,000	160,000,000	—
128	District Secretariat, Anuradhapura	27401	Advances to Public Officers	50,000,000	40,000,000	190,000,000	—
129	District Secretariat, Polonnaruwa	27501	Advances to Public Officers	24,000,000	16,000,000	96,000,000	—
130	District Secretariat, Badulla	27601	Advances to Public Officers	40,000,000	28,000,000	156,000,000	—
131	District Secretariat, Moneragala	27701	Advances to Public Officers	33,000,000	25,000,000	125,000,000	—
132	District Secretariat, Ratnapura	27801	Advances to Public Officers	54,000,000	33,000,000	200,000,000	—
133	District Secretariat, Kegalle	27901	Advances to Public Officers	39,000,000	27,000,000	144,000,000	—
134	Department of Project Management and Monitoring	28001	Advances to Public Officers	3,500,000	2,400,000	18,000,000	—
135	Department of Agrarian Development	28101	Advances to Public Officers	200,000,000	130,000,000	500,000,000	—
136	Department of Irrigation	28201	Advances to Public Officers	120,000,000	100,000,000	500,000,000	—
137	Department of Forest	28301	Advances to Public Officers	60,000,000	46,000,000	274,000,000	—
138	Department of Wildlife Conservation	28401	Advances to Public Officers	39,000,000	27,000,000	140,000,000	—
139	Department of Agriculture	28501	Advances to Public Officers	194,430,000	110,000,000	500,000,000	—
140	Department of Agriculture	28502	Maintenance of Agricultural Farms and Seed Sales	416,000,000	416,000,000	70,000,000	—
141	Department of Land Commissioner General	28601	Advances to Public Officers	14,000,000	12,000,000	60,000,000	—
142	Department of Land Title Settlement	28701	Advances to Public Officers	18,000,000	7,000,000	65,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
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				Rs.	Rs.	Rs.	Rs.
143	Department of Survey	28801	Advances to Public Officers	130,000,000	80,000,000	380,000,000	—
144	Department of Export Agriculture	28901	Advances to Public Officers	25,000,000	19,000,000	110,000,000	—
145	Department of Fisheries and Aquatic Resources	29001	Advances to Public Officers	22,000,000	13,500,000	105,000,000	—
146	Department of Coast Conservation	29101	Advances to Public Officers	9,000,000	6,500,000	50,000,000	—
147	Department of Animal Production and Health	29201	Advances to Public Officers	26,000,000	15,000,000	110,000,000	—
148	Department of Rubber Development	29301	Advances to Public Officers	15,000,000	8,000,000	50,000,000	—
149	Department of National Zoological Gardens	29401	Advances to Public Officers	14,000,000	8,000,000	65,000,000	—
150	Department of Commerce	29501	Advances to Public Officers	5,500,000	2,000,000	20,000,000	—
151	Department of Import and Export Control	29601	Advances to Public Officers	4,000,000	2,000,000	18,000,000	—
152	Department of the Registrar of Companies	29701	Advances to Public Officers	4,500,000	2,300,000	20,000,000	—

153	Department of Measurement Units, Standards and Services	29801	Advances to Public Officers	7,000,000	3,200,000	30,000,000	—
154	National Intellectual Property Office of Sri Lanka	29901	Advances to Public Officers	2,500,000	1,000,000	10,000,000	—
155	Department of Food Commissioner	30001	Advances to Public Officers	7,000,000	3,000,000	40,000,000	—
156	Department of Co-operative Development (Registrar of Co-operative Societies)	30101	Advances to Public Officers	5,000,000	2,000,000	20,000,000	—
157	Co-operative Employees Commission	30201	Advances to Public Officers	1,500,000	300,000	5,000,000	—
158	Department of Textile Industries	30301	Advances to Public Officers	5,000,000	3,000,000	25,000,000	—
159	Department of Meteorology	30401	Advances to Public Officers	11,000,000	6,000,000	55,000,000	—
160	Department of Sri Lanka Railways	30601	Advances to Public Officers	495,000,000	285,000,000	1,500,000,000	—
161	Department of Sri Lanka Railways	30602	Railway Stores Advance Account	2,000,000,000	1,800,000,000	6,935,000,000	1,000,000,000
162	Department of Motor Traffic	30701	Advances to Public Officers	31,000,000	17,000,000	135,000,000	—
163	Department of Posts	30801	Advances to Public Officers	660,000,000	540,000,000	2,200,000,000	—
164	Department of Buildings	30901	Advances to Public Officers	19,000,000	10,000,000	75,000,000	—
165	Government Factory	31001	Advances to Public Officers	26,000,000	18,000,000	128,000,000	—
166	Government Factory	31002	Government Factory Stores Advance Account	120,000,000	120,000,000	40,000,000	40,000,000

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
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				Rs.	Rs.	Rs.	Rs.
167	Government Factory	31003	Government Factory Work Done Advance Account	260,000,000	280,000,000	180,000,000	5,000,000
168	Department of National Physical Planning	31101	Advances to Public Officers	11,000,000	6,200,000	60,000,000	—
169	Department of Civil Security	32001	Advances to Public Officers	170,000,000	140,000,000	25,000,000	—
170	Department of National Botanical Gardens	32201	Advances to Public Officers	20,000,000	10,000,000	80,000,000	—
171	Department of Legal Affairs	32301	Advances to Public Officers	1,000,000	200,000	4,000,000	—
172	Department of Management Audit	32401	Advances to Public Officers	2,200,000	1,250,000	10,000,000	—
173	Department of Community Based Correction	32601	Advances to Public Officers	8,000,000	3,600,000	40,000,000	—
174	Department of Land Use Policy Planning	32701	Advances to Public Officers	18,000,000	8,000,000	65,000,000	—
175	Department of Man Power & Employment	32801	Advances to Public Officers	18,000,000	9,000,000	50,000,000	—
176	Department of Information Technology Management	32901	Advances to Public Officers	1,000,000	200,000	5,000,000	—

177	Department of Divineguma Development	33101	Advances to Public Officers	638,000,000	120,000,000	650,000,000	—
178	Department of National Community Water Supply	33201	Advances to Public Officers	1,000,000	200,000	3,000,000	—
179	State Minister of Cultural Affairs	40101	Advances to Public Officers	1,000,000	200,000	3,000,000	—
180	State Minister of Youth Affairs	40201	Advances to Public Officers	1,000,000	200,000	3,000,000	—
181	State Minister of Children's Affairs	40301	Advances to Public Officers	1,000,000	200,000	3,000,000	—
182	State Minister of Education	40401	Advances to Public Officers	1,000,000	200,000	3,000,000	—
183	State Minister of Aviation	40701	Advances to Public Officers	1,000,000	200,000	3,000,000	—
184	State Minister of Power and Energy	40601	Advances to Public Officers	1,000,000	200,000	3,000,000	—
185	State Minister of Fisheries	40501	Advances to Public Officers	1,000,000	200,000	3,000,000	—
186	State Minister of Higher Education	40801	Advances to Public Officers	1,000,000	200,000	3,000,000	—
187	State Minister of Defence	40901	Advances to Public Officers	1,000,000	200,000	3,000,000	—
188	State Minister of Plantation Industries	41001	Advances to Public Officers	1,000,000	200,000	3,000,000	—
<b>Total</b>				<b>17,913,380,000</b>	<b>13,913,380,000</b>	<b>47,625,300,000</b>	<b>2,995,000,000.00</b>

Appropriation (Amendment) Act, No. 1 of 2015



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.

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

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**FISHERIES AND AQUATIC RESOURCES  
(AMENDMENT) ACT, No. 2 OF 2015**

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**[Certified on 02nd March, 2015]**

*Printed on the Order of Government*

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*Fisheries and Aquatic Resources (Amendment)*  
*Act, No. 2 of 2015*

[Certified on 02nd March, 2015]

L.D.—O. 36/2014.

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. 2 of 2015. Short title.

2. Section 49 of the Fisheries and Aquatic Resources Act, No. 2 of 1996 (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of subsection (2A) of that section and the substitution therefor of the following subsection:— Amendment of section 49 of Act, No. 2 of 1996.

“(2A) Any person who contravenes or fails to comply with the provisions of sections 14A or 14F of this Act shall commit an offence and shall on conviction after summary trial before a Magistrate be liable to an imprisonment for a term not exceeding two years or to a fine not less than the amounts specified in Column II of the Schedule hereto which shall be determined by taking into consideration the length of the fishing boat specified in corresponding entry in the Column I of the Schedule:—

SCHEDULE

<i>Column I</i>	<i>Column II</i>
Length of a boat	Fines
10.3 to less than 15 meters	Rupees 1.5 Million
15 to less than 24 meters	Rupees 5 Million
24 to less than 45 meters	Rupees 75 Million
45 to 75 meters	Rupees 120 Million
more than 75 meters	Rupees 150 Million”

2 *Fisheries and Aquatic Resources (Amendment)*  
*Act, No. 2 of 2015*

Insertion of new section 52A in the principal enactment.

**3.** The following new section is hereby inserted immediately after section 52 and shall have effect as section 52A of the principal enactment:—

“Magistrate’s Court to have jurisdiction notwithstanding the provisions of the Code of Criminal Procedure Act. 52A. Notwithstanding anything to the contrary contained in section 11 and section 14 of the Code of Criminal Procedure Act, No. 15 of 1979, the Magistrate’s Court shall have the jurisdiction to try offences specified in this Act, and to impose any fine as provided for such offences in this Act.”.

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.

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

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**NATIONAL AUTHORITY ON TOBACCO AND  
ALCOHOL (AMENDMENT)  
ACT, No. 3 OF 2015**

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**[Certified on 03rd March, 2015]**

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*National Authority on Tobacco and Alcohol  
(Amendment) Act, No. 3 of 2015*

[Certified on 03rd March, 2015]

L.D.—O. 8/2015.

AN ACT TO AMEND THE NATIONAL AUTHORITY ON TOBACCO AND  
ALCOHOL ACT, NO. 27 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 National Authority on Tobacco and Alcohol (Amendment) Act, No. 3 of 2015. Short title.

**2.** Section 34 of the National Authority on Tobacco and Alcohol Act, No. 27 of 2006 (hereinafter referred to as the “principal enactment”) is hereby repealed and the following section substituted therefor:— Replacement of section 34 of Act, No. 27 of 2006.

“Prohibition of the manufacture, sale, import etc. of tobacco products without health warnings and a label or a statement of tar and nicotine content. 34 (1) A manufacturer or an importer of a tobacco product shall cause to be displayed conspicuously and in legible print—

(a) on the top surface area of both front and back sides of every packet, package or carton containing the tobacco product manufactured or imported by such manufacturer or importer, health warnings, as may be prescribed, subject to the provisions of section 34A; and

(b) on every packet, package or carton containing the tobacco product manufactured or imported by such manufacturer or importer, a label or a statement specifying the tar and nicotine content in each tobacco product in such packet, package or carton.



2      *National Authority on Tobacco and Alcohol  
(Amendment) Act, No. 3 of 2015*

(2) A person shall not sell, offer for sale, supply, distribute or store a packet, package or carton containing tobacco products unless health warnings as provided for in subsection (1) (a) and a label or a statement as provided for in subsection (1)(b), are displayed conspicuously in legible print on every packet, package or carton containing the tobacco products.

(3) Any person who contravenes the provisions of subsection (1) or subsection (2), commits an offence and on conviction after summary trial by a Magistrate be liable to a fine not exceeding rupees fifty thousand or to an imprisonment of either description for a term not exceeding one year or to both such fine and imprisonment.”.

Insertion of new section 34A in the principal enactment.

**3.** The following new section is hereby inserted immediately after section 34 of the principal enactment and shall have effect as section 34A of the principal enactment:—

“How to display health warnings.

34A. (1) A manufacturer or an importer of cigarettes and other tobacco products shall cause to be printed the health warnings referred to in section 34(1), covering an area of eighty *per centum* of the top surface area (principle display area) of both front and back sides of every packet, package or carton containing cigarettes and other tobacco products.

(2) The health warnings referred to in the foregoing subsection, shall indicate in the prescribed manner, the health hazards and the harmful effects caused by the usage of cigarettes and other tobacco products.

(3) The health warnings on the front and back sides of the packet, package or carton shall defer from each other.

(4) Where a manufacturer manufactures more than one brand of cigarettes and other tobacco products, the manufacturer shall ensure that two different brands manufactured by such manufacturer shall not bear the same health warning, simultaneously.

(5) The health warnings displayed on the packets, packages or cartons of cigarettes and other tobacco products shall be changed once in every six months, so that all types of prescribed health warnings under all prescribed categories of health warnings shall be covered.

(6) The manufacturers and importers of cigarettes and other tobacco products shall use the compact disc containing the prescribed health warnings which shall be issued only by the Authority.”.

**4.** Section 45 of the principal enactment is hereby amended by the insertion immediately after the definition of the expression “Chairman” of the following definition:—

Amendment of sectionm 45 of the principal enactment.

““Health warnings” includes pictures or pictograms and messages.”.

**5.** The manufacturers and importes of existing stocks of tobacco products shall be granted a grace period up to June 1, 2015, to comply with the provisions of section 34A.

Transitional provisions.

**6.** Regulations made under section 30 read with section 34 of the principal enactment prior to the date of commencement of this Act shall, continue to be in operation with effect from the date of commencement of this Act, in so far as they are not inconsistent with the provisions of this Act.

Savings

**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.

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

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**ASSISTANCE TO AND PROTECTION OF  
VICTIMS OF CRIME AND WITNESSES  
ACT, No. 4 OF 2015**

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*Assistance to and Protection of Victims of  
Crime and Witnesses Act, No. 4 of 2015*

[Certified on 07th March, 2015]

L.D.—O. 46/2007.

AN ACT TO PROVIDE FOR THE SETTING OUT OF RIGHTS AND ENTITLEMENTS OF VICTIMS OF CRIME AND WITNESSES AND THE PROTECTION AND PROMOTION OF SUCH RIGHTS AND ENTITLEMENTS; TO GIVE EFFECT TO APPROPRIATE INTERNATIONAL NORMS, STANDARDS AND BEST PRACTICES RELATING TO THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES ; THE ESTABLISHMENT OF THE NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES; CONSTITUTION OF A BOARD OF MANAGEMENT; THE VICTIMS OF CRIME AND WITNESSES ASSISTANCE AND PROTECTION DIVISION OF THE SRI LANKA POLICE DEPARTMENT; PAYMENT OF COMPENSATION TO VICTIMS OF CRIME; ESTABLISHMENT OF THE VICTIMS OF CRIME AND WITNESSES ASSISTANCE AND PROTECTION FUND 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. (1) This Act may be cited as the Assistance to and Protection of Victims of Crime and Witnesses Act, No. 4 of 2015.

Short title.

(2) The provisions of this Act, other than this section, shall come into operation on such date or dates as the Minister may appoint by Order published in the *Gazette*. Different dates may be appointed by the Minister for the coming into operation of different Parts of this Act.

PART I

OBJECTS OF THE ACT

2. The objects of this Act shall be to-

Objects of the Act.

(a) set out, uphold and enforce the rights and entitlements of victims of crime and witnesses and to provide for a mechanism to promote, protect, enforce and exercise such rights and entitlements ;

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- (b) provide assistance and protection to victims of crime and witnesses ;
- (c) enable victims of crime to obtain compensation from persons convicted of having committed offences against them ;
- (d) provide for obtaining redress by victims of crime, including restitution, compensation, reparation and rehabilitation of such victims ;
- (e) set out duties and responsibilities of the State, judicial officers and public officers towards the promotion and protection of the rights and entitlements of victims of crime and witnesses ;
- (f) stipulate offences that may be committed against victims of crime and witnesses and the penal sanctions that may be imposed on persons who commit such offences ; and
- (g) provide for the adoption and implementation of best practices relating to the protection of victims of crime and witnesses.

PART II

RIGHTS AND ENTITLEMENTS OF VICTIMS OF CRIME AND WITNESSES

Rights of  
Victims of  
Crime.

- 3.** A victim of crime shall have the right :—
- (a) to be treated with equality, fairness and with respect to the dignity and privacy of such victim ;
  - (b) where the victim is a child victim, to be treated in a manner which ensures the best interests of such child ;
  - (c) in accordance with procedures as may be prescribed, to receive prompt, appropriate and fair redress, including reparation and restitution, for and in consideration of any harm, damage or loss suffered as a result of being a victim of a crime ;

- (d) to be appropriately protected from any possible harm, including threats, intimidations, reprisals or retaliations ;
- (e) to be medically treated for any mental or physical injury, harm, impairment or disability suffered as a victim of a crime ;
- (f) upon a request made by such victim, to be informed—
  - (i) by the Authority or the Division, of the legal remedies available for the redress of any harm which he has suffered including civil remedies available for obtaining damages and relevant periods of prescription applicable thereto ;
  - (ii) without prejudice to any on-going investigations being carried out by the officer-in-charge of the relevant police station or other authority conducting the investigation, of the progress of the investigation being conducted into the complaint presented by the victim of crime, to such police station or other authority conducting the investigation ;
  - (iii) by the officer-in-charge of the relevant police station or other authority conducting an investigation, the Attorney-General or the Registrar of the Court, as the case may be, of the dates fixed for hearing and the progress and the disposal of judicial proceedings relating to the offence complained of by the victim of crime, including the non-summary inquiry, trial, appeal and application in revision and by the Authority of the rights and entitlements of the victim of crime pertaining to such proceedings ;
  - (iv) by the officer-in-charge of the relevant police station or other authority conducting

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an investigation, the Attorney-General, the Registrar of the Court or the Superintendent of Prisons, as the case may be, of the dates fixed for the—

- (a) release on bail ;
  - (b) discharge of the suspect ;
  - (c) institution of criminal proceedings against the accused ;
  - (d) the conviction, sentence or acquittal of the suspect or the accused; and
  - (e) the release from prison of the convict, who has committed or is alleged to have committed and offence against the victim of crime and the reasons therefore ; and
- (v) by the Authority of the medical, social services and any other assistance that is or may be available for the treatment or amelioration of any harm caused to such victim of crime.
- (g) to present, either orally or in writing, a complaint pertaining to the commission of an offence and to have such complaint recorded by any police officer, in any police station or other unit or division of the Police Department and to have such complaint impartially and comprehensively investigated by the relevant investigating authority ;
  - (h) without prejudice to any on-going investigation, to be represented by an Attorney-at-Law during an investigation, including criminal and forensic investigations and magisterial inquiries into the alleged offence committed against such victim and make necessary representations to the appropriate competent authorities who are conducting such investigations ;



- (i) without prejudice to any on-going or concluded investigation, to obtain certified copies of Cause of Death forms, Post Mortem Reports, Medico-Legal Reports, Reports of the Registrar of Finger Prints, Reports of the Government Analyst and any other report of an expert and reports filed in the Magistrate's Court by the Police, as required by sections 115, 116 and 120 of the Code of Criminal Procedure Act :

Provided however, where an application is made for the purpose of obtaining certified copies of reports referred to in this paragraph, the Magistrate to whom such application is made shall inquire from the police, whether the issue of such Reports would prejudice the on-going investigations, to which those Reports relate and where the release of any one or more of the Reports is likely to prejudice the on-going investigation, the Magistrate shall refuse the issue of such Report or Reports ;

- (j) to present written communications or make representations through legal counsel to the Attorney-General, before, during and after the investigation into the offence alleged to have been committed against such victim, and before and during the conduct of judicial proceedings, including at the non-summary inquiry, trial and appeal ;
- (k) to present written communications or make representations through legal counsel to an investigator, who is conducting an investigation into the offence committed against such victim of crime, and to be entitled to receive a response in regard to such communications or representations made ;
- (l) to be present at all judicial or quasi-judicial proceedings relating to an offence, including at the non-summary inquiry, trial, appeals and any application in revision, unless the court, Commission or other tribunal determines, for reasons to be recorded that such victims evidence would be

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materially affected if he hears other evidence at such proceedings or the due discharge of justice could be secured only by the exclusion of such victim from being present during the hearing of certain parts of such proceedings ;

- (m) to receive any assistance and information required to attend and participate at judicial or quasi-judicial proceedings pertaining to the offence committed against him ;
- (n) without prejudice to the prosecution, to be represented by legal counsel at the several stages of the criminal proceedings relating to the offence, including at the non- summary inquiry, trial, appeal and application in revision, and where a request is made, to be provided where available with legal assistance for such purposes ;
- (o) following the conviction of the offender and prior to the determination of the sentence, either personally or through legal counsel, to submit to court the manner in which the offence concerned had impacted on his life, including his body, state of mind, employment, profession or occupation, income, quality of life, property and any other aspects concerning his life ;
- (p) in the event of an appeal or application in revision being presented by a person convicted of having committed an offence, either personally or through legal counsel, to submit to court that adjudicates upon such appeal or application in revision, the manner in which the offence concerned had impacted on his life, including his body, state of mind, employment, profession or occupation, income, quality of life and property and any other aspects concerning his life ; and

- (q) in the event of any person in authority considering the grant of a pardon or remission of sentence imposed on any person convicted of having committed an offence, to receive notice thereof and submit through the Authority to the person granting such pardon or remission, the manner in which the offence committed had impacted on his life including his body, state of mind, employment, profession or occupation, income, quality of life, property and any other aspects concerning his life.

4. (1) A victim of crime shall be entitled to receive a sum of money from the Authority, in consideration of the expenses incurred as a result of the offence committed and his participation in any judicial or quasi-judicial proceedings before a court or Commission, pertaining to the alleged commission of an offence or an alleged infringement of a fundamental right or a violation of a human right.

Entitlements of  
a victim of  
crime.

(2) Where necessary resources are available with the State, a victim of crime shall be entitled to claim and obtain from the State any required medical treatment, including appropriate medical services, medicine and other medical facilities, in respect of physical or mental injury, harm, impairment or disability suffered as a result of being a victim of crime and for necessary rehabilitation and counseling services.

(3) Where due to absence or lack of necessary resources the State is unable to provide the services claimed by a victim of crime under subsection (2), such victim shall be entitled to apply to the Authority for financial assistance for the purpose of obtaining the required medical treatment for any physical or mental harm, injury or impairment suffered as a result of being a victim of crime and for any necessary rehabilitation and counseling services.

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Entitlements of  
witnesses.

**5.** (1) A witness shall be entitled to receive from investigational, quasi-judicial and judicial authorities fair and respectful treatment, with due regard to the dignity and privacy of such witness.

(2) A witness shall not be harassed or intimidated, coerced or violated during or thereafter, due to or as a consequence of-

- (a) providing information relating to the commission of an offence or to the infringement of any fundamental right or the violation of any human right ;
- (b) volunteering to make a statement during an investigation into any offence or an investigation or inquiry into the infringement of any fundamental right or the violation of any human right ; or
- (c) providing testimony in a court or before a Commission relating to the alleged commission of an offence or an alleged infringement of a fundamental right or a violation of a human right.

(3) A witness shall be entitled to protection against any real or possible harm, threat, intimidation, reprisal or retaliation resulting from such witness having provided information or lodged a complaint or made a statement to any law enforcement authority or for having provided any testimony in any Court or before a Commission or for instituting legal proceedings, pertaining to the commission of an offence or for the infringement of a fundamental right or for a violation of a human right, by any person.

Persons to be  
entitled to  
protection in  
certain  
circumstances.

**6.** A person who is neither a victim nor a witness, shall be entitled to claim protection against :

- (a) any harassment, intimidation, coercion, violation or suffering from loss or damage in mind, body or reputation ; or

(b) any adverse change to his condition of employment,

due to or as a result of such person having provided information, lodged a complaint or made a statement to any law enforcement authority or to any Court or Commission or of having given a testimony in any Court or before a Commission, pertaining to the commission of an offence or an infringement of any fundamental right or the violation of a human right, at such persons' place of employment or in the employment environment of such person.

7. It shall be the duty of every public officer including the members of the armed forces and police officers and every judicial officer, to recognize, protect and promote rights and entitlements referred to in sections 3, 4, 5 and 6 of this Act.

Duty of public and judicial officers to respect etc. rights and entitlements.

### PART III

#### OFFENCES AGAINST VICTIMS OF CRIME AND WITNESSES

8. (1) Any person who-

Offences against victims of crime and witnesses.

(a) threatens a victim of crime or a witness with injury to his person, reputation or property or to the person or reputation or property of any other in whom such victim of crime or witness has an interest, with the intention of causing alarm to such victim of crime or witness or to cause such victim of crime or witness to refrain from lodging a complaint against such person with a law enforcement authority or testifying at any judicial or quasi-judicial proceedings or to compel such victim of crime to withdraw a complaint lodged or legal action instituted against such person ; or

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- (b) voluntarily causes hurt to a victim of crime or a witness, with the intention of causing such victim of crime or witness to refrain from lodging a complaint against such person with a law enforcement authority, or testifying at any judicial or quasi-judicial proceedings or to compel such victim of crime to withdraw a complaint lodged or legal action instituted against such person, or in retaliation for a statement made or testimony provided by such victim of crime or witness in any court of law or before a Commission, against such person,

commits an offence, and shall on conviction by a High Court, be sentenced to a term of imprisonment not exceeding ten years and to a fine of rupees twenty thousand.

(2) Any person who—

- (a) voluntarily causes grievous hurt to a victim of crime or a witness ; or
- (b) wrongfully restrains a victim of crime or a witness,

with the intention of preventing such victim of crime or witness from lodging a complaint against such person with a law enforcement authority or from testifying in any judicial or quasi-judicial proceedings against such person, or compelling such victim of crime or witness to withdraw a complaint lodged or a legal action instituted against such person, or in retaliation for a statement made or testimony provided by such victim of crime or witness in a Court of law or before a Commission against such person, commits an offence,

and shall on conviction by a High Court be sentenced to a term of imprisonment not exceeding twelve years and to a fine of rupees thirty thousand.

(3) Any person who—

- (a) by force compels or by any deceitful means, abuse of authority or by any other means of compulsion, induces any victim of crime or a witness to leave any place ; or
- (b) intends to cause or knowing that he is likely to cause wrongful loss, damage or destruction to the property of a victim of crime or a witness, causes such loss, damage or destruction to the property of that victim of crime or witness,

with the intention of preventing such victim of crime or witness from lodging a complaint or making any statement against such person to a law enforcement authority or testifying against such person in any judicial or quasi-judicial proceedings or in retaliation for a statement made to a law enforcement authority or the testimony made against such person in any judicial or quasi-judicial proceedings by such victim of crime or witness, commits an offence, and shall on conviction by the High Court be sentenced to a term of imprisonment not exceeding twelve years and to a fine of rupees thirty thousand.

(4) A person who causes—

- (a) any harassment, intimidation, coercion, violation, physical or mental suffering, loss or damage to the reputation of another person ; or

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- (b) an adverse change being made to the conditions of employment in the place of employment of such other person,

due to or as a result or consequence of such other person having provided any information or lodged a complaint or made a statement to any law enforcement authority or to any Court or Commission or having provided testimony in any Court or before a Commission or instituted legal proceedings pertaining to the commission of an offence or the infringement of a fundamental right or the violation of human rights of such person, commits an offence and shall on conviction by the High Court be sentenced to a term of imprisonment not exceeding seven years and to a fine of rupees fifteen thousand.

(5) Any person who—

- (a) having received information given for the purpose of commencing or conducting an investigation into an offence ;
- (b) having gathered information in the course of an investigation into an offence ; or
- (c) having received such information referred to in paragraphs (a) and (b) from any other person,

provides, issues or gives to a third person or publishes or otherwise disseminates any such information or part thereof regarding the identity of the relevant victim of crime or a possible witness or informant who provided such information and thereby places the life of such victim of crime,



witness or informant in danger, other than in good faith and in accordance with or in compliance with—

- (a) any provisions or procedures established by law ;
- (b) an order made by a judicial officer ; or
- (c) a directive issued by a person duly authorized to do so by or under any law,

commits an offence, and shall on conviction by the High Court be sentenced to a term of imprisonment not exceeding seven years and to a fine of rupees fifteen thousand.

(6) Any person who is alleged, suspected or accused of having committed an offence, offers, provides or gives any gratification to any other person who is—

- (a) intending or preparing to institute legal proceedings against such person for having committed such offence ; or
- (b) likely to provide information or testimony against such person to any law enforcement authority, Commission or court,

with a view to preventing, discouraging or dissuading such other person from instituting legal proceedings or providing truthful information or testimony against such first mentioned person who is alleged, suspected or accused of having committed the offence, commits an offence, and shall on conviction by the High Court be sentenced to a term of imprisonment not exceeding seven years and to a fine of rupees fifteen thousand.

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(7) Any person who with the intention of obtaining any protection or assistance from the Authority, the police including the Division, a Court or a Commission, provides any information knowing or having reasonable grounds to believe that such information is false, commits an offence, and shall on conviction by the High Court be sentenced to a term of imprisonment not exceeding seven years and to a fine of rupees fifteen thousand.

(8) Any person who is in charge of or participating or assisting in providing protection to a victim of crime or to a witness or who otherwise is in possession of information relating to the protection being afforded to a victim of crime or a witness, provides, issues or gives to another person such information and thereby places the life of such victim of crime or witness in danger, other than in good faith and in accordance with or in compliance with—

- (i) any provisions or procedures established by law ;
- (ii) an order made by a judicial officer ; or
- (iii) a directive issued by a person duly authorized to do so by or under any law,

commits an offence, and shall on conviction by the High Court be sentenced to a term of imprisonment not exceeding seven years and to a fine of rupees fifteen thousand.

Attempting or instigating the commission of an offence under section 8, to be an offence.

**9.** Any person who attempts to commit, instigates or intentionally aids any other person to commit or engages in any conspiracy for the commission of any offence referred to in section 8, shall be guilty of an offence and shall on conviction by the High Court be sentenced to the same punishment provided for that offence, by that section.

10. (1) (a) An offence under section 8 or 9 shall be cognizable and non-bailable and no person suspected, accused or convicted of such and offence shall be enlarged on bail, unless under exceptional circumstances by the Court of Appeal.

An offence under section 8 and 9 to be cognizable and non-bailable.

(b) When enlarging a person on bail, the Court of Appeal shall have the power to impose a condition prohibiting communication with or coming into close proximity with the person in respect of whom the suspect is alleged to have committed the offence, and with any other persons who may be specified in the order granting such bail.

(2) A trial against a person accused of having committed any offence under section 8 or under section 9 shall be taken up before any other business of that court and shall be held on a day to day basis and not be postponed during the course of such trial, except due to unavoidable circumstance which shall be specifically recorded.

(3) If after an inquiry by a Court, it is found that there exists *prima-facie* material to conclude that a person who at the relevant point of time was on bail in respect of any offence alleged to have been committed by him, has committed an offence under section 8 or section 9, the bail granted to such person by the Court which conducted the inquiry shall be cancelled and such person shall be placed on remand till the end of the trial in respect of the offence which he had been enlarged on bail.

#### PART IV

##### ESTABLISHMENT OF THE NATIONAL AUTHORITY FOR THE PROTECTION OF VICTIMS OF CRIME AND WITNESSES

11. (1) There shall be established an Authority which shall be called the National Authority for the Protection of Victims of Crime and Witnesses (in this Act referred to as the "Authority").

National Authority for the Protection of Victims of Crime and Witnesses.

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(2) The Authority shall, by the name assigned to it by subsection (1), be a body corporate with perpetual succession and have a common seal, and may sue and be sued in such name.

Board of  
Management of  
the Authority.

**12.** (1) The administration and management of the affairs of the Authority shall be vested in a Board of Management (hereinafter referred to as the “Board”) which shall consist of:—

(a) the following *ex-officio* members—

- (i) the Secretary to the Ministry of the Minister in charge of the subject of justice or an Additional Secretary to the said Ministry, nominated by such Secretary;
- (ii) the Secretary to the Ministry of the Minister in charge of the Police Department or an Additional Secretary to the said Ministry, nominated by such Secretary;
- (iii) the Secretary to the Ministry of the Minister in charge of the subject of Women’s Affairs or an Additional Secretary to the said Ministry, nominated by such Secretary;
- (iv) the Secretary to the Ministry of the Minister in charge of the subject of Children or an Additional Secretary to the said Ministry, nominated by such Secretary;
- (v) a member of the Human Rights Commission of Sri Lanka established by the Human Rights Commission of Sri Lanka Act, No.21 of 1996, nominated by such Commission;
- (vi) a nominee of the Attorney-General; and

- (vii) a nominee of the Inspector General of Police holding the rank of a Senior Deputy Inspector General of Police:

Provided that where the subjects specified in sub-paragraphs (iii) and (iv) of this paragraph are assigned to or remain in charge of a single Minister, the Secretary to the Ministry of that Minister alone shall be eligible to become a member of the Board under this paragraph;

- (b) five appointed members, selected from among persons who are academically or professionally qualified and have experience in professions or fields of professional activity associated with criminology, the criminal justice system, the promotion and protection of human rights or medicine appointed by the President.

(2) The President shall, designate as the Chairman of the Board, a member from among the members of the Board who shall also be the chairman of the Authority.

(3) The provisions of the Schedule to this Act shall apply to and in relation to the appointment of the members of the Board, the meetings of the Board, remuneration payable to the members and the seal of the Board.

**13.** (1) The duties and functions of the Authority shall be to—

Duties and  
functions of the  
Authority.

- (a) promote the recognition of and respect for the rights of victims of crime;
- (b) promote the recognition of and respect for the entitlements of witnesses;

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- (c) protect or cause to be protected the rights of victims of crime and entitlements of witnesses;
  - (d) on receiving a complaint or any information regarding an alleged infringement or imminent infringement of any right or entitlement of a victim of crime or a witness, investigate and inquire into such alleged infringement or imminent infringement and to require any relevant authority to take such appropriate corrective measures in that regard, in order to ensure the protection and promotion of the rights and entitlements of victims of crime and witnesses provided by this Act;
  - (e) provide necessary assistance to victims of crime and witnesses, including appropriate measures for their treatment, reparation, restitution and rehabilitation;
  - (f) make an award for payment of compensation to a victim and for that purpose develop and implement a scheme for the grant of compensation to victims of crime from the Victims of Crime and Witnesses Assistance and Protection Fund established under section 29 of this Act;
  - (g) create awareness among the public regarding the rights and entitlements of victims of crime and witnesses provided by this Act;
  - (h) advice and make recommendations to the Sri Lanka Police Department and any other government department, statutory institution and to public officers, either generally or on a case by case basis, on appropriate and specific measures that should be adopted or implemented to give effect to the rights and entitlements of victims of crime and witnesses and in particular regarding the provision of—
    - (i) effective protection;

- (ii) necessary treatment, rehabilitation and counseling; and
    - (iii) other appropriate assistance,
- to victims of crime and witnesses.
- (i) review existing policies, legislation and the practices and procedures being adopted and followed by various authorities, to ensure their conformity with recognized standards and best practices relating to the promotion and protection of the rights and entitlements of victims of crime and witnesses, and based on such review, to make recommendations regarding the adoption, amendment and application of appropriate policies, legislation and practices;
  - (j) make available on request to any Court or a Commission or any other person information on best practices pertaining to the reception of evidence of victims of crime or witnesses through contemporaneous or near contemporaneous audio-visual linkage;
  - (k) take measures to sensitize public officers involved in the enforcement of the law, including officers of the Sri Lanka Police, the Prisons Department, government medical officers and public officers associated with probation and social services, on the needs of victims of crime and witnesses and on any special needs of particular categories of victims of crime, arising as a result of the harm inflicted or possible harm that may be inflicted on them due to their age, gender, religion, language, cultural beliefs and practices, ethnic or social origins or disabilities or any other reason;
  - (l) promote and ensure the observance and application of codes of conduct and recognized norms and best practices relating to the protection of the rights and

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entitlements of victims of crime and witnesses, by Courts, Commissions, any other tribunals, public officers and employees of statutory bodies involved in the enforcement of the law, including officers of the Sri Lanka Police, the Prisons Department, government medical officers and officers of government social service institutions;

- (m) conduct or promote the conduct of research into ways and means in which—
  - (i) incidents of crime can be reduced;
  - (ii) impact of specific crimes on victims could be minimized or prevented;
  - (iii) victims of crime can be effectively treated, rehabilitated, counseled, assisted, compensated and protected;
  - (iv) a conducive environment could be created for witnesses to make statements before the law enforcement authorities or to testify fearlessly at proceedings before courts, any Commissions and other tribunals; and
  - (v) assistance and protection could be provided to victims of crime and witnesses;
- (n) recommend to appropriate government institutions, social, health, educational, economic and crime prevention policies that may be adopted by such institutions for the reduction of incidents of crime and for facilitating assistance and protection being provided to victims of crime and witnesses;



- (o) promote the development, adoption and implementation of measures of restitution to victims of crime as a sentencing option in the criminal justice system;
- (p) promote the development and implementation of measures of restorative justice as a method of administering criminal justice and as a sentencing option in the criminal justice system;
- (q) develop, adopt and implement a scheme for providing assistance and protection to victims of crime and witnesses;
- (r) issue guidelines pertaining to the establishment and maintenance of the Victims of Crime and Witnesses Assistance and Protection Division;
- (s) present annually to Parliament, a report on the:—
  - (i) manner in which the Authority has given effect to the objects of this Act;
  - (ii) performance and discharge of the duties and functions of the Authority; and
  - (iii) proposals for necessary policy and legislative reforms.
- (t) do or perform any further functions and activities that may be necessary to achieve the objects of this Act.

(2) Where the Authority makes any recommendations to any person or authority or requires any person or authority to carry out any measures under subsection (1), it shall be the duty of such person or authority:—

- (a) to give effect to such recommendation or carry out such measure and report back to the Authority of such fact; or

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- (b) where the person or the authority concerned is unable to give effect to the recommendations or carry out the measures, to report back to the Authority of such inability, giving reasons for the same.

(3) For the purpose of ensuring that any recommendations or the measures are given effect to or carried out adequately and in a proper manner by the person or authority concerned under paragraph (a) of subsection (2), the Authority shall monitor all activities performed by such person or authority in giving effect to the recommendations or carrying out the measures concerned.

Powers of the  
Authority.

**14.** (1) The Authority shall have the power—

- (a) for the purpose of conducting an investigation or an inquiry into an alleged or an imminent infringement of a right or entitlement of a victim of crime or witness, to:—
- (i) require any person other than a judicial officer or a Commissioner of a Commission to appear before the Authority and to participate in an investigation or inquiry;
  - (ii) require any person other than a court or a Commission, to produce before the Authority any document, a certified copy thereof or other material in his or its possession or custody, including the reports of investigations, information book, extracts and officers visiting book extracts of the police, for examination and copying;

- (iii) require any person other than a court or a Commission to provide to the Authority in writing, any information which it or he is likely to possess;
- (iv) interview and record the statement of any person other than that of a judicial officer or a Commissioner of any Commission;
- (v) make an application to any court or Commission and be entitled to obtain certified copies of any proceedings of any case, action or other proceedings of such Court or Commission and documents and other material that may be filed of record in a case record or a file of such court or Commission;
- (vi) enter into, inspect, examine or observe and record any event, location or process taking place in any place, including an investigation, inquiry, trial or other proceeding;
- (vii) make an appropriate order and to direct, advice or recommend the adoption of such measures for the promotion or protection of the rights and entitlements of the victim of crime or a witness or for remedying any damage caused as a result of the infringement of the rights or entitlement of the relevant victim of crime or the witness;

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- (b) acquire, hold, take or give on lease or hire, mortgage, pledge, sell or otherwise dispose of any movable or immovable property;
- (c) enter into such contracts as may be necessary for the performance and discharge of its duties and functions;
- (d) invest monies lying to the credit of its Fund in an appropriate and secure manner and open and maintain current, savings or deposit accounts in banks;
- (e) appoint, dismiss and exercise disciplinary control over officers, consultants and advisors as may be necessary for the proper performance and discharge of its duties and functions;
- (f) subject to the provisions of section 24(3), solicit, accept and receive donations, gifts, bequests and grants from sources within or outside Sri Lanka and to apply the same for the proper discharge of its duties and functions;
- (g) exercise all such other and further powers as may be necessary for the proper performance and discharge of its duties and functions under this Act.

(2) Any person who fails to comply with any requirement imposed by the Authority under paragraph (a) of subsection (1) shall be guilty of an offence of contempt of the Authority.

(3) Every offence of contempt committed against the Authority shall be punishable by the Supreme Court as though it were an offence of contempt committed against the authority of that Court and the Supreme Court is hereby vested with jurisdiction to try every such offence.

(4) Where the Authority determines that a person is guilty of an offence of contempt under subsection (2), against the Authority, the Authority may transmit to the Supreme Court, a certificate setting out such determination. Every such Certificate shall be signed by the chairman of the Authority.

(5) In any proceedings for the punishment of an offence of contempt which the Supreme Court may think fit to take cognizance of, as provided in this section, any document purporting to be a certificate signed and transmitted to the Court under subsection (4) shall—

- (a) be received in evidence, and be deemed to be such a certificate without further proof, unless the contrary is proved; and
- (b) be evidence that the determination set out in the certificate was made by the Authority and of the facts stated in the determination.

(6) In any proceeding taken as provided in this section for the punishment of any alleged offence of contempt against the Authority no member of the Authority shall, except with his own consent and notwithstanding anything to the contrary in this Act, be summoned or examined as a witness.

**15.** (1) There shall be a Director-General of the Authority who shall be a person professionally qualified and experienced in professional activity associated with the criminal justice system or law enforcement.

Appointment of  
Director-  
General.

(2) The Director-General shall be appointed by the Board.

(3) The Director-General shall be the chief executive officer of the Authority and shall be responsible for carrying out all such duties necessary for the management and administration of the affairs of the Authority.

(4) The Board may delegate to the Director-General any of the duties and functions of the Authority and such of its powers as may become necessary, to perform and discharge the duties and functions so delegated.

Investigations  
and Inquiries.

**16.** (1) An investigation by the Authority into any complaint or information regarding an alleged infringement or imminent infringement of a right or entitlement of a victim of crime or of a witness, shall be carried out on its behalf by an officer of the Authority, nominated by the Authority who shall submit the report of such investigation including the notes of such investigation to the Board.

(2) (a) where the Board is of the opinion that such report discloses an alleged infringement or imminent infringement of a right or entitlement of a victim of crime or of a witness, the Board shall appoint a Panel consisting of three members of the Board, elected by the members from among themselves to conduct an inquiry;

(b) the Board shall nominate one of the members of the Panel to be its Chairman.

(3) The provisions of sub-paragraphs (i) to (iv) of paragraph (a) of section 14 shall apply to and in respect of the conduct of an inquiry by a Panel.

(4) In the case of a division of opinion among the members of the Panel regarding any matter being inquired into by it, the opinion of the majority shall prevail.

(5) At the conclusion of an inquiry under this section, the Panel shall submit to the Board a report on the same, along with its recommendations on the matter inquired into.

(6) On receipt of the report of a Panel, the Board shall take such action on the same as to it shall deem fit and appropriate.

- 17.** In the conduct of an inquiry under this Act, the panel may be assisted by the Director-General.
- Director-General to assist in the inquiry.
- 18.** (1) The Authority shall have its own Fund.
- Fund of the Authority and its financial year.
- (2) There shall be credited to the Fund of the Authority:—
- (a) all such sums of money as may be voted from time to time by Parliament for the use of the Authority; and
- (b) all such sums of money as may be received by the Authority by way of donations, gifts, bequests and grants from sources within or outside Sri Lanka.
- (3) All sums of money required to defray expenditure incurred by the Authority in the exercise and performance of its duties and functions under this Act, shall be paid out of the Fund of the Authority.
- (4) The Board shall cause proper accounts to be kept of the receipts and expenditure, assets and liabilities and all other transactions of the Authority.
- (5) The financial year of the Authority shall be the calendar year.

## PART V

### VICTIMS OF CRIME AND WITNESSES ASSISTANCE AND PROTECTION DIVISION.

- 19.** (1) The Inspector General of Police shall, in consultation with and following such guidelines as shall be issued by the Authority for the purpose, establish and maintain a Division to be called the '*Victims of Crime and Witnesses Assistance and Protection Division*' (in this Act referred to as the "Division"), for the purpose of providing assistance and protection to victims of crime and witnesses.
- Victims of Crime and Witnesses Assistance and Protection Division.

(2) A Senior Superintendent of Police, who comes under the supervision of the nominee of the Inspector General of Police appointed as a member of the Board referred to in section 12(1) (a) (vii) shall be placed in charge of the Division.

(3) The duties of the Division shall be to—

- (a) provide effective and necessary protection to victims of crime and witnesses ; and
- (b) investigate by itself or with the assistance of any other police officer, into, complaints, allegations or information pertaining to threats, reprisals, intimidations, retaliations or any harm, harassment, coercion or violation being committed on victims of crime and witnesses and their property and any offence committed under section 8 or section 9 of this Act.

Victims of Crime  
and Witnesses  
Assistance and  
Protection  
programme.

**20.** (1) The Division shall draw up and implement in compliance with the guidelines issued by the Authority for that purpose, a '*Victims of Crime and Witnesses Assistance and Protection Programme*' which shall provide for taking effective measures necessary to assist and protect victims of crime and witnesses, from potential or existing threats, harm, reprisals, retaliations and intimidations.

(2) It shall be the duty of the Division to take all such steps as may be necessary to create awareness among the public about the Victims of Crime and witnesses Assistance and Protection Programme drawn up by it under subsection (1), including what action may be taken by a victim of crime or a witness in the event of facing any threat, harm, reprisal, retaliation, intimidation and the manner in which victims of crime or witnesses may apply for and obtain assistance and protection under such Programme.



(3) The Division may undertake the admission of a victim of crime or witness into its Victims of Crime and Witnesses Assistance and Protection Programme, on:—

- (a) a request made by a victim of crime or a witness;
- (b) a recommendation made by the Authority;
- (c) a report submitted by any law enforcement Authority or a public officer; or
- (d) a notification received from a court or a Commission.

(4) The provision of assistance and protection to a victim of crime or witness shall be effected by the Division after the conduct of a threat assessment and with the consent of the victim of crime or witness concerned.

(5) Prior to the implementation of the Victims of Crime and Witnesses Assistance and Protection Programme, the Division may require the victim of crime or witness concerned, to enter into a memorandum of understanding with the Division.

## PART VI

### ENTITLEMENT OF A VICTIM OF CRIME OR WITNESS TO OBTAIN PROTECTION

**21.** (1) A victim of crime or a witness who has reasonable grounds to believe that any harm may be inflicted on him due to his cooperation with, or participation in, any investigation or inquiry into an offence or into the infringement of a fundamental right or the violation of a human right being conducted or his intended attendance at or participation in any judicial or quasi-judicial proceeding, shall be entitled to seek protection from such real or anticipatory harm.

Duty to provide protection to victims of crime and witnesses.

(2) A request for protection under subsection (1), may be made to the Authority, the Division, a Court before which the relevant judicial proceedings are scheduled to commence or where proceedings are pending or have been conducted, to a Commission or to the officer-in-charge of any police station.

Nature,  
commencement,  
duration and  
termination of  
the grant of  
protection.

**22.** (1) Upon a consideration of the need for protection, the availability of necessary resources and subject to the prevailing laws, the measures that the Authority, the Division or a Commission, may provide to a victim of crime or a witness may include—

- (a) security to the person and property;
- (b) temporary accommodation including shelters;
- (c) permanent re-location with the consent of the victim of crime or witness as the case may be;
- (d) temporary or permanent employment;
- (e) re-identification;
- (f) any other measure which the Authority, the Division or a Commission, shall consider necessary.

(2) The Authority, the Division or a Commission, may provide protection to any victim of crime or any witness immediately upon the receipt of any information or complaint from such person, whether during or after the conduct of a criminal investigation, before, during or after any investigation or inquiry by a Commission and before, during or after any judicial proceedings.

(3) When providing protection or assistance to any victim of crime or witness, the Division shall act in accordance with the advice and recommendations made by the Authority.

(4) Where a request is made by the Division to any Ministry, Government Department, statutory institution or any public officer for assistance in providing protection or assistance to any victim of crime or a witness, it shall be the duty of such Ministry, Government Department or statutory institution or such public officer, unless unable to do so for reasons assigned, to provide the protection or assistance directly to the victim of crime or the witness concerned or to provide the assistance requested for by the Division.

(5) The Authority, the Senior Superintendent of Police in charge of the Division or a Commission shall cease to provide protection or assistance to any victim of crime or witness, where—

- (a) the need for such protection or assistance no longer exists; or
- (b) such victim of crime or witness—
  - (i) requests that such protection or assistance be terminated;
  - (ii) refuses to receive such protection or assistance;
  - (iii) abuses the protection or assistance granted;
  - (iv) commits any breach of the peace or commits an indictable offence;
  - (v) acts contrary to the terms of the memorandum of understanding entered into; or
  - (vi) is found to have provided any false information, statement, complaint or testimony in order to obtain protection or assistance or having obtained assistance or protection in terms of this Act, provides false information, statement, complaint or testimony to any law enforcement Authority, Court or Commission.

Officer in charge of a police station to take necessary steps on receipt of a request by a victim of crime or a witness.

**23.** An officer-in-charge of a police station who is in receipt of a request made under section 21, shall take necessary steps to forthwith investigate or inquire into the request received and if circumstances so require, immediately provide any necessary protection and communicate the receipt of such request and information pertaining to action taken by him following the receipt of such request, including his findings pertaining to the information received, to the Authority and to the Division.

Authority or a Commission to protect vulnerable victims and witnesses.

**24.** (1) With the view to protecting the interests of vulnerable victims of crime or witnesses under exceptional circumstances, the Authority may, either acting on a notification received from a Court or from a Commission or on its own motion, by itself or with the assistance of any designated public officer or any other person or organization, directly provide protection to such a victim of crime or a witness.

(2) (a) With the view to protecting the interest of vulnerable victims of crime or witnesses, a Commission may, after prior notice to the Authority, acting on a request by a victim of a crime or a witness or on its own motion by itself or with the assistance of any designated public officer, directly provide protection to such a victim of crime or a witness, whose statement or testimony the Commission intends to record or has already recorded.

(b) In the situation referred to in paragraph (a), the Division shall provide protection to the victim of crime or witness, only with the prior approval of the Commission concerned and after the issue to the Authority of a notice pertaining to the same.

- (c) In a situation where a Commission decides by itself or with the assistance of a designated public officer to provide protection to a victim of crime or witness, the Commission shall not obtain for such purpose the advice, services or assistance, including resources, from any person other than a public officer:

Provided however, the Commission may at any time transfer the responsibility of providing protection to such a victim of crime or a witness, to either the Authority or the Division, and where the responsibility is so transferred, it shall be the duty of the Authority or the Division, to undertake to provide the necessary protection to such a victim of crime or witness.

(3) The Authority, the Division or a Commission shall not solicit or obtain any assistance from any foreign government or national, foreign or international organization, in providing assistance or protection to a victim of crime or a witness, without the prior sanction of the Attorney-General and the Secretary to the Ministry of the Minister in charge of the subject of Foreign Affairs the grant of which shall be considered and decided upon by the Attorney-General and such secretary as expeditiously as possible.

**25.** (1) A Court or a Commission which has reasonable grounds to believe that a victim of crime or a witness in any judicial or quasi-judicial proceeding before such court or before such Commission, requires assistance or protection from harm, threat, reprisal, retaliation or intimidation or assistance to attend and participate in such judicial or quasi-judicial proceedings, such Court or the Commission shall, subject to the provisions of subsection (2), take all necessary steps to cause such assistance and protection to be provided to such victim of crime or witness.

Protection to be prescribed by Courts and Commissions.

(2) The protection and assistance that may be provided to any victim of crime or witness under subsection (1), shall not cause any prejudice to the rights and entitlements of the person suspected or accused of the offence concerned or the infringement of the fundamental right or the violation of the human right, of the victim of crime or witness concerned.

(3) The protection and assistance that may be provided under subsection (1), may include:—

- (a) the adoption of special measures to protect the rights of children and to ensure the best interests of child victims of crime and child witnesses.
- (b) the conduct of either the entirety or part of the judicial or quasi- judicial proceedings in camera;
- (c) the adoption of measures necessary to prevent the victim of crime or the witness concerned from being unnecessarily harassed, intimidated, coerced, violated or influenced by seeing the accused present at the venue of the trial or inquiry;
- (d) the prevention of the identity of and the background information pertaining to the victim of crime or the witness from being disclosed; and
- (e) the adoption of appropriate measures to prevent disclosure of the identity and the entirety or part of the testimony of such victim of crime or witness, to persons other than the accused concerned and his legal representative. The measures adopted shall include the power to direct media institutions, media personnel and other specified persons from publishing, broadcasting, telecasting or otherwise disseminating information pertaining to the identity of the victim of crime or the witness concerned.

(4) Notwithstanding the provisions of subsection (1), a Court or a Commission may by a notification issued in that behalf, request the Authority or the Division to provide to a victim of crime or a witness the protection referred to therein. On receipt of such a request, it shall be the duty of the Authority or the Division to take all necessary measures to provide the protection requested for to the victim of crime or the witness concerned, where after conducting any necessary inquiries it is of the view that the need to provide such protection, is well founded.

**26.** A law enforcement authority or any public officer, who has reasonable grounds to believe that a victim of crime or a witness requires assistance or protection from any possible harm, threat, reprisal, retaliation or intimidation in attending and participating in any judicial or quasi-judicial proceedings, such law enforcement authority or the public officer shall forthwith issue a communication to that effect to the Authority and to the Division.

Protection to be provided by law enforcement authorities and public officers.

**27.** (1) Any victim of crime or a witness who has received any assistance or protection under this Act, shall not—

Duties of victims of crime and witnesses receiving protection and assistance.

- (a) abuse such assistance or protection granted;
- (b) provide false information or testimony to any investigating agency, a Court or a Commission; or
- (c) act contrary to the terms of the memorandum of understanding entered into with the Authority, the Division or the Commission, which provided the assistance or protection concerned.

(2) Where a victim of crime or witness acts in contravention of the provisions of subsection (1), any officer or authority who or which provided assistance or protection under this Act to such victim of crime shall discontinue the assistance or protection provided to such victim of crime or witness under this Act.

PART VII

COMPENSATION

Compensation. **28.** (1) Notwithstanding anything to the contrary in the Judicature Act and the Code of Criminal Procedure Act, every High Court and every Magistrate's Court may upon conviction of a person by such Court, in addition to any penal sanction that may be imposed on such person in respect of the offence for which he is convicted, order the convicted person to pay to Court—

- (a) (i) an amount not exceeding one million rupees to be paid as compensation to the victim of crime or witness concerned; or
- (ii) a sum of money not exceeding twenty per centum of the maximum fine payable for that offence; or
- (b) both the compensation and the sum of money referred to in paragraph (a).

(2) Prior to arriving at a determination on the quantum of compensation to be imposed under sub paragraph (i) of paragraph (a) of subsection (1), the High Court or the Magistrate's Court shall call for, examine and consider:—

- (a) all relevant information relating to the victim of crime, including the report of the Government Medical Officer who has examined the victim, that may enable the Court to determine the nature and the extent of the damage, loss or harm that the victim of crime may have suffered as a result of being subjected to the offence the person convicted of had been charged with;



- (b) representations or submissions made by the victim of crime or his legal representative, relating to the impact of the crime on such victim; and
- (c) information pertaining to any compensation that may have already been paid to such victim of crime by any court, by the Authority or otherwise received by him from any other source.

(3) The presiding Judge of the High Court or the Magistrate shall, remit the money paid under:—

- (a) sub paragraph (i) of paragraph (a) of sub section (1) as compensation to the victim of crime concerned or to his next of kin or dependents;
- (b) sub paragraph (ii) of paragraph (a) of sub section (1) to the Victims of Crime and Witnesses Assistance and Protection Fund established under section 29 of this Act;
- (c) paragraph (b) of subsection (1), in the corresponding manner provided in paragraph (a) and (b) of this subsection.

(4) In the event of a person convicted of failing to make any payments imposed under subsection (1), the Presiding Judge of the High Court or the Magistrate shall, determine and pronounce a default term of imprisonment the convict shall be required to serve, in lieu of the non-payment of such sums of money:

Provided that, where the Presiding judge of the High Court or the Magistrate upon inquiry is satisfied that the person convicted does not have necessary financial resources to make the payment imposed under subsection (1), such Presiding Judge or the Magistrate shall, enter a community

based correction order and where such an order is entered, the provisions relating to community based correction orders contained in the Community Based Corrections Act, No. 46 of 1999, shall *mutatis mutandis*, apply in regard to that order.

(5) The receipt of compensation by a victim under subsection (1)(a) (i) of this section shall not prejudice such victim from claiming damages in any civil proceedings, provided that when determining the quantum of damages to be awarded, such civil court shall take into consideration the compensation received by such victim, under subsection (1)(a) (i) of this section.

Victims of Crime  
and Witnesses  
Assistance and  
Protection Fund.

**29.** (1) There shall be a fund called the Victims of Crime and Witnesses Assistance and Protection Fund (hereinafter referred to as the “Protection Fund”).

(2) The Protection Fund shall be administered and managed by the Board.

(3) There shall be paid into the Protection Fund—

- (a) all such sums as may be voted by the parliament for such Fund;
- (b) all such sums as may be received by the Authority to be remitted to the Protection Fund by way of any gift, donation, contribution, bequest and grant from any local or foreign sources; and
- (c) all such monies remitted by a Court under subsection (1)(a) (ii) of section 28 :

Provided that any money collected by a Court in the form of a fine, shall not be remitted to the Protection Fund.

(4) There shall be paid out of the Protection Fund all such sums as may be determined by the Board for the payment of—

- (a) compensation to victims of crime for any physical or mental harm or loss or damage to property;

- (b) compensation to dependent family members, dependent next of kin and any other person dependent on a victim of crime who had died or been physically or mentally incapacitated as a result of being a victim of crime.

(5) The Director-General shall be the principal accounting officer of the Protection Fund and shall cause proper accounts to be kept of the income and expenditure and assets and liabilities of such Fund.

(6) The financial year of the Protection Fund shall be the calendar year.

**30.** (1) A victim of crime shall be entitled to apply to the Authority—

Entitlement to apply for compensation and assistance.

- (a) for the payment of compensation in respect of any physical or mental injury or impairment caused and for any loss or damage to property, suffered as a result of being a victim of a crime; and
- (b) for the payment of monies required to obtain medical treatment or rehabilitation or counseling services, in relation to any physical or mental injury or impairment suffered by such victim as a result of being a victim of crime.

(2) In determining whether compensation should be paid to a victim of crime who makes an application under subsection (1), the Authority shall take into consideration any sum of money already received by such victim of crime as compensation under section 28 or received by him on an order made by any Court or otherwise received by him from any other source.

(3) Where any compensation or expense is paid to a victim of crime under subsection (1) prior to an award being made by a Court for the payment of compensation to such victim of crime, the payment made by the Authority under subsection (1) shall be deemed to be an interim relief being granted to such victim of crime, pending the award of compensation by a Court.

(4) In the grant of compensation and any expenses to a victim of crime under subsection (1) of this section, it shall be the duty of the Authority to comply with the requirements of any regulation that may be made in that behalf.

## PART VIII

### TESTIMONY THROUGH AUDIO-VISUAL LINKAGE

Recording of  
evidence or  
statement  
through  
contempor-  
aneous audio-  
visual linkage.

**31.** (1) Notwithstanding anything to the contrary in any other law a Court conducting an identification parade, a non summary inquiry or any other inquiry or a trial, or a Commission conducting an investigation or inquiry or any law enforcement authority conducting an investigation, may, if it be in the best interest of justice and is found necessary:—

- (a) as a measure of protection to be afforded to a victim of crime or witness; or
- (b) on grounds of expediency,

Record any evidence or a statement of such victim of crime or witness, by securing such testimony or statement without his personal attendance before such Court, Commission or law enforcement authority through technical means by which contemporaneous or near contemporaneous audio-visual linkage between the Court, the Commission or the law enforcement authority,

and any other location (hereinafter referred to as the “remote location”) within Sri Lanka, from where such person testifies or makes the statement, could be established.

(2) Subject to the provision of section 32 the Court, the Commission or the law enforcement authority shall, prior to the reception and recording of the testimony or statement in terms of subsection (1), satisfy itself that the audio-visual linkage concerned is technically accurate and reliable and a judicial officer or a public officer designated by the Court, the Commission or the law enforcement authority concerned is present at such remote location, from where the victim of crime or witness seeks to testify or make the statement.

(3) Prior to commencing the reception and recording of the testimony or statement of the victim of crime or witness from the remote location designated under subsection (2), the Court, the Commission or the law enforcement authority concerned shall, on the recommendation of the Attorney-General and the Secretary to the Ministry of the Minister and subject to the provisions of section 32, obtain from the Authority financial and other resources necessary for the establishment and the functioning of the relevant audio-visual linkage.

(4) For the purposes of this section “Court” means a Court before which any criminal proceedings are being conducted.

- 32.** (1) (a) Where the Attorney-General and the Secretary to the Ministry of the Minister recommends, that :-
- (i) it is not in the national interest including national security, to obtain the testimony or statement of the victim of crime or witness concerned from the remote location ;

Authority not required to provide assistance under section 31 in certain circumstances.

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- (ii) it would not be feasible to secure the testimony or the statement of the relevant victim of crime or witness from the remote location,

identified under subsection (1) of section 31, the Attorney-General shall convey his opinion to the Court, Commission or the law enforcement authority concerned.

- (b) Where the Attorney-General is of the opinion that it would be in the interest of justice to secure such testimony or statement from any other appropriate alternate remote location, the Attorney-General may recommend to the court, the Commission or the law enforcement authority of such alternate location.

- (2) (a) Where the Attorney-General has expressed an opinion that the recording of evidence or the securing of a statement of any victim of crime or witness from a particular remote location is inappropriate, the Court, the Commission or law enforcement authority concerned, shall not proceed to receive and record the testimony or statement of the relevant victim of crime or witness through contemporaneous audio-visual linkage from such remote location, and consequently the Authority shall not be required to provide any necessary assistance and financial or other resources to the Court, the Commission or the law enforcement authority under subsection (3) of section 31.

- (b) where the Court, the Commission or the law enforcement authority, decides to change the

remote location to the location recommended by the Attorney-General under subsection (1), such Court, Commission or the law enforcement authority, may proceed to obtain the assistance of the Authority under subsection (3) of section 31.

**33.** (1) A Court or a Commission intending to record the testimony of a victim of crime or witness under the provisions of section 31, shall initially cause the statement to be recorded and serve such statement on the Attorney-General, the victim of crime or witness and on any person whose legal rights may be affected by such testimony or on their legal representatives and issue not less than thirty days notice, to all such parties concerned, of the scheduled date of recording of the testimony of the victim of crime or witness concerned.

Procedure in recording testimony or statement.

(2) The judicial officer or the person designated by a Court or Commission under subsection (2) of section 31, to be present at the remote location concerned from which the victim of crime or witness proposes to testify or make the statement, shall be required to make his observations, where necessary by interviewing the victim of crime or witness concerned and any other relevant person and submit a report to the Court or the Commission containing such matters as may be prescribed.

(3) The Court or the Commission shall upon considering the contents of the report submitted under subsection (2), and any other relevant material before such court or Commission, reach its decision as to whether it would be in the best interests of justice to receive the evidence or statement concerned given through such contemporaneous audio-visual linkage, and on the admissibility and use of such evidence or statement recorded.

Receiving or recording testimony through audio-visual linkage to be according to this part.

**34.** No Court, Commission or law enforcement authority shall receive or record the testimony or statement of any victim of crime or witness through contemporaneous audio-visual linkage, save and except in accordance with requirements laid down for the same by the provisions of this part of this Act.

## PART IX

### GENERAL

Interference in the discharge of duties etc.

**35.** Any person who without lawful authority interferes or obstructs or attempts to interfere or obstruct any Court, Commission, Authority, Board, Division or any public or judicial officer, in the exercise, discharge or performance of any power, function or duty, under this Act, shall be guilty of an offence under this Act and shall on conviction by the High Court be liable to a term of imprisonment not exceeding seven years and to a fine not exceeding rupees twenty thousand.

Secrecy.

**36.** (1) Unless it becomes necessary for the purposes of giving effect to the provisions of this Act, no person shall in any judicial or quasi-judicial proceedings, be compelled to divulge whether a victim of crime or a witness is receiving or has received assistance or protection under this Act.

(2) No person shall otherwise than for the purpose of giving effect to the provisions of this Act or in compliance with the provisions of any other law, divulge to any other person whether a victim of crime or a witness is receiving or has received assistance or protection under this Act.

Assessment of credibility of a testimony.

**37.** In assessing the credibility of a testimony given by a victim of crime or witness in any Court or Commission, the fact that a victim of crime or a witness is receiving or has received any assistance or protection under this Act, shall not be relevant.



**38.** The provisions of this Act shall have effect notwithstanding anything to the contrary in any other written law and accordingly, in the event of any conflict or inconsistency between the provisions of this Act and such other written law, the provisions of this Act shall prevail.

Provisions of this Act to prevail over other laws.

**39.** (1) The provisions of Article 154 of the Constitution relating to the audit of the accounts of public corporations shall apply to and in relation to the audit of the accounts of the Fund of the Authority and the Protection Fund.

Audit of Accounts.

(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 Funds referred to in subsection (1).

**40.** (1) At the request of the Authority, any officer in the public service may, with the consent of that officer, the Secretary of the Ministry by or under which that officer is employed, and the Secretary to the Ministry of the Minister in charge of the subject of Public Administration, be temporarily appointed to the staff of the Authority for such period as may be determined by the Authority or with like consent be permanently appointed to the staff of the Authority.

Appointment of public officers to the staff of the Authority.

(2) Where any officer in the public service is temporarily appointed to the staff of the Authority the provisions of subsection (2) of section 14 of the National Transport Commission Act, No. 37 of 1991 shall, *mutatis mutandis*, apply to and in relation to him.

(3) Where any officer in the public service is permanently appointed to the staff of the Authority, the provisions of subsection (3) of section 14 of the National Transport Commission Act, No. 37 of 1991 shall, *mutatis mutandis*, apply to and in relation to him.

(4) Where the Authority employs any person who has entered into a contract with the government by which he has agreed to serve the Government for a specified period, any

period of service to the Authority by that person shall be regarded as service to the Government for the purpose of discharging the obligations of such contract.

Officials of the Authority deemed to be public officers.

**41.** Members of the Board, the Director-General and all other officers and employees of the Authority, consultants and advisors appointed by the Authority, shall be deemed to be public officers within the meaning and for the purposes of the Penal Code and of the Code of Criminal Procedure Act respectively.

The Authority deemed to be a Scheduled Institution within the meaning of the Bribery Act.

**42.** The Authority 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.

Action against bodies of persons.

**43.** Where an offence under this Act is committed by a body of persons, then:—

- (a) if that body of persons is a body corporate, every director, manager, chief executive officer and secretary of that body corporate ;
- (b) if that body of persons is a firm, every partner of that firm and its chief executive officer ;
- (c) if that body of persons is an unincorporated body, every individual who is a member of such body and its chief executive officer ; and
- (d) if that body of persons is a local authority or any other authority appointed by or under any law relating to a local authority to act on behalf of such local authority, the Chairman of such local authority,

shall be guilty of an offence :

Provided however, any director, manager, chief executive officer and secretary of any body corporate or every partner and the chief executive officer of any firm or every

member and the chief executive officer of an unincorporated body or the Chairman of a local authority, as the case may be, shall not be guilty of an offence under this section, if he proves to the satisfaction of the Court that such offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

**44.** (1) The Minister on the recommendation of the Authority, may make regulations under this Act in respect of all matters that are prescribed and on such matters as may become necessary to be provided for in order to give effect to the provisions of this Act. Regulations.

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

(3) All regulations made under this section shall as soon as convenient after their publication in the *Gazette*, be brought before the Parliament for approval. Any such regulation which is not so approved shall be deemed to be rescinded as from the date of its disapproval, but without prejudice to anything done thereunder.

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

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

**46.** In this Act, unless the context otherwise requires- Interpretation.

“child victim of crime” and “child witness” respectively means, a person who is less than eighteen years of age and who is either a victim of crime or is a witness ;

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“Code of Criminal Procedure Act, means the Code of Criminal Procedure Act, No. 15 of 1979 ;

“Commission” means—

- (a) a Commission of Inquiry appointed under the Commissions of Inquiry Act, (Chapter 393) ;
- (b) a Special Presidential Commission of Inquiry established under the Special Presidential Commissions of Inquiry Law, No. 7 of 1978 ;
- (c) the Commission to Investigate Allegations of Bribery and Corruption established by the Commission to Investigate Allegations of Bribery or Corruption Act, No. 19 of 1994 ; and
- (d) the Human Rights Commission of Sri Lanka established by the Human Rights Commission of Sri Lanka Act, No. 21 of 1996.

“law enforcement authority” means a police officer or any other person authorised by or under any written law to investigate into the commission of an offence ;

“Judicature Act” means the Judicature Act, No. 2 of 1978 ;

“victim of crime” means a person including a child victim who has suffered any injury, harm, impairment or disability whether physical or mental, emotional, economic or other loss, as a result of an act or omission which constitutes an alleged—

- (a) offence under any law ; or
- (b) infringement of a fundamental right guaranteed under Articles 13(1) or (2) of the Constitution,

and includes a person who suffers harm as a result of intervening to assist such a person or to prevent the commission of an offence, and the parent or guardian of a child victim of crime and any member of the family and next of kin of such person, dependents and any other person of significant importance to that person ;

“witness” means any person who—

- (a) has provided information or lodged a complaint with any law enforcement officer and based upon such information or complaint, an investigation or inquiry could or has commenced or is likely to commence, in connection with the alleged commission of an offence or the infringement of a fundamental right or the violation of a human right ;
- (b) in the course of an investigation or inquiry conducted by a law enforcement authority into the alleged commission of an offence or infringement of a fundamental right or the violation of a human right, has provided information or made a statement containing an account of matters in respect to which such person had been questioned ;
- (c) has provided an affidavit or submitted a statement in support of a complaint made or any legal action instituted by a victim of crime ;
- (d) has provided information or any communication to a Commission ;
- (e) has reasonable grounds to believe that he shall be summoned by a Court or a Commission to make a statement or testify in any judicial or

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quasi-judicial proceedings against a person, based on information provided or a statement made to a law enforcement authority or a Commission by such person ;

(f) has received summons from a court or a Commission to make a statement, testify or produce any document, report or object in any judicial or quasi-judicial proceeding before such Court or Commission ; or

(g) being a public officer, has investigated into the alleged commission of an offence or an alleged infringement of a fundamental right or the violation of a human right,

and includes a victim of crime, a child witness, the parent or guardian of a child witness, a family member or dependent of such witness or any other person of significant importance to such person, an expert witness and a person who has been summoned to testify before a Court or a Commission on behalf of a person suspected or accused of the alleged commission of an offence or the infringement of a fundamental right or the violation of a human right ;  
and

“written communication” includes a letter transmitted in any medium whatsoever, such as by ordinary or registered post, by facsimile and electronic mail.

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SCHEDULE

[section 11(3)]

1. A person shall be disqualified from being appointed or continuing as an appointed member of the Board—

- (a) if he is or becomes a member of Parliament, a Provincial Council or any local authority ;
- (b) if he is not or ceases to be a citizen of Sri Lanka ;
- (c) if he is under any law in force in Sri Lanka or in any other country, found or declared to be of unsound mind ; or
- (d) if he is serving or has served, a sentence of imprisonment imposed by any Court in Sri Lanka or any other country.

2. Every appointed member of the Board shall, unless he vacates office earlier by death, resignation or removal, hold office for a term of three years from the date of his appointment and unless he has been removed from office, be eligible for reappointment :

Provided that a member appointed in place of a member who had vacated office by death, resignation or removal, shall hold office for the unexpired term of office of the member whom he succeeds.

3. The Minister may, by Order published in the *Gazette*, remove from office an appointed member of the Board for misconduct in the performance of his duties or where such member has been found guilty of an offence involving fraud or dishonesty, in consultation with those persons who are required to be consulted for the appointment of such appointed member under paragraph (b) of subsection (1) of section 11. An appointed member who is removed, shall cease to hold office from and after the date of publication of such Order in the *Gazette*.

4. An appointed member of the Board, may at any time resign from his office by letter to that effect addressed to the Minister and such resignation shall take effect upon it being accepted by the Minister in writing.

5. In the event of the vacation of office by death, resignation or removal of an appointed member of the Board, having regard to the provisions of paragraph (b) of subsection (1) of section 11 another person may be appointed to succeed such member. Any person so appointed in place of such member, shall hold office during the unexpired part of the term of office of the member whom he succeeds.

6. Where an appointed member of the Board, by reason of illness, infirmity or absence from Sri Lanka for a period not less than three months, is temporarily unable to perform his duties, it shall be the

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duty of such member to inform the appointing authority in writing, of such inability. Thereupon, having regard to the provisions of paragraph (b) of subsection (1) of section 11 another person may be appointed to act in his place during such period.

7. The members of the Board may be paid such remuneration out of the Fund of the Authority as the Minister may determine.

8. (1) The Chairman of the Board, shall, if present, preside at every meeting of the Board. In the absence of the Chairman from any such meeting, the members present shall elect one of the members present, to preside at such meeting.

(2) The quorum for any meeting of the Board, shall be five members.

(3) The person presiding at any meeting of the Board, shall, in addition to his own vote have a casting vote.

(4) Subject to the provisions of this paragraph, the Board may regulate the procedure in regard to its meetings and the transaction of business at such meetings.

9. No act, decision or proceeding of the Board, shall be deemed to be invalid by reason only of the existence of any vacancy therein or any defect in the appointment of any member thereof.

10. (1) The seal of the Authority may be determined and devised by the Board, and may be altered in such manner as may be determined by the Board.

(2) The seal of the Authority shall be in the custody of such person as the Board may determine from time to time.

(3) The seal of the Authority shall not be affixed to any instrument or document except with the sanction of the Board and in the presence of two members of the Board, who shall sign the instrument or document in token of their presence.

(4) The Board shall maintain a register of the instruments and documents to which the seal of the Board has been affixed.

11. (1) If the Chairman of the Board is, by reason of illness or absence from Sri Lanka temporarily unable to perform the duties of his office, having regard to the provisions of subsection (2) of section 11, another member of the Board shall be appointed to act in his place.

(2) The Chairman of the Board may at any time resign from the office of Chairman by a letter addressed to the Minister. Such resignation shall take effect upon it being accepted by the Minister in writing.



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

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**NATIONAL MEDICINES REGULATORY  
AUTHORITY ACT, No. 5 OF 2015**

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**[Certified on 19th March, 2015]**

*Printed on the Order of Government*

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*National Medicines Regulatory Authority  
Act, No. 5 of 2015*

[Certified on 19th March, 2015]

L.D.—O. 21/2012

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A REGULATORY AUTHORITY TO BE KNOWN AS THE NATIONAL MEDICINES REGULATORY AUTHORITY WHICH SHALL BE RESPONSIBLE FOR THE REGULATION AND CONTROL OF, REGISTRATION, LICENSING, MANUFACTURE, IMPORTATION AND ALL OTHER ASPECTS PERTAINING TO MEDICINES, MEDICAL DEVICES, BORDERLINE PRODUCTS AND FOR THE CONDUCTING OF CLINICAL TRIALS IN A MANNER COMPATIBLE WITH THE NATIONAL MEDICINES POLICY; TO PROVIDE FOR THE ESTABLISHMENT OF DIVISIONS OF THE NATIONAL MEDICINES REGULATORY AUTHORITY INCLUDING THE MEDICINES REGULATORY DIVISION, MEDICAL DEVICES REGULATORY DIVISION, BORDERLINE PRODUCTS REGULATORY DIVISION AND CLINICAL TRIALS REGULATORY DIVISION; TO ESTABLISH A NATIONAL ADVISORY BODY; TO REPEAL THE COSMETICS, DEVICES AND DRUGS ACT, NO. 27 OF 1980; 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 National Medicines Regulatory Authority Act, No. 5 of 2015 and shall come into operation on such date as the Minister may appoint by Order published in the *Gazette* (hereinafter referred to as “the appointed date”).

Short title and date of operation.

2—PL 008818—2,950 (02/2015)

CHAPTER I

**NATIONAL MEDICINES REGULATORY  
AUTHORITY**

PART I

ESTABLISHMENT OF THE AUTHORITY

Establishment of  
the National  
Medicines  
Regulatory  
Authority.

**2.** (1) There shall be established an authority called the National Medicines Regulatory Authority (hereinafter referred to as the 'Authority').

(2) The Authority shall, by the name assigned to it by this section be a body corporate and shall have perpetual succession and a common seal and may sue and be sued in such name.

Objects of the  
Authority.

**3.** The objects of the Authority shall be to –

- (a) ensure the availability of efficacious, safe and good quality medicines, efficacious, safe and good quality medical devices and efficacious, safe and good quality borderline products to the general public at affordable prices;
- (b) function as the central regulator for all matters connected with the registration, licensing, cancellation of registration or licensing, pricing, manufacture, importation, storage, transport, distribution, sale, advertising and disposal of medicines, medical devices and borderline products;
- (c) ensure that all activities related to registration, licensing and importation of medicines, medical devices, borderline products and investigational medicinal products are carried out in a transparent, sustainable and equitable manner;

- (d) encourage the manufacturing of good quality medicines in Sri Lanka with a view to assuring the availability of essential medicines at affordable prices;
- (e) promote the safe and rational use of medicines, medical devices and borderline products by health care professionals and consumers;
- (f) recommend appropriate amendments to relevant laws pertaining to medicines, medical devices and borderline products;
- (g) educate the general public, health care professionals and all stakeholders on medicines, medical devices and borderline products;
- (h) regulate the promotion and marketing of medicines, medical devices and borderline products;
- (i) regulate the availability of the medicines, medical devices and borderline products;
- (j) conduct post marketing surveillance on quality, safety and adverse reaction of the medicines, medical devices and borderline products; and
- (k) regulate all matters pertaining to the conduct of clinical trials in Sri Lanka.

**4.** The Authority shall consist of the following :-

Constitution of  
the Authority.

- (a) *ex-officio* members –
  - (i) the Director-General of Health Services;
  - (ii) the Secretary to the Treasury or his nominee; and
  - (iii) the Chief Executive Officer of the Authority appointed under section 15 who shall function as the Secretary to the Authority;

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(b) following persons who shall be appointed by the Minister, (hereinafter referred to as “appointed members”) –

(i) four specialist clinicians attached to the Ministry of Health, representing the following clinical disciplines, nominated by their respective professional bodies:-

(A) General Medicine;

(B) General Surgery;

(C) Pediatrics; and

(D) Gynaecology and Obstetrics;

(ii) a Professor in Pharmacology of any University in Sri Lanka established under the Universities Act, No.16 of 1978, appointed in rotation for every three years, in consultation with the respective Deans of Faculties of Medicine;

(iii) a Professor or Senior Lecturer in Pharmacy of any University in Sri Lanka established under the Universities Act, No.16 of 1978, appointed in rotation for every three years, in consultation with the respective Deans of relevant Faculties;

(iv) four professionals, who have gained eminence in the fields of management, law, accountancy or health respectively.

Chairman of the  
Authority.

**5.** (1) The Minister shall, in consultation with the Authority appoint one of the appointed members to be the Chairman of the Authority.

(2) The Chairman may resign from the office of Chairman by letter addressed to the Minister and such resignation shall be effective from the date on which it is accepted by the Minister.

(3) The Minister may for reasons assigned remove the Chairman from the office of Chairman.

(4) Subject to the provisions of subsections (2) and (3), the term of office of the Chairman shall be the period of his membership of the Authority.

(5) Where the Chairman is temporarily unable to perform the duties of his office due to ill health, other infirmity, absence from Sri Lanka or any other cause, the Minister may appoint any other appointed member to act as Chairman in addition to his normal duties as an appointed member.

**6.** (1) The Minister shall, prior to appointing a person as a member of the Authority, satisfy himself that such person has no financial or other conflict of interest in the affairs of the Authority, as is likely to affect adversely, the discharging of his functions as a member of the Authority.

Conflict of interests of the members.

(2) The Minister shall also satisfy himself, from time to time, that no member of the Authority has since being appointed acquired any such interest.

(3) The person to be appointed as a member of the Authority shall be a person who has not been engaged in any employment or assignment in the pharmaceutical industry within the period of three years immediately prior to such appointment.

(4) No person shall engage in any employment or assignment in the pharmaceutical industry within the period of three years immediately after such person ceased to be a member of the Authority.

(5) (a) A member of the Authority who is in any way, directly or indirectly interested in any contract made or

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proposed to be made by the Authority shall disclose the nature of his interest at a meeting of the Authority; and

(b) Such disclosure shall be recorded in the minutes of the Authority and the member shall not participate in any deliberation or decision of the Authority with regard to that contract.

(6) Minister may make regulations to further specify and give effect to the provisions of this section.

(7) For the purposes of this section-

“a member of the Authority” includes the Chairman, an appointed member and an *ex-officio* member; and

“conflict of interest” includes any dealing with any company or undertaking which engages in manufacturing, importation, distribution or sale of medicines, medical devices, borderline products or investigational medicinal products.

Disqualifications to be a member.

**7.** A person shall be disqualified from being appointed or continuing as a member of the Authority, if he –

- (a) is or becomes a Member of Parliament, any Provincial Council or of any Local Authority;
- (b) is not, or ceases to be, a citizen of Sri Lanka;
- (c) directly or indirectly holds or enjoys any right or benefit under any contract made by or on behalf of the Authority;
- (d) has any financial or other interest as is likely to affect prejudicially the discharge by him of his functions as a member of the Authority;



- (e) is absent himself from three consecutive meetings of the Authority;
- (f) is under any law in force in Sri Lanka or any other country, found or declared to be of unsound mind;
- (g) is a person who having been declared as insolvent or bankrupt under any law in force in Sri Lanka or in any other country, is an undischarged insolvent or bankrupt; or
- (h) is serving or has served a sentence of imprisonment imposed by any court in Sri Lanka or any other country.

**8.** Every *ex-officio* member of the Authority shall hold office so long as such officer holds office by virtue of which such officer has been appointed to the Authority. *Ex-officio members.*

**9.** (1) Every appointed member of the Authority shall, unless such officer vacates office earlier by death, resignation or removal, hold office for a period of three years, and shall be eligible for re-appointment, unless removed on disciplinary grounds. *Provisions relating to appointed members.*

(2) The Minister may for reasons assigned remove any appointed member from office.

(3) Any appointed member may resign from office at any time by letter addressed in that behalf to the Minister and such resignation shall take effect upon it being accepted by the Minister.

(4) (a) In the event of the death, resignation or removal from office of any appointed member, the Minister may having regard to the provisions of this Act in relation to the appointment of that particular appointed member, appoint another person to act in his place.

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                  *Act, No. 5 of 2015*

(b) The Minister shall appoint the member for the purposes of paragraph (a) within one month of the occurrence of such vacancy.

(c) The member appointed under paragraph (a) shall hold office for the unexpired period of the term of office of the member whom he succeeds.

(5) Where any appointed member is temporarily unable to perform the duties of his office due to ill health or absence from Sri Lanka or for any other reason, the Minister may having regard to the provisions of section 4(b) appoint another person to act in his place.

(6) Subject to the preceding provisions, an appointed member may continue to hold office, after lapse of the period of three years referred to in subsection (1), until he is reappointed or a new member is appointed by the Minister.

Meetings of the  
Authority.

**10.** (1) The Chairman shall preside at every meeting of the Authority. Where the Chairman is absent, the members present shall elect a Chairman for that meeting from among themselves.

(2) (a) All matters for decision by the Authority shall be dealt with at a meeting, of the Authority and shall be determined by the majority of the members present and voting.

(b) In the event of an equality of votes on any question considered at a meeting the Chairman of that meeting shall have a casting vote in addition to his original vote.

(c) All decisions of the Authority supported by reasons, shall be in writing and the seal of the Authority affixed thereto.

(3) (a) Any member of the Authority may by written notice, request the Chairman to call a meeting and the Chairman shall not otherwise than for justifiable reasons refuse to do so.

(b) The Chief Executive Officer appointed under section 15 shall summon all meetings of the Authority.

(4) No act, decision or proceeding of the Authority, shall be deemed to be invalidated by reason only of the existence of any vacancy of the Authority or any defect in the appointment of any member thereof.

(5) The quorum for any meeting of the Authority shall be seven.

(6) Subject to the preceding provisions of this section, the Authority may regulate the procedure with regard to the meetings of the Authority and the transaction of business at such meeting.

**11.** (1) The seal of the Authority shall be as determined by the Authority. The Seal.

(2) The seal of the Authority -

(a) may be altered in such manner as may be determined by the Authority;

(b) shall be in the custody of such person or persons as the Authority may, determine;

(c) shall not be affixed to any instrument or document without the sanction of the Authority and except in the presence of two members of the Authority, both of whom shall sign the instrument or document in token of their presence.

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(3) The Authority shall maintain a register of documents to which the seal of the Authority has been affixed.

Authority to invite experts to meetings.

**12.** (a) The Authority may invite experts on a relevant subject matter to meetings of the Authority for the purpose of obtaining their views for the effective discharge of the functions of the Authority.

(b) The Authority shall have the discretion of accepting or rejecting the views of the experts.

(c) The experts shall have no voting rights.

Remuneration for attending meetings of the Authority.

**13.** The members of the Authority and the experts may be paid such remuneration for attendance at meetings of the Authority, as may be determined by the Minister with the concurrence of the Minister assigned the subject of Finance.

Powers and functions of the Authority.

**14.** The powers and functions of the Authority shall be to :-

(a) decide on classifying a product as a medicine, medical device, borderline product or any other product;

(b) authorize registration and licensing of medicines, medical devices, borderline products and investigational medicinal products or cancel or suspend any such registration or licence in terms of this Act;

(c) regulate the registration, licensing, manufacture, importation, storage, re-packing, transportation, distribution, sale, advertising, promotion, recall and disposal of medicines, medical devices, borderline products or investigational medicinal products;

- (d) authorize registration and regulation of Pharmacies and medicines stores;
- (e) issue licences for manufacture, import, storage, distribution, transport and sale of medicines, medical devices, borderline products or investigational medicinal products and to cancel such licences in terms of this Act;
- (f) appoint sub-committees as may be necessary for the effective discharge of the functions of the Authority;
- (g) grant approval for the custom clearance of consignments of medicines, medical devices, borderline products, raw materials, packing materials, machinery or laboratory material needed for local manufacture of medicines, medical devices, borderline products or investigational medicinal products subject to the provisions of this Act and any other written law;
- (h) conduct awareness programmes in relation to medicines, medical devices and borderline products and post market surveillance on the quality and safety of medicines, medical devices, borderline products and investigational medicinal products which are registered and licensed under this Act;
- (i) monitor the registration and licensing process and the usage of medicines, medical devices, borderline products or investigational medicinal products which are registered and licensed under this Act for adverse reactions through use thereof, and to take immediate and necessary action in such an instance;
- (j) collect data on quantities of medicines, medical devices, borderline products or investigational medicinal products imported under licences;

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- (k) collect data on utilization of medicines, medical devices, borderline products and investigational medicinal products in Sri Lanka, including data on expenditure of industry and trade, relating to promotional activities;
- (l) advise the Minister on matters which are required to be prescribed;
- (m) acquire, hold, take or give on lease or hire, mortgage, pledge, sell or otherwise dispose of, any movable or immovable property;
- (n) charge fees where necessary and appropriate in the discharge of its functions;
- (o) recognize and appoint other local or overseas laboratories for testing of any medicine, medical device or borderline product as may be deemed necessary;
- (p) follow Good Regulatory Practices (GRP) as prescribed in regulations;
- (q) determine the initial price of medicines, medical devices and borderline products and advise the Minister on subsequent price revisions;
- (r) provide information pertaining to the functions of the Authority to the stakeholders and general public; and
- (s) issue, review and update guidelines, recommendations, directives and rules as applicable to medicines, medical devices and borderline products.

PART II

APPOINTMENT OF CHIEF EXECUTIVE OFFICER AND STAFF OF THE  
AUTHORITY

**15.** (1) The Authority shall in consultation with the Minister, appoint to the Staff of the Authority a Chief Executive Officer (hereinafter referred to as the “CEO”) from among persons who hold a postgraduate degree from a recognized University in Medicine, Pharmacology, Pharmacy or any other related discipline with at least five years management experience at senior executive level.

Appointment of the Chief Executive Officer of the Authority.

(2) The CEO shall subject to the general directions and supervision of the Authority -

- (a) be charged with the administration of the affairs of the Authority including the administration and control of the staff;
- (b) be responsible for the execution of all decisions of the Authority;
- (c) carry out all such functions as may be assigned to him by the Authority; and
- (d) function as the Secretary to the Authority.

(3) The Authority may in consultation with the Minister remove the CEO from office -

- (a) if he becomes permanently incapable of performing his duties;
- (b) if he has done any act which, is of a fraudulent or illegal character or is prejudicial to the interests of the Authority; or

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(c) has failed to comply with any directions issued by the Authority.

(4) The term of office of the CEO shall be for a period of three years from the date of appointment and shall be eligible for re-appointment.

(5) The office of the CEO shall become vacant upon the death, removal from office under subsection (3) or resignation by letter in that behalf addressed to the Minister by the holder of that office.

(6) If any vacancy occurs in the office of the CEO, the Authority may appoint any other suitable officer of the Authority to perform the duties of the CEO until an appointment is made under subsection (1).

Staff of the  
Authority.

**16.** (1) The Authority may appoint such technical and other officers and employees as may be necessary for the efficient discharge of its functions.

(2) The Authority may, in respect of the officers and employees appointed to the Authority under subsection (1)-

(a) exercise disciplinary control over or dismiss such officers and employees;

(b) fix the rates at which such officers and employees shall be remunerated in keeping with related guidelines of the Government;

(c) determine the terms and conditions of employment of such officers and employees; and

(d) establish a staff welfare and social security schemes for the benefit of such officers and employees and make contributions to any such schemes.



(3) The Authority may make rules in respect of all or any of the matters referred to in subsections (1) and (2).

(4) The Authority shall not however appoint as an officer or an employee of the Authority, any person who has been dismissed from any previous position held by such person in the public or private sector as an officer or an employee.

**17.** (1) At the request of the Authority any officer in the public service may, with the consent of that officer and the Secretary to the Ministry under which that officer is employed, and the Secretary to the Ministry of the Minister assigned the subject of Public Administration, be temporarily appointed to the staff of the Authority for such period as may be determined by the Authority or with like consent, be permanently appointed to such staff.

Public officers  
to be appointed  
to the Staff of  
the Authority.

(2) Where any officer in the public service is temporarily appointed to the staff of the Authority, the provisions of section 14(2) of the National Transport Commission Act, No.37 of 1991 shall, *mutatis mutandis*, apply to and in relation to such officer.

(3) Where any officer in the public service is permanently appointed to the staff of the Authority, the provisions of section 14(3) of the National Transport Commission Act, No.37 of 1991 shall, *mutatis mutandis*, apply to and in relation to such officer.

(4) Where any officer or employee of the Department of Health is appointed to the staff of the Authority, the provisions of sections 16, 17, 18 and 19 of the National Aquaculture Development Authority of Sri Lanka Act, No. 53 of 1998 shall *mutatis mutandis* apply to and in relation to such officer or employee.

(5) Where the Authority employs any person who has entered into a contract with the Government by which he

has agreed to serve the Government for a specified period, any period of service with the Authority by that person shall be regarded as service to the Government for the purpose of discharging the obligations of such contract.

PART III

FINANCE

Fund of the  
Authority.

**18.** (1) The Authority shall have its own Fund.

(2) There shall be paid into the Fund -

- (a) all such sums of money as may be voted upon from time to time by Parliament for the use of the Authority;
- (b) all such sums of money as may be received by the Authority by way of charges and levied for services provided by the Authority under this Act;
- (c) all such sums of money as may be received by the Authority in the exercise, performance and discharge of its powers and functions under this Act;
- (d) all such sums of money as may be received by the Authority by way of loans, donations, gifts and grants ;
- (e) all such sums of money accruing to the credit of the Authority; and
- (f) all such sums of money received by alienating, leasing or renting of property owned by the Authority.

(3) There shall be paid out of the Fund all such sums of money required to defray the expenditure incurred by the Authority in the exercise and performance of its powers and functions under this Act.

**19.** The Authority may open and maintain any account with any bank as it may think appropriate, and such account shall be operated in accordance with prevailing financial regulations of the Government pertaining to financial transactions of public corporations.

Authority to maintain accounts.

**20.** (1) The financial year of the Authority shall be the calendar year.

Financial year and audit of accounts.

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

(3) For the purpose of presenting a true and fair view of the financial performance and financial condition of the Authority, the Authority shall prepare the accounts in accordance with the Sri Lanka Accounting Standards adopted by the Institute of Chartered Accountants of Sri Lanka under the Sri Lanka Accounting and Auditing Standards Act, No. 15 of 1995.

(4) The provisions of Article 154 of the Constitution relating to the audit of accounts of public corporations shall apply to the audit of the accounts of the Authority.

**21.** Moneys belonging to the Authority may, with the approval of the Minister and with the concurrence of the Minister assigned the subject of Finance, be invested in Government approved securities.

Investment of funds.

**22.** (1) The Authority may, with the written consent of the Minister and the Minister assigned the subject of Finance and in accordance with the terms of any general authority given, borrow or obtain on credit terms such sums as the Authority may require to meet the obligations of the Authority.

Borrowing powers of the Authority.

(2) The aggregate of the amount outstanding in respect of any loans raised by the Authority under this section shall not at any time exceed such amount as may be determined by the Minister.

#### PART IV

##### GENERAL

Annual Report.

**23.** (1) The Authority shall within six months of the end of each financial year, submit to the Minister an annual report of the activities carried on by the Authority during that financial year, and cause a copy each of the following documents to be attached to the report –

- (a) the audited accounts of the Authority for the year along with the Auditor-General's report; and
- (b) a report of proposed activities for the year immediately following, the year to which such report and accounts relates.

(2) The Minister shall lay copies of the report and documents submitted under subsection (1) before Parliament within six months from the date of receipt of such report.

Declaration of secrecy.

**24.** Every member of the Authority and all officers and employees of the Authority shall, before entering upon duties, sign a declaration pledging to observe strict secrecy in respect of all matters connected with the affairs of the Authority, which has come to his knowledge in the performance or exercise of his powers and functions under this Act and shall by such declaration pledge himself not to disclose any such matter, except –

- (a) when required to do so by a court of law; or
- (b) for the purpose of exercising or performing the powers and functions under this Act or any other written law.

**25.** (1) The Authority may in writing and subject to such conditions as may be specified therein, delegate to the CEO and any Head of the relevant division of the Authority any of its powers or functions and any such person or any Head of the relevant division shall exercise or perform such powers or functions in the name and on behalf, of the Authority.

Delegation of powers of the Authority.

(2) The Authority may, notwithstanding any delegation made under subsection (1), by itself exercise or perform any power or function so delegated and may at any time revoke any such delegation.

**26.** (1) The Minister may from time to time, issue to the Authority such general or special directions in writing as to the exercise and performance of its powers and functions so as to ensure the giving proper effect to Government Policy and it shall be the duty of the Authority to give effect to such directions.

Directions by the Minister.

(2) The Minister may direct the Authority to furnish to him in such form as he may require, returns, accounts and any other information relating to the work of the Authority, and it shall be the duty of the Authority to give effect to such directions.

**27.** The CEO and the officers and employees of the Authority shall be deemed to be public officers within the meaning of and for the purposes of the Penal Code .

Officers and employees of the Authority deemed to be public officers.

**28.** The Authority shall be deemed to be a Scheduled Institution within the meaning and for the purposes of the Bribery Act and the provisions of that Act shall be construed accordingly.

Authority deemed to be a Scheduled institution.

**29.** (1) Any expenses incurred by the Authority in any suit or prosecution brought by or against it before any Court, shall be paid out of the Fund of the Authority and any costs paid to or recovered by the Authority in any such suit or prosecution shall be credited to the Fund of the Authority.

Expenses in suit or prosecution to be paid out of the Fund.

(2) Expenses incurred by any member, the CEO or any officer or employee of the Authority in any suit or prosecution brought against him before any Court or Tribunal in respect of any act which is done or purported to be done by him under the provisions of this Act or any other written law or if the court holds that such act was done in good faith, be paid out of the Fund of the Authority, unless such expenses are recoverable by him in such suit or prosecution.

## CHAPTER II

### **NATIONAL ADVISORY COMMITTEE AND DIVISIONS OF THE AUTHORITY**

#### PART I

##### ESTABLISHMENT OF NATIONAL ADVISORY COMMITTEE AND DIVISIONS

Establishment of  
National  
Advisory  
Committee and  
divisions.

**30.** (1) There shall be established a National Advisory Committee, the main function of which shall be to advise the Minister and the Authority on matters pertaining to proper implementation of the National Medicines Policy of Sri Lanka.

(2) There shall be established divisions of the Authority including the following divisions-

- (i) National Medicine Quality Assurance Laboratory (NMQUAL) which shall be responsible for the analysing of the quality of any medicine, medical device or borderline product forwarded by the Authority.
- (ii) Medicines Regulatory Division, which shall be responsible for regulation and control of all aspects pertaining to medicines as may be authorized and directed by the Authority;

- (iii) Medical Devices Regulatory Division which shall be responsible for regulation and control of all aspects pertaining to medical devices as may be authorized and directed by the Authority;
- (iv) Borderline Products Regulatory Division which shall be responsible for regulation and control of all aspects pertaining to borderline products as may be authorized and directed by the Authority;
- (v) Clinical Trials Regulatory Division which shall be responsible for regulation and control of all aspects pertaining to clinical trials carried out in Sri Lanka as may be authorized and directed by the Authority;
- (vi) Information, Education, Communication and Research Division which shall be responsible for educating the people as well as stake holders and healthcare professionals on rational use of medicines, medical devices and borderline products and promoting research into medicines, medical devices and borderline products as may be authorized and directed by the Authority;
- (vii) Inspectorate and Enforcement Division which shall be responsible for inspecting and investigating issues pertaining to proper implementation of the provisions of this Act as may be authorized and directed by the Authority;
- (viii) Pharmacovigilance Division which shall be responsible for monitoring and dealing with adverse drug reaction, quality failure and counterfeit medicines as may be authorized and directed by the Authority;
- (ix) Pharmacies Regulatory Division which shall be responsible for the regulation and control of pharmacies in Sri Lanka as may be authorized and directed by the Authority;

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- (x) Manufacturing Regulatory Division which shall be responsible for the regulation and promotion of manufacturing of good quality medicines, medical devices and borderline products in Sri Lanka; and
- (xi) Organization Development Division which shall be responsible for the Human Resources, Finance, Administration and Audit of the Authority as may be authorized and directed by the Authority.

(3) The Authority shall appoint a head to each division who shall communicate with the Authority on behalf of such division.

(4) The Authority may where necessary-

- (a) establish any other division or sub division;
- (b) merge any two or more divisions or discontinue any division or subdivision.

(5) The Authority shall appoint such number of officers, employees and advisors as may be necessary for the proper discharge of the functions of a division or a sub division.

(6) All rules and regulations applicable for the Staff of the Authority referred to in sections 16 and 17 of this Act shall be applicable to the officers, advisors and employees of any division or sub division.

## PART II

### NATIONAL ADVISORY COMMITTEE

Constitution of  
the National  
Advisory  
Committee.

**31.** (1) The National Advisory Committee shall consist of the following members appointed by the Minister -

- (a) the Director General of Health Services;



- (b) the Deputy Director General of Health Services (Laboratory Services);
- (c) the Chairman of the Authority;
- (d) a nominee from the Secretary to the Treasury;
- (e) the Chairman of the State Pharmaceuticals Corporation of Sri Lanka established under State Industrial Corporation Act, No. 49 of 1957;
- (f) a Professor in Pharmacology in any University in Sri Lanka established under the Universities Act, No. 16 of 1978, appointed in consultation with the respective Deans of the relevant Medical Faculties;
- (g) a Pharmacologist from the Ministry of Health nominated by the Director General of Health Services;
- (h) the President of the Sri Lanka Medical Association or his nominee;
- (i) the President of the Pharmaceutical Society of Sri Lanka or his nominee;
- (j) the Commissioner of Ayurveda or his nominee;
- (k) Director General of Customs or his nominee;
- (l) a legal officer from the Ministry of Health nominated by the Secretary;
- (m) a representative of the Ceylon College of Physicians nominated by that College;
- (n) a representative of the College of Surgeons of Sri Lanka nominated by that College;

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- (o) a representative of the College of General Practitioners of Sri Lanka nominated by that College;
- (p) a representative of the College of Community Physicians of Sri Lanka nominated by that College;
- (q) a representative from the Attorney General's Department nominated by the Attorney General;
- (r) a representative from the Consumer Affairs Authority nominated by the Chairman of that Authority;
- (s) a representative of the Sri Lanka Standards Institution established under the Sri Lanka Standards Institution Act, No. 6 of 1984, nominated by the Director General of such Institution;
- (t) a representative from a patient interest group nominated by the Minister of Health;
- (u) a representative from the Sri Lanka Pharmaceutical Manufacturers Association nominated by that Association;
- (v) a representative from the Sri Lanka Chamber of the Pharmaceutical Industry nominated by such Chamber;
- (w) a representative of the public nominated by the Minister; and
- (x) a representative of the Senaka Bibile Commemoration Committee.

(2) (a) Every member of the National Advisory Committee nominated under paragraphs (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w) and (x) of subsection (1) shall, unless earlier vacates office by resignation, death or removal, hold office

for a period of three years from the date of appointment and shall be eligible for re-appointment.

(b) Every other member of the National Advisory Committee shall hold office so long as such member holds office by virtue of which such member has been appointed to the National Advisory Committee.

**32.** (1) The Minister shall appoint any member of the National Advisory Committee as the Chairman of the National Advisory Committee.

Chairman &c.,  
of the National  
Advisory  
Committee.

(2) The National Advisory Committee may discharge its functions notwithstanding any vacancy among its membership.

(3) The quorum for any meeting of the National Advisory Committee shall be eleven members.

(4) Subject to the provisions of this Act, the National Advisory Committee may regulate its own procedure in regard to its meetings and transactions of business at such meetings.

**33.** The members of the National Advisory Committee, shall not receive any remuneration for being in the National Advisory Committee, except an honorarium which may be given for attending at the meetings of the National Advisory Committee.

Remuneration of  
the members of  
the National  
Advisory  
Committee.

**34.** (a) The Authority shall appoint such number of officers employees and advisors as may be necessary for the proper discharge of the functions of the National Advisory Committee.

Appointment of  
officers,  
employees &c.

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(b) All rules and regulations applicable for the staff of the Authority referred to in sections 16 and 17 of this Act shall be applicable to the officers, employees and advisers referred to paragraph (a).

Functions of the National Advisory Committee.

**35.** The functions of the National Advisory Committee shall be -

- (a) the overall supervision of the proper implementation of the provisions of this Act;
- (b) the overall supervision of the proper implementation of the national medicines policy; and
- (c) to advise the Minister and the Authority on issues pertaining to the matters specified in paragraphs (a) and (b) and any other related matters.

Regulations.

**36.** The Minister may make regulations to give effect to the provisions of this Part of this Act.

Application of certain provisions of this Act in relation to National Advisory Committee.

**37.** The provisions of sections 5, 6, 7, 8, 9, 10, 11, 12 and 13 of this Act shall *mutatis mutandis* apply to and in relation to the Chairman, members and the conducting of the affairs of the National Advisory Committee.

PART III

NATIONAL MEDICINES QUALITY ASSURANCE LABORATORY

Establishment of the National Medicines Quality Assurance Laboratory.

**38.** (1) For the purpose of this Act there shall be a Division to be known as the National Medicines Quality Assurance Laboratory (hereinafter referred to as the “NMQUAL”).

(2) (a) The National Drug Quality Assurance Laboratory functioning under the Ministry of the Minister on the day immediately preceding the appointed date shall, with effect from the appointed date, be vested with the Authority and shall be deemed to be the NMQAL for the purposes of this Act.

(b) All testing assignments and other work assigned to the National Drug Quality Assurance Laboratory and pending on the appointed date, shall, with effect from the appointed date, be carried out and completed by the NMQAL.

(c) Any officer or employee of the National Drug Quality Assurance Laboratory may, with effect from the appointed date, be employed in the NMQAL and the provisions of sections 16, 17, 18 and 19 of the National Aquaculture Development Authority of Sri Lanka Act, No. 53 of 1998 shall *mutatis mutandis* apply to and in relation to such officer or employee.

**39.** (1) The functions of the NMQAL shall be -

Functions of  
NMQAL.

(a) the testing of the quality of medicines, medical devices or borderline products submitted by the Authority including the articles -

- (i) submitted with the application for registration;
- (ii) collected at the entry to the country;
- (iii) submitted as a complaint by users;
- (iv) collected during the post marketing surveillance by the Authority;

(v) submitted by the Authority for any reason other than the reasons specified above;

(b) to function, as an additional approved Analyst, when the circumstances so require;

(c) to coordinate with laboratories local or overseas when their services are deemed necessary as decided by the Authority;

(d) to carry out research projects pertaining to quality assurance of medicines, medical devices or borderline products.

(2) The NMQAL shall carry out any other functions as may be requested by the Authority and the Department of Health through the Authority.

(3) The NMQAL shall carry out any testing or analysis of an article submitted to the NMQAL strictly according to the quality and standards guidelines as may be introduced by the Authority, from time to time.

(4) The NMQAL shall submit the analysis report on the quality and standards of the article submitted within the time period stipulated by the Authority.

(5) For the purposes of this part of this Act “article” includes any article of medicine, medical device, borderline product or investigational medicinal product.

Regulations.

**40.** The Minister may make regulations to give effect to the provisions of this Part of this Act.

CHAPTER III

**REGULATION AND CONTROL OF ALL ASPECTS  
PERTAINING TO MEDICINES**

PART I

MEDICINES REGULATORY DIVISION

**41.** (1) The Medicines Regulatory Division established under section 30(2) shall hereinafter in this Act be referred to as the MR Division. Medicines Regulatory Division.

(2) The Authority shall appoint the head of the MR Division from among persons holding a recognized degree in Medicine, Pharmacology, Pharmacy or any other related discipline.

**42.** (a) The principal function of the MR Division shall be to co-ordinate and assist the Authority to regulate and control all aspects pertaining to medicines. Functions of the MR Division.

(b) The other functions of the MR Division shall be the -

- (i) co-ordination of applications submitted for registration of medicines and renewal of such registration;
- (ii) co-ordination of matters pertaining to cancellation or suspension of registration of medicines;
- (iii) co-ordination of matters pertaining to registration of importers and distributors of medicines;
- (iv) co-ordination of the issuance of licences under this section; and

- (v) provisions of administrative assistance to the Medicines Evaluation Committee appointed under section 43 of this Act.

## PART II

### MEDICINES EVALUATION

Medicines  
Evaluation  
Committee.

**43.** (1) There shall be appointed for the purposes of this Act, a Committee which shall be known as the Medicines Evaluation Committee (hereinafter referred to as “the MEC”).

(2) (a) The principal function of the MEC shall be to carry out the technical evaluation of the medicines forwarded for registration and submit a report in respect thereof to the Authority.

(b) The report shall specify the benefits and risks attached to such medicines and the quality, efficacy, safety, need and cost of such medicines with pharmacoeconomic analysis where necessary in keeping with the National Medicines Policy.

Constitution of  
the MEC.

**44.** (1) The MEC shall consist of the following persons who shall be appointed by the Authority -

(a) *ex officio* members -

- (i) the head of the MR Division who shall function as the Chairman of the Committee;
- (ii) the head of the National Medicines Quality Assurance Laboratory (NMQUAL);

(b) nominated members -

- (i) four specialist clinicians attached to the Ministry of Health representing the following fields, nominated by their respective professional bodies-

(A) General Medicine;



- (B) General Surgery;
  - (C) Pediatrics; and
  - (D) Gynaecology and Obstetrics;
- (ii) a Professor in Pharmacology in University of Colombo established under the Universities Act, No. 16 of 1978, nominated by the Dean of the Faculty of Medicine;
  - (iii) a Professor or Senior Lecturer in Pharmacy of any University established under the Universities Act, No.16 of 1978, nominated by the Deans of relevant Faculties; and
  - (iv) a Pharmacist functioning under the Authority.

(2) The quorum for meetings shall be five members excluding the members of the Panel of Experts.

(3) The term of office of a nominated member shall be three years.

**45.** (1) The Authority shall appoint a Panel of Experts, comprising of eminent professionals of medicine and other relevant fields.

Panel of Experts.

(2) The Authority may where necessary appoint additional members to the MEC from the Panel of Experts, depending on the subject matter dealt with by the MEC.

(3) The members appointed under subsection (2) shall be present at the meetings for which their presence is required and express their opinion but they shall have no voting rights at such meetings.

Declaration of  
secrecy.

**46.** Every member of the MR Division and the MEC and all officers and employees of the MR Division and the MEC shall, before entering upon duties, sign a declaration pledging to observe strict secrecy in respect of all matters connected with the affairs of the MR Division and the MEC, which has come to his knowledge in the performance or exercise of his powers and functions under this Act and shall by such declaration pledge himself not to disclose any such matter, except -

- (a) when required to do so by a court of law; or
- (b) for the purpose of exercising or performing the powers and functions under this Act or any other written law.

Authority to  
give general  
guidelines for  
the evaluation.

**47.** (1) The Authority shall issue general guidelines to the MEC for the evaluation of medicines and other related items, submitted to the MEC.

(2) (a) The general guide lines referred to in subsection (1) shall be based on the Good Manufacturing Practices (GMP) and other recommendations issued by the World Health Organization and other regulatory bodies recognized by the Authority.

(b) The Authority may revise the general guidelines from time to time in order to maintain parallels with internationally recognized standards and practices.

(3) The MEC shall take into consideration the efficacy, safety, quality, need and cost of each medicine, in the process of evaluation and may consider pharmacoeconomic analysis where necessary.

- (4) The Minister may make regulations -
- (a) setting out the procedures to be followed, including the specified time limits, for the conduct of respective evaluations;
  - (b) to give effect to the Good Manufacturing Practices (GMP) guidelines, Good Review Practices (GRP) and any other applicable guidelines as may be recommended by the Authority; and
  - (c) in respect of bioequivalence and biowaiver data relating to generic medicines submitted for evaluation.

**48.** The provisions of sections 5, 6, 7, 8, 9, 10, 11, 12 and 13 of this Act shall *mutatis mutandis* apply to and in respect of the Chairman, members and the conducting of the affairs of the MEC.

Application of certain provisions of this Act in relation to MEC.

### PART III

#### OFFENCES PERTAINING TO MEDICINE

- 49.** (1) No person shall import, distribute, exhibit or sell any medicine that-
- (a) is manufactured, prepared, preserved, packaged or stored under insanitary conditions;
  - (b) consists in whole or in part any contaminant or decomposed substance or any foreign matter;
  - (c) has in or upon it any deleterious substance that may cause injury to the health of the user; or
  - (d) is adulterated.

Regulation of manufacture, importation, sale and distribution of medicine.

(2) No person shall manufacture, prepare, store, preserve, package or re-pack any medicine without adhering to Good Manufacturing Practices (GMP) and any other prescribed guidelines or conditions.

(3) No person shall import or distribute any medicine without adhering to Good Distribution Practices (GDP) and any other prescribed guidelines and conditions.

Labelling,  
&c., to be in  
conformity with  
the prescribed  
standards.

**50.** (1) Where the standard is prescribed for any medicine, no person shall label, package, sell, exhibit, distribute or advertise any medicine which does not conform to such standard or in such manner as is likely to be mistaken for the medicine for which the standard has been prescribed.

(2) Where the standard has not been prescribed for any medicine, but a standard for that medicine is contained in any prescribed publication, no person shall label, package, sell, exhibit, distribute or advertise any medicine which does not conform to the standard contained in that publication in such a manner as is likely to be mistaken for the medicine which the standard is contained in that publication.

(3) Where a standard has not been prescribed for any medicine, or a standard for that medicine is not contained in any prescribed publication, no person shall sell, exhibit or distribute such medicine –

- (a) unless it is in conformity with the standard set out in the label accompanying the medicine; or
- (b) in such a manner as is likely to be mistaken for a medicine for which a standard has been prescribed or for which a standard is contained in any prescribed publication.

(4) No person shall label, package, re-pack, treat, process, sell, distribute, exhibit or advertise any medicine in a manner that is false, misleading, deceptive or likely to create an erroneous impression regarding efficacy, quality, composition or safety.

(5) A medicine that is not labeled or packaged in a manner as may be prescribed shall be deemed to be labeled or packaged contrary to subsection (1).

**51.** No person shall sell, exhibit or distribute any medicine as may be prescribed unless the premises in which the medicine was manufactured and the process and conditions of manufacture of that medicine have been approved in the prescribed form and manner as being suitable to ensure that the medicine will be safe for use.

Sale of prescribed medicine is prohibited unless premises and process of manufacture have been approved.

**52.** No person shall sell, exhibit or distribute any medicine as may be prescribed unless the batch from which that medicine was taken has been approved in the prescribed form and manner as reliable for use.

Sale of prescribed medicine prohibited unless the batch from which such medicine is taken approved as reliable.

**53.** No person shall manufacture, import, store, sell, re-pack, distribute, transport, exhibit or have in his possession any medicine which is prescribed as not safe for use.

Sale &c., of prohibited medicine.

**54.** No person other than the persons as may be permitted by regulations shall obtain or have in his possession any medicine restricted or prohibited by regulations.

Possession of prohibited medicine.

**55.** (1) No person shall advertise or promote any medicine without prior written approval of the Authority.

Advertising, importation, sale and distribution of medicine as treatment for prescribed diseases prohibited.

(2) No person shall advertise or promote any medicine to the general public as a treatment, prevention or cure for any of the prescribed diseases, disorders or abnormal physical states.

(3) No person shall, without prior written approval of the Authority, import, sell or distribute any medicine to the general public as a treatment, prevention or cure for any of the prescribed diseases, disorders or abnormal physical states.

Generic name of a medicine to be written in the prescription.

**56.** (1) Every Medical Practitioner, Dentist or Veterinary Surgeon shall write the generic name of the medicine in every prescription issued by him.

(2) Where the Medical Practitioner, Dentist or Veterinary Surgeon so requires, he may in addition to the generic name write a particular brand name of the medicine in the prescription.

(3) A Medical Practitioner, Dentist or Veterinary Surgeon may write only the brand name of a medicine in the prescription where the medicine prescribed is a combined medicine for which the generic name is not available.

(4) Where the brand name of the medicines, which is in the prescription is not available or affordable to the customer, the Pharmacist may dispense any other generic medicine with the consent of the customer.

(5) The Pharmacist shall inform the customer the range of generic medicines with or without brand names available in the Pharmacy and their prices enabling the customer to buy the medicine according to his choice.

(6) A Pharmacist who fails to disclose the generic medicines with or without brand names available in the Pharmacy and their prices to the customer at the time of sale, commits an offence.

Contravention of the provisions of this Part to be an offence.

**57.** Any person who contravenes any of the provisions specified in this Part of this Act commits an offence.

PART IV

REGISTRATION AND LICENSING OF MEDICINES

**58.** (1) No person shall manufacture or import any medicine without registering such medicine with the Authority and obtaining a licence from the Authority therefor.

Requirement to register &c., of medicines.

(2) No person shall store, assemble, re-pack, distribute, transport or sell any medicine without obtaining a licence for that purpose from the Authority.

(3) Any person who contravenes any of the provisions specified in subsection (1) or (2) commits an offence.

**59.** (1) Any person who intends to manufacture or import any medicine shall make an application for the registration of that medicine in the prescribed form to the Authority.

Application for Registration of a medicine.

(2) The application shall be accompanied by the prescribed particulars, the samples of the medicine and the prescribed fee.

(3) (a) The Authority shall maintain a register in which every application received for the registration of a medicine shall be recorded.

(b) The particulars to be entered in such register shall be as prescribed.

(4) The Authority shall upon receipt of an application submit that application together with the sample of the medicine and all particulars, available -

(a) to the MEC, for the evaluation of the application and the medicine considering the need to ensure the availability of efficacious, safe and good quality medicine relevant to the healthcare needs of the public at an affordable price; and

(b) to the NMQAL, for testing of the quality of the medicine.

(5) The Authority shall inform the applicant in writing that the application has been received and submitted for evaluation and testing.

(6) The Minister may make regulations -

(a) setting out the procedures to be followed, by the MEC and the NMQAL in their respective evaluation and testing processes;

(b) specifying -

(i) the time-limits in conducting such testing or evaluation;

(ii) the manner in which the MEC to conduct its meetings and the procedure to be followed at such meetings; and

(iii) the matters which should be included in the reports to be submitted.

(7) (a) The Authority may require the MEC and the NMQAL to finalize the evaluation or testing of a medicine within a specified time period considering the urgency of such medicine for the national health.

(b) The MEC and the NMQAL shall within the time limits specified submit their reports to the Authority unless there are compelling reasons for any delay.

Registration of medicines.

**60.** (1) (a) The Authority may where necessary, call for clarifications from the MEC, NMQAL or any other expert, with regard to the reports submitted by the MEC and the NMQAL.



(b) The Authority may upon taking into consideration the reports submitted by the MEC, NMQAL and all other relevant factors, register such medicine, or refuse the registration, within the stipulated time period.

(2) Where the Authority registers the medicine, such registration shall be informed to the applicant in writing and may inform the public of such registration by order published in the *Gazette*.

**61.** Where the Authority refuses the registration of the medicine, such refusal shall be communicated to the applicant with reasons therefor within the stipulated time period and shall inform the public of such refusal by order published in the *Gazette*.

Refusal of  
Registration.

**62.** (1) (a) The Authority shall on registration of any medicine, issue a Certificate of Registration to the applicant who shall, hereinafter in this part of this Act, be referred to as “the holder of certificate”.

Issuing of  
certificate of  
registration.

(b) The Authority may grant full or provisional registration in respect of the medicine and the conditions for each type of registration shall be prescribed.

(c) The period of registration granted shall be decided by the Authority as appropriate.

(2) The Certificate of Registration shall include the purpose for which the registration is granted, its period of validity and the terms and conditions applicable thereto.

(3) Upon obtaining the Certificate of Registration, the holder of certificate shall enter into an agreement with the Authority to inform the Authority of any new developments of the medicine including the changes to indications, side effects, cautions, contra-indications, new recommendations by regulatory bodies in other countries, strictures, cancellations within a stipulated time period upon such facts and information being revealed.

Issuing of  
licence.

**63.** (1) The Authority may upon issuing the Certificate of Registration, and on the written request by the holder of certificate, issue him a licence to import the medicine and market the medicine in Sri Lanka.

(2) It shall be the responsibility of the importer to ensure quality, safety and efficacy of every medicine imported by him.

Renewal.

**64.** (1) The holder of certificate may make an application to the Authority, for renewal of such registration or the licence six months prior to the date of expiry of such registration or the licence.

(2) The application for renewal of registration or the licence shall be in the prescribed form and shall be accompanied by the prescribed fee.

(3) The Authority shall, upon receiving an application, submit the application to the MEC for its opinion.

(4) The MEC may, through the Authority, request for samples, documents or any other evidence, which it deems necessary, from the applicant or any other person or institution for the evaluation of the medicine.

(5) The MEC may, where the MEC deems necessary, request the NMQUAL to submit an evaluation report on the medicine and the NMQUAL shall submit the evaluation report as required by the MEC.

(6) The Authority may upon taking into consideration all relevant factors, renew the registration or the licence for a further period of not less than one year and not exceeding five years.

Cancellation or  
suspension of  
registration and  
licence.

**65.** (1) Where the Authority is of the opinion that –

- (a) the holder of certificate has failed to comply with any condition subject to which any medicine has been registered;

- (b) the medicine does not comply with any prescribed requirement;
- (c) it is not in the public interest that the medicine shall be available;
- (d) the medicine has not been imported to Sri Lanka within two years from the date of registration;
- (e) the holder of certificate has failed to comply with any direction of the Authority; or
- (f) the holder of certificate has violated any provision of this Act or any regulation made thereunder,

the Authority shall cause notice of cancellation or suspension to be issued to the holder of certificate in respect of such medicine.

(2) Any such notice shall specify the grounds on which the Authority's opinion is based, and shall indicate that the holder of certificate may within one month after receipt thereof submit to the Authority in writing any comments he may wish to submit.

(3) Where the holder of certificate fails to submit his comments within the time stipulated therefor or after consideration of any comments submitted, the Authority may suspend or cancel the Certificate of Registration and any related license and inform in writing the suspension or cancellation to the holder of certificate immediately.

(4) Where the holder of certificate, does not apply for a renewal of such Certificate six months before its expiry date, the registration or licence of the medicine for which such Certificate relates, shall be deemed to have automatically been cancelled.

CHAPTER IV

**REGULATION AND CONTROL OF ALL ASPECTS  
PERTAINING TO MEDICAL DEVICES**

PART I

MEDICAL DEVICES REGULATORY DIVISION

Medical Devices  
Regulatory  
Division.

**66.** (1) The Medical Devices Regulatory Division established under section 30(2) shall hereinafter in this Act be referred to as the MDR Division.

(2) The Authority shall appoint the head of the MDR Division from among persons holding a recognized degree in Medicine, Pharmacology, Pharmacy or any other related discipline.

Functions of the  
MDR Division.

**67.** (a) The principal function of the MDR Division shall be to co-ordinate and assist the Authority to regulate and control all aspects pertaining to medical devices.

(b) The other functions of the MDR Division shall be the -

- (i) co-ordination of applications submitted for registration of medical devices and renewal of such registration;
- (ii) co-ordination of matters pertaining to cancellation or suspension of registration of medical devices;
- (iii) co-ordination of matters pertaining to registration of importers and distributors of medical devices;
- (iv) co-ordination of the issuance of licences under this section; and
- (v) provisions of administrative assistance to the Medical Devices Evaluation Committee appointed under section 68 of this Act.

PART II

MEDICAL DEVICES EVALUATION

**68.** (1) There shall be appointed for the purposes of this Act a Committee which shall be known as the Medical Devices Evaluation Committee (hereinafter referred to as “the MDEC”).

Medical Devices  
Evaluation  
Committee.

(2) (a) The principal function of the MDEC shall be to carry out the technical evaluation of the medical devices forwarded for registration and to submit a report in respect thereof to the Authority.

(b) The report shall specify the benefits, risks attached to such medical devices, and the efficacy, quality, safety, need and cost of such medical devices with pharmacoeconomic analysis where necessary in keeping with the National Medicines Policy.

**69.** (1) The MDEC shall consist of the following persons who shall be appointed by the Authority-

Constitution of  
the MDEC.

(a) *ex-officio* members-

- (i) the head of the MDR Division who shall function as the Chairman of the Committee;
- (ii) the Deputy Director General of Laboratory Services of the Ministry;
- (iii) the Deputy Director - General of Dental Services of the Ministry;
- (iv) the Deputy Director - General (Biomedical Engineering) of the Ministry;
- (v) the Head of the National Medicines Quality Assurance Laboratory (NMQUAL);

(b) nominated members-

- (i) a Professor or a Senior Lecturer in Pharmacology of any University established under the Universities Act, No. 16 of 1978, nominated by the Deans of Medical Faculties of such Universities;
- (ii) a Professor or Senior Lecturer in Pharmacy of any University in Sri Lanka established under the Universities Act, No.16 of 1978, nominated by the Deans of relevant Faculties;
- (iii) a Professor or a Senior Lecturer in Biomedical Engineering from any University in Sri Lanka established under the Universities Act, No. 16 of 1978, nominated by the University Grants Commission;
- (iv) the Director of the Sri Lanka Standards Institute established under the Sri Lanka Standards Institute Act, No.6 of 1984, or his nominee;
- (v) the Director – General of the Sri Lanka Atomic Energy Board and the Director-General of the Sri Lanka Atomic Energy Regulatory Council appointed under the Sri Lanka Atomic Energy Act, No. 40 of 2014, or their nominees;
- (vi) a Consultant in Transfusion Medicine, nominated by the Sri Lanka College of Transfusion Physicians;
- (vii) a Consultant General Surgeon, nominated by the College of Surgeons of Sri Lanka;
- (viii) a Consultant Microbiologist nominated by the Sri Lanka College of Microbiologists;
- (ix) a Consultant Biochemist, nominated by the Association of Biochemists;

- (x) a Consultant Anesthesiologist, nominated by the Sri Lanka College of Anesthesiologists;
- (xi) an Oral Maxillo Facial Surgeon, nominated by the College of Dental Surgeons of Sri Lanka;
- (xii) a Consultant Physician nominated by the Ceylon College of Physicians;
- (xiii) a Consultant Radiologist nominated by the Sri Lanka College of Radiology; and
- (xiv) a Pharmacist in charge of the subject of medical devices in the Authority nominated by the Authority.

(2) The quorum for meetings shall be seven members excluding the members of the Panel of Experts.

(3) The term of office of a nominated member shall be three years.

**70.** (1) The Authority shall appoint a Panel of Experts, comprising of eminent professionals specialized in medical devices. Panel of Experts.

(2) The Authority may where necessary appoint additional members to the MDEC from the panel of experts, depending on the subject matter dealt with by the MDEC.

(3) The members appointed under subsection (2) shall be present at the meetings for which their presence is required and express their opinion but they shall have no voting rights at such meetings.

**71.** Every member of the MDR Division and the MDEC and all officers and employees of the MDR Division and the MDEC shall, before entering upon duties, sign a declaration pledging to observe strict secrecy in respect of all matters connected with the affairs of the MDR division and the Declaration of secrecy.

MDEC, which has come to his knowledge in the performance or exercise of his powers and functions under this Act and shall by such declaration pledge himself not to disclose any such matter, except -

- (a) when required to do so by a court of law; or
- (b) for the purpose of exercising or performing the powers and functions under this Act or any other written law.

Authority to give general guidelines for the evaluation.

**72.** (1) The Authority shall issue general guidelines to the MDEC for the evaluation of medical devices and other related items, submitted to the MDEC.

(2) (a) The general guidelines referred to in subsection (1) shall be based on the Good Manufacturing Practices (GMP) guidelines and other recommendations and guidelines issued or recommended by the Authority.

(b) The Authority may revise the general guidelines from time to time in order to maintain parallels with internationally recognized standards and practices.

(3) The MDEC shall take into consideration the efficacy, safety, quality, need and cost of each medical device or related item in the process of evaluation and may consider pharmacoeconomic evaluation where necessary.

(4) The Minister may make regulations -

- (a) setting out the procedures to be followed, including the specified time limits, for the conduct of respective evaluations;
- (b) to give effect to the Good Manufacturing Practices (GMP) guidelines and any other applicable guidelines as may be recommended by the Authority;



**73.** The provisions of sections 5, 6, 7, 8, 9, 10, 11, 12 and 13 of this Act shall *mutatis mutandis* apply to and in relation to the Chairman, members and the conducting of the affairs of the MDEC.

Application of certain provisions of this Act in relation to MDEC.

### PART III

#### OFFENCES PERTAINING TO THE MEDICAL DEVICES

**74.** (1) The Authority shall list from time to time the medical devices registered under this Act.

Prohibition of importation &c., of medical devices other than the listed.

(2) No person shall import, sell, transport, distribute or advertise any medical device, other than a medical device listed under subsection (1).

**75.** (1) No person shall manufacture, prepare, store, preserve, package or re-pack any medical device without adhering to Good Manufacturing Practices (GMP) and any other prescribed guidelines or conditions.

Regulation of manufacture, importation, sale and distribution of medical devices.

(2) No person shall import or distribute any medical device without adhering to Good Distribution Practices (GDP) and any other prescribed guidelines or conditions.

(3) No person shall sell any medical device without adhering to Good Pharmacy Practices and any other prescribed guideline or condition.

**76.** No person shall manufacture, import, assemble, transport, sell or distribute any medical device that may cause any injury to the health of the user when that medical device is used—

Prohibition of manufacturing, importation, assembling, sale and distribution &c., of medical devices.

(a) under conditions that are customary or usual in the use of the medical device; or

(b) according to the directions on the label accompanying that medical device.

Labeling,  
packaging and  
advertising of  
medical device.

**77.** No person shall label, package, treat, process, sell, assemble, distribute or advertise any medical device in a manner that is false, misleading, deceptive or likely to create an erroneous impression regarding its safety and efficacy.

Prescribed  
standards of a  
medical device  
to be  
maintained.

**78.** Where a standard is prescribed for any medical device, no person shall label, package, sell, distribute or advertise any medical device which does not conform to that standard or in such a manner as is likely to be mistaken for the medical device for which the standard has been prescribed.

Advertising,  
importation, sale  
and distribution  
of medical  
devices as a  
treatment for  
prescribed  
diseases  
prohibited.

**79.** (1) No person shall advertise or promote any medical device without prior written approval of the Authority.

(2) No person shall advertise or promote any medical device to the general public as a treatment, prevention or cure for any of the prescribed diseases, disorders or abnormal physical states.

(3) No person shall without prior written approval of the Authority import, sell or distribute any medical device to the general public as a treatment, prevention or cure for any of the prescribed diseases, disorders or abnormal physical states.

Possession of  
prohibited  
medical devices.

**80.** No person other than the persons as may be permitted by regulations shall obtain or have in his possession any medical device as may be restricted or prohibited by regulations.

Contravention of  
the provisions of  
this Part to be an  
offence.

**81.** Any person who contravenes any of the provisions specified in this Part of this Act commits an offence.

#### PART IV

##### REGISTRATION AND LICENSING OF MEDICAL DEVICES

Requirement to  
register &c., of  
medical devices.

**82.** (1) No person shall manufacture or import any medical device without registering such medical device with the Authority and obtaining a licence from the Authority therefor.

(2) No person shall store, assemble, re-pack, distribute, transport or sell any medical device without obtaining a licence for that purpose from the Authority.

(3) Any person who contravenes any of the provisions specified in subsection (1) or (2) commits an offence.

**83.** (1) Any person who intends to manufacture or import any medical device shall make an application for the registration of that medical device in the prescribed form to the Authority.

Application for  
Registration of a  
Medical device.

(2) The application shall be accompanied by the prescribed particulars, the samples of the medical device and the prescribed fee.

(3) (a) The Authority shall maintain a register in which every application received for the registration and licensing of a medical device shall be recorded.

(b) The particulars to be entered in such register shall be as prescribed.

(4) The Authority shall upon receipt of an application submit a copy of that application together with the sample of the medical device and all particulars, available –

(a) to the MDEC, for the evaluation of the application and the medical device considering the need to ensure the availability of efficacious, safe and good quality medical device relevant to the healthcare needs of the public at an affordable price; and

(b) to the NMQAL, for testing of the quality of the medical device.

(5) The Authority shall inform the applicant in writing of the receipt of the application.

(6) The Minister may make regulations –

(a) setting out the procedures to be followed, by the MDEC and the NMQAL in their respective testing or evaluation processes;

- (b) specifying—
- (i) the time-limits in conducting such testing or evaluation;
  - (ii) the manner in which the MDEC to conduct its meetings and the procedure to be followed at such meetings; and
  - (iii) the matters which should be included in the reports to be submitted.

(7) (a) The Authority may require the MDEC and the NMQAL to finalize the evaluation or testing within a specified time period considering the urgency of the medical device.

(b) The MDEC and the NMQAL shall within the time limits specified submit their reports to the Authority unless there are compelling reasons for any delay.

Registration of  
medical devices.

**84.** (1) (a) The Authority may where necessary, call for clarifications from the MDEC, NMQAL or any other expert, with regard to the reports submitted by the MDEC and the NMQAL.

(b) The Authority may upon taking into consideration the reports submitted by the MDEC, NMQAL and all other relevant factors register such medical device, or refuse the registration, within the stipulated time period.

(2) Where the Authority registers the medical device, such registration shall be informed to the applicant in writing and may inform the public of such registration by order published in the *Gazette*.

Refusal of  
Registration.

**85.** Where the Authority refuses the registration of the medical device, such refusal shall be informed to the applicant with reasons therefor within the stipulated time period and shall inform the public of such refusal by Order published in the *Gazette*.

- 86.** The provisions of sections 62, 63, 64 and 65 of this Act shall *mutatis mutandis* apply to and in relation to—
- Application of the provisions of sections 62, 63, 64 and 65.
- (a) the issuing of certificate of registration;
  - (b) issuing of licence;
  - (c) renewal of registration or licence;
  - (d) cancellation or suspension of registration or licence,

under this part of this Act.

#### CHAPTER V

### REGULATION AND CONTROL OF ALL ASPECTS PERTAINING TO BORDERLINE PRODUCTS

#### PART I

##### BORDERLINE PRODUCTS REGULATORY DIVISION

**87.** (1) The Borderline Products Regulatory Division established under section 30(2) shall hereinafter in this Act be referred to as the BPR Division.

Borderline Products Regulatory Division.

(2) The Authority shall appoint the head of the BPR division from among persons holding a recognized degree in Medicine, Pharmacology, Pharmacy or any other related discipline.

**88.** (a) The principal function of the BPR division shall be to co-ordinate and assist the Authority to regulate and control all aspects pertaining to borderline products.

Functions of the BPR Division.

(b) The other functions of the BPR division shall be the—

- (i) co-ordination of applications submitted for registration of borderline products and renewal of such registration;

- (ii) co-ordination of matters pertaining to cancellation or suspension of registration of borderline products;
- (iii) co-ordination of matters pertaining to registration of importers and distributors of borderline products;
- (iv) co-ordination of the issuance of licences under this section;
- (v) provisions of administrative assistance to the Borderline Products Evaluation Committee appointed under section 89 of this Act.

## PART II

### BORDERLINE PRODUCTS EVALUATION

Borderline  
Products  
Evaluation  
Committee.

**89.** (1) There shall be appointed for the purposes of this Act a Committee which shall be known as the Borderline Products Evaluation Committee (hereinafter referred to as “the BPEC”).

(2) (a) The principal function of the BPEC shall be to carry out the technical evaluation of the borderline products forwarded for registration and submit a report in respect thereof to the Authority.

(b) The report shall specify the benefits, risks attached to such borderline products, and the efficacy, quality, safety, need and cost of such borderline products with pharmacoeconomic analysis where necessary in keeping with the National Medicines Policy.

Constitution of  
the BPEC.

**90.** (1) The BPEC shall consist of the following persons who shall be appointed by the Authority—

(a) ex-officio members—

- (i) the head of the BPR Division who shall function as the Chairman of the Committee;

- (ii) the head of the National Medicines Quality Assurance Laboratory (NMQAL);
- (iii) the Government Analyst or his nominee;
- (b) nominated members-
  - (i) a Professor or a Senior Lecturer in Pharmacology of any University established under the Universities Act, No. 16 of 1978, nominated by the Deans of Medical Faculties;
  - (ii) a Professor or a Senior Lecturer in Pharmacy of any University in Sri Lanka established under the Universities Act, No.16 of 1978, nominated by the Deans of relevant Faculties of such Universities;
  - (iii) a Pharmacist of the Authority;
  - (iv) a Nutritionist from the Ministry of Health to be nominated by the Director General of Health Services;
  - (v) the Director of the Sri Lanka Standards Institute established under the Sri Lanka Standards Institute Act, No. 6 of 1984 or his nominee;
  - (vi) the Director of the Industrial Technology Institute or his nominee;
  - (vii) a representative from the Consumer Affairs Authority established under the Consumer Affairs Authority Act, No. 9 of 2003 nominated by the Chairman; and
  - (viii) a representative of Ayurveda Department nominated by the Commissioner of Ayurveda.

(2) The quorum for meetings shall be five members excluding the members of the Panel of Experts.

(3) The term of office of a nominated member shall be three years.

Panel of Experts.

**91.** (1) The Authority shall appoint a Panel of Experts, comprising of eminent professionals specialized in borderline products.

(2) The Authority may where necessary appoint additional members to the BPEC from the panel of experts, depending on the subject matter dealt with by the BPEC.

(3) The members appointed under subsection (2) shall be present at the meetings for which their presence is required and express their opinion but they shall have no voting rights at such meetings.

Declaration of secrecy.

**92.** Every member of the BPR division and the BPEC and all officers and employees of the BPR division and the BPEC shall, before entering upon duties, sign a declaration pledging to observe strict secrecy in respect of all matters connected with the affairs of the BPR division and the BPEC, which has come to his knowledge in the performance or exercise of his powers and functions under this Act and shall by such declaration pledge himself not to disclose any such matter, except—

(a) when required to do so by a court of law; or

(b) for the purpose of exercising or performing the powers and functions under this Act or any other written law.

Authority to give general guidelines for the evaluation.

**93.** (1) The Authority shall issue general guidelines to the BPEC for the evaluation of borderline products and other related items, submitted to the BPEC.

(2) (a) The general guidelines referred to in subsection (1), shall be based on the Good Manufacturing Practices (GMP) guidelines and other recommendations issued by the World Health Organization and other regulatory bodies recognized by the Authority.



(b) The Authority may revise the general guidelines from time to time in order to maintain parallels with internationally recognized standards and practices.

(3) The BPEC shall take into consideration the efficacy, safety, quality, need and cost of each borderline product, in the process of evaluation.

(4) The Minister may make regulations—

(a) setting out the procedures to be followed, including the specified time limits for the conduct of respective evaluations;

(b) to give effect to the Good Manufacturing Practices (GMP) guidelines and any other applicable guidelines as may be recommended by the Authority.

**94.** The provisions of sections 5, 6, 7, 8, 9, 10, 11, 12 and 13 of this Act shall *mutatis mutandis* apply to and in relation to the Chairman, members and the conducting of the affairs of the BPEC.

Application of certain provisions of this Act in relation to BPEC.

### PART III

#### OFFENCES PERTAINING TO BORDERLINE PRODUCTS

**95.** (1) The Authority shall list from time to time the borderline products registered under this Act.

Prohibition of importation &c., of borderline products other than listed.

(2) No person shall import, sell, transport, distribute or advertise any borderline product, other than a borderline product listed under subsection (1).

**96.** (1) No person shall import, distribute, re-pack or sell any borderline product which—

Regulation of manufacture, importation, sale and distribution of borderline products.

(a) is not manufactured, prepared, preserved, packaged or stored under good manufacturing practices and good storage practices;

- (b) consists in whole or in part of any contaminant material, foreign body or decomposed substance or any foreign matter; or
- (c) has in or upon it any substance that may cause injury to the health of the user when the borderline product is used—
  - (i) according to the directions on the label accompanying the borderline product; or
  - (ii) for such purposes and by such methods of use as are customary or usual in the use of that borderline product.

(2) No person shall label, package, treat, process, transport, distribute, sell, exhibit or advertise any borderline product in a manner that is false, misleading, deceptive or likely to create an erroneous impression regarding its efficacy, safety, quality or composition.

(3) No person shall manufacture any borderline product unless Good Manufacturing Practices (GMP) and Good Storage Practices (GSP) are complied with.

Where standard is prescribed for borderline products.

**97.** Where a standard is prescribed for borderline product, no person shall label, package, distribute or sell any such product which does not conform to that standard or in such a manner as is likely to be mistaken for the borderline product for which the standard has been prescribed.

Advertising, importation, sale and distribution of borderline products for prescribed diseases prohibited.

**98.** (1) No person shall advertise or promote or distribute any borderline product without prior written approval of the Authority.

(2) No person shall advertise or promote any borderline product to the public as a treatment, prevention or cure for any of the prescribed diseases, disorders or abnormal physical states.

(3) No person shall without prior written approval of the Authority import, sell or distribute any borderline product to the general public as a treatment, prevention or cure for any of the prescribed diseases, disorder or abnormal physical states.

**99.** No person other than the persons as may be prescribed by regulations shall obtain or have in his possession any prohibited borderline product which is not safe for general use.

Possession of prohibited borderline product.

**100.** Any person who contravenes any of the provisions specified in this Part of this Act commits an offence.

Contravention of the provisions of this Part to be an offence.

#### PART IV

##### REGISTRATION AND LICENSING OF BORDERLINE PRODUCTS

**101.** (1) No person shall manufacture or import any borderline product without registering such borderline product with the Authority and obtaining a licence from the Authority therefor.

Requirement to register &c., of borderline products.

(2) No person shall store, assemble, re-pack, distribute, transport or sell any borderline product without obtaining a licence for that purpose from the Authority.

(3) Any person who contravenes any provision specified in subsection (1) or (2) of this section commits an offence.

**102.** (1) Any person who wishes to import, sell, manufacture, prepare or distribute any borderline product shall make an application for the registration of that borderline product in the prescribed form to the Authority.

Application for Registration of a borderline product.

(2) The application shall be accompanied by the prescribed particulars, the samples of the borderline products and the prescribed fee.

(3) (a) The Authority shall maintain a register in which every application received for the registration and licensing of a borderline product shall be recorded.

(b) The particulars to be entered in such register shall be as prescribed.

(4) The Authority shall upon receipt of an application submit the application together with the sample of the borderline products and all particulars, available -

(a) to the BPEC, for the evaluation of the application and the borderline products considering the need to ensure the availability of efficacious, safe and good quality borderline products relevant to the healthcare needs of the public at an affordable price; and

(b) to the NMQAL or where necessary any other laboratory for testing of the quality of the borderline product.

(5) The Authority shall inform the applicant in writing of the receipt of the application.

(6) The Minister may make regulations -

(a) setting out the procedures to be followed, by the BPEC and the NMQAL in their respective evaluation and testing processes;

(b) specifying -

(i) the time-limits in conducting such testing or evaluation;

(ii) the manner in which the BPEC to conduct its meetings and the procedure to be followed at such meetings; and

- (iii) the matters which should be included in the reports to be submitted.

(7) (a) The Authority may require the BPEC and the NMQUAL to finalize the testing or evaluation within a specified time period considering the urgency of the borderline product for the national health.

(b) The BPEC and the NMQUAL shall within the time limits specified submit their reports to the Authority unless there are compelling reasons for any delay.

**103.** (1) (a) The Authority may where necessary, call for clarifications from the BPEC, NMQUAL or any other expert, with regard to the reports submitted by the BPEC and the NMQUAL.

Registration of  
borderline  
products.

(b) The Authority may upon taking into consideration the reports submitted by the BPEC, NMQUAL and all other relevant factors register such borderline product or refuse the registration, within the stipulated time period.

(2) Where the Authority registers the borderline product, such registration shall be informed to the applicant in writing and may inform the public of such registration by Order published in the *Gazette*.

**104.** Where the Authority refuses the registration of the borderline product, such refusal shall be informed to the applicant with reasons therefor within the stipulated time period and shall inform the public of such refusal by Order published in the *Gazette*.

Refusal of  
Registration.

**105.** The provisions of sections 62, 63, 64 and 65 of this Act shall *mutatis mutandis* apply to and in relation to the —

Application of  
the provisions of  
sections 62, 63,  
64 and 65.

- (i) issuing of certificate of registration;
- (ii) issuing of licence;

- (iii) renewal of registration and licence; and
- (iv) cancellation or suspension of registration or licence,

under this part of this Act.

## CHAPTER VI

### COLLECTIVE PROVISIONS PERTAINING TO MEDICINES, MEDICAL DEVICES AND BORDERLINE PRODUCTS

#### PART I

##### COMMON PROVISIONS

Prohibition of  
dishonest  
dealings.

**106.** (1) No person shall store, re-pack, assemble, transport, distribute or sell any illegal, counterfeit or smuggled, medicine, medical device or borderline product.

(2) (a) No person shall import, distribute, re-pack, display or sell any medicine, medical device or borderline product after the expiry date of such medicine, medical device or borderline product.

(b) No person shall store any medicine, medical device or borderline product after the expiry date of such medicine, medical device or borderline product except under conditions stipulated by the Authority.

(3) No person shall without lawful authority import, store, assemble, transport, distribute, re-pack, display or sell any medicine, medical device or borderline product containing the State logo or any other mark indicating that such products are a State property.

Authority to  
decide residual  
shelf-life of  
medicines &c.

**107.** (1) The Authority shall, decide the residual shelf-life of every medicine, medical device or borderline product imported into Sri Lanka at the port of entry.

(2) It shall be the responsibility of the importer to ensure quality, safety and efficacy of every medicine, medical device or borderline product imported by him.

**108.** (1) The Authority shall, where the Authority finds that any medicine, medical device or borderline product does not meet the required standard or that the medicine, medical device or the borderline product as manufactured would cause serious health problems to the person using, issue an order requiring the importer, manufacturer, trader or distributor of that medicine, medical device or borderline product to –

Ban or withdrawal &c., from, use of medicine &c.

- (a) cease the distribution immediately;
- (b) withdraw from sale or use;
- (c) notify immediately the health professionals and users to cease using of;
- (d) dispose according to prescribed methods,

such medicine, medical device or borderline product.

(2) The Authority shall cause notice of the ban or withdrawal from use of medicine, medical device or borderline product in terms of this section, to be published in a daily newspaper in Sinhala, Tamil and English or website of the Ministry or broadcast over any electronic media.

(3) Any person who contravenes the provisions of subsection (1) commits an offence and shall on conviction by a Magistrate's Court after summary trial, be liable to a fine not exceeding one million rupees or to an imprisonment of either description for a period not exceeding three years or to both such fine and imprisonment.

**109.** (1) The Authority may grant permission in special circumstances such as to save a life, to control an outbreak of an infection or an epidemic or any other national

Emergency and other special circumstances.

emergency or for national security to import and supply a particular medicine, medical device or borderline product in specified quantities.

(2) Such permission may be granted:—

- (a) on a request made by the Ministry of Health; or
- (b) on a request made by an individual or an organization recommended by the Ministry of Health.

(3) The importer shall be responsible for the accountability and management of the medicine, medical device or borderline product imported under this section.

(4) The importer shall submit routine reports in the prescribed manner to the Authority, on the medicine, medical device or borderline product imported under this section.

Sale or distribution of samples of medicine &c., to be prohibited.

**110.** (1) (a) No person shall distribute any medicine, medical device or borderline product marked as Physician's sample to the general public.

(b) The provisions of paragraph (a) shall not apply to the distribution of any medicine, medical device or borderline product marked as physician, sample by a Medical Practitioner, Dentist or Veterinary Surgeon to a patient of such Medical Practitioner, Dentist or Veterinary Surgeon.

(2) (a) No person shall transport, exhibit or store any medicine, medical device or borderline product marked as a Physician's sample.

(b) The provisions of paragraph (a) shall not apply to any representative of a company duly authorized by the Authority.

(3) No person shall sell any medicine, medical device or borderline product marked as a physician's sample.



**111.** (1) Subject to the provisions of subsection (3) no person shall import or accept as a donation any medicine, medical device or borderline product for free distribution or to promote within Sri Lanka, without the approval of the authority.

Permission to import and to accept as a donation of any medicine &c.

(2) The provisions of subsection (1) shall apply to the importation or receiving of medicine, medical device or borderline product as a donation during an emergency or disaster situation.

(3) Minister may, prescribe the guidelines, for accepting donations of medicines, medical devices or borderline products at any disaster or emergency situation, taking into consideration the guidelines of the World Health Organization issued in relation to accepting or receiving medicines, medical devices or borderline products during similar situations.

**112.** (1) The provisions of sections 58, 82 and 101 shall not apply to any patient who needs for his personal medication a medicine, medical device or borderline product which is not registered and licensed under this Act.

Importation &c., of medicines &c., for personal use.

(2) Such person may import the required quantity of such medicine, medical device or borderline product on a prescription issued by the medical practitioner treating him, with the prior approval of the Authority.

(3) It shall be an offence to sell any medicine, medical device or borderline product manufactured or imported under this section.

**113.** (1) No person shall manufacture, prepare, store or sell any medicine, medical device or borderline product in any premises unless such premises has been licensed in that regard by the Authority.

Licensing of premises for manufacturing &c., of medicine &c.

(2) (a) No person shall store or sell any medicine, medical device or borderline product, in any premises unless such premises has been licensed by the Authority.

(b) The provisions of paragraph (a) shall not apply to—

- (i) any patient who keeps any medicine, medical device or borderline product registered under this Act, for his personal use;
- (ii) any medicine, medical device or borderline product prescribed by regulations as safe for general use.

(3) The Authority shall maintain a register of registered manufacturers and importers and the criteria for registering shall be as prescribed.

Conditions &c.,  
pertaining to  
licence.

**114.** (1) Every licence granted under this Act shall—

- (a) be in such form as may be prescribed;
- (b) be subject to such conditions as may be prescribed;
- (c) unless cancelled earlier, be in force for such period as may be specified in such licence.

(2) A licence granted under this Act may be suspended or revoked by the Authority in case of non-compliance with the prescribed conditions.

(3) An applicant may at any time withdraw an application for a licence by notifying the Authority in writing, without prejudice to his right to re-apply for a licence.

## PART II

### REGULATION OF MANUFACTURING OF MEDICINES, MEDICAL DEVICES AND BORDERLINE PRODUCTS

Establishment of  
the  
Manufacturing  
Regulatory  
Division.

**115.** (1) The Authority shall establish for the purpose of this Act a Division to be known as Manufacturing Regulatory Division.

(2) The Authority shall appoint the head of that Division from among persons holding a recognized degree in Pharmacology, Pharmacy or any other related subject.

**116.** (1) The principal function of the Manufacturing Regulatory Division shall be the regulation of manufacturing of medicines, medical devices and borderline products in Sri Lanka. Functions of the Manufacturing Regulatory Division.

(2) The other functions of the Manufacturing Regulatory Division shall be to—

- (a) formulate schemes to provide all necessary assistance including technical knowhow to the prospective manufacturers;
- (b) provide necessary assistance to the manufacturers to market their products locally;
- (c) provide necessary assistance to manufacturers to export their products;
- (d) advise the Authority to restrict the importation of certain products where locally manufactured products are sufficiently available in Sri Lanka.

(3) For the purpose of this section “product” means a medicine, medical device or borderline product.

**117.** Minister may make regulations to give effect to all or any of the provisions of this Part of this Act. Regulations.

### PART III

#### PRICING OF MEDICINES, MEDICAL DEVICES AND BORDERLINE PRODUCTS

**118.** (1) (a) The Authority shall appoint a Committee to be known as the Pricing Committee. Pricing of medicines &c.

(b) The composition, powers and functions of the Pricing Committee shall be as prescribed.

(2) (a) The Authority shall in consultation with the Pricing Committee, determine the introductory price of medicines, medical devices and borderline products at the time of registration, based on the criteria as may be prescribed.

(b) For the purpose of paragraph (a), the Authority shall consider the prevailing market prices of similar products within the same therapeutic class, International Reference Prices and other factors as may be prescribed.

(3) For the purpose of determining the prices of New Chemical Entities, the Authority shall consider the prices in the region, the benefit of the new product and the cost effectiveness.

(4) The Minister shall in consultation with the Pricing Committee, the Consumer Affairs Authority and all stakeholders and taking into consideration all other relevant factors including the provisions of the Consumer Affairs Authority Act, No. 9 of 2003, prescribe a pricing mechanism for medicines, medical devices and borderline products.

## CHAPTER VII

### MISCELLANEOUS

#### PART I

##### REGULATION OF PHARMACIES

Every person to carry on a Pharmacy to obtain a licence.

**119.** (1) No person shall carry on a Pharmacy without obtaining a licence from the Authority.

(2) Any person who intends to carry on a Pharmacy shall make an application for that purpose in the prescribed form to the Authority.

(3) The application shall contain all such information and be forwarded with all such documents as may be set out in such form and be accompanied by the prescribed fee.

(4) The Authority may on receipt of an application refer the application to the Pharmacies Regulatory Division for their observations which shall be submitted within a specified time period.

(5) The Authority may upon consideration of all records and information pertaining to the application,

- (a) grant the applicant the licence; or
- (b) refuse the application and inform the reason for such refusal to the applicant in writing forthwith.

(6) The holder of a licence shall before the commencement of the business of a Pharmacy shall register the premises where the Pharmacy is to be carried on.

(7) The Minister shall by regulations prescribe the terms and conditions of a licence and the conditions to be satisfied to register a Pharmacy.

(8) For the purpose of this part of this Act, “holder of licence” means the person granted a licence to carry on a Pharmacy under this section.

**120.** (1) Every person who carries on a Pharmacy shall comply with Good Pharmacy Practices and other guidelines and conditions prescribed by the Authority.

Requirement to  
comply with  
Good Pharmacy  
Practices.

(2) The holder of licence shall employ at least one Pharmacist in the pharmacy to be responsible for all operations of the Pharmacy relating to medicines, medical devices or borderline products.

(3) The dispensing of medicines, medical devices or borderline products shall be carried out by the Pharmacist or a registered apprentice Pharmacist under the direct supervision of the Pharmacist.

(4) The Pharmacist shall before the sale of every medicine, medical device or borderline product, inform the buyer the cost of such medicines, medical device or borderline products.

(5) The Pharmacist shall when dispensing the medicine, medical device or borderline product provide the customer with a description of such medicine, medical device or borderline product, in the language requested for by such customer.

Regulations. **121.** Minister may make regulations to give effect to all or any of the provisions of this Part of this Act.

## PART II

### APPEALS

Appeals. **122.** (1) (a) Any person aggrieved by any decision of the Authority made under this Act may appeal in writing to the Authority to reconsider such decision within one month of the receipt of such decision.

(b) The Authority shall as soon as practicable inform its decision on such appeal to the appellant.

(2) Where the appellant is dissatisfied with the decision of the Authority, the appellant may appeal against such decision to the Appeals Committee appointed under section 123.

The Appeals Committee. **123.** (1) The Minister shall appoint an Appeals Committee to hear and determine appeals made in terms of this Act.

(2) The Appeals Committee shall consist of the following—

(a) a member appointed from among retired judges of the Supreme Court or the Court of Appeal of Sri Lanka who shall be the Chairman of the Appeals Committee;

(b) the Secretary of Health; and

(c) a member appointed from among retired Medical Consultants who has distinguished himself in the field of medicine.

(3) The members of the Appeals Committee shall hold office for a term of three years from the date of appointment, and shall be eligible for reappointment.

(4) The Minister may make regulations specifying the manner in which the meetings and business of the Appeals Committee shall be carried out.

(5) The Appeals Committee may, after studying the appeal, call for further information regarding the medicine, medical device or borderline product in question from the appellant and respective Divisions established under this Act and may call for expert opinion on such medicine, medical device or borderline product.

(6) The Appeals Committee shall on consideration of all relevant factors inform its decision to the Authority.

(7) Upon receiving the decision of the Appeals Committee, the Authority shall inform the appellant the decision of the Appeals Committee forthwith and act in accordance with the decision of the Appeals Committee.

(8) The members of the Appeal Committee may be paid such remuneration out of the Fund of the Authority with the concurrence of the Minister assigned of the subject of Finance.

### PART III

#### POWERS AND FUNCTIONS OF THE AUTHORIZED OFFICERS

**124.** (1) The Minister may appoint any Provincial Director of Health Services, any Regional Director of Health Services, any Medical Officer of Health, any Divisional Pharmacist, any Food and Drugs Inspector, Drugs Inspector or any Pharmacist attached to the Authority to be an “Authorized Officer” for the purposes of this Act.

Authorized  
Officers.

(2) Every Authorized Officer shall exercise the powers of a peace officer in terms of the Code of Criminal Procedure Act, No. 15 of 1979, for the purpose of discharging his functions under this Act.

(3) Any Authorized officer who-

- (a) acts in contravention of the provisions of this Act or any regulation or rule made thereunder or the provisions of any other written law; or
- (b) exercises the powers assigned to him under this Act in a manner or for an intention contrary to the objects of this Act, shall after a due inquiry held by a disciplinary committee appointed by the Minister, be removed from such office.

(4) The Minister shall by regulations, prescribe the constitution of the disciplinary committee and manner of conducting an inquiry.

Powers of  
Authorized  
Officers.

**125.** (1) An Authorized Officer, for the performance of his duties and the exercise of his powers under the Act may-

- (a) enter at any reasonable hour to any place where he believes any article is manufactured, prepared, packaged, re-packed, preserved, sold or stored and examine any such article and take samples thereof, and examine anything that he believes is used for the manufacture, preparation, packaging, preservation or storing of such article;
- (b) open and examine any receptacle or package that he believes to contain any article;
- (c) for the purposes of examining or search, stop or detain any vehicle in which he believes that any article is being conveyed, search that vehicle and examine such article and take samples of the said article;
- (d) examine any book, document or other records including electronic data found in any place referred to in paragraph (a) and make copies thereof or take extracts therefrom; and



- (e) seize and detain for such time as may be necessary, any article or vehicle by means of or in relation to which he believes any provisions of this Act or regulations made thereunder have been contravened.

(2) An Authorized Officer acting under this section shall if so required, produce his authority.

(3) The owner or person in charge of a place entered by an Authorized Officer in pursuance of subsection (1) and every person found therein shall give the Authorized Officer all reasonable assistance in his power and furnish him with such information and such samples as he may require.

(4) No person shall obstruct any Authorized Officer acting in the exercise of his powers under this Act or any regulation made thereunder.

(5) Where any Authorized Officer applies to obtain samples of any article exposed for sale, and the person exposing the article refuses to sell to the Authorized Officer such quantity thereof as he may require or refuses to allow that officer to take the quantity which he is empowered to take as samples, the person so refusing shall be deemed for the purposes of subsection (4) to have obstructed an Authorized Officer.

(6) No person shall knowingly make a false or misleading statement either orally or in writing to any Authorized Officer engaged in the exercise of his powers under this Act or any regulation made thereunder.

(7) No person shall remove or alter, tamper or otherwise interfere in any manner with any article seized under this Act by an Authorized Officer, without the authority of the Authorized Officer.

(8) Any article seized under this Act may, at the option of the Authorized Officer, be kept or stored in the building or place where it was seized or may at his discretion be removed to any Government Institution functioning under the Ministry of Health or the Provincial Health Services.

(9) An Authorized Officer shall inform the Authority of any seizure made under this Act as soon as practicable.

Procedure in  
respect of  
articles and  
vehicles seized.

**126.** (1) Upon the receipt of any information under section 125 (9) where the Authority is satisfied that there has not been a contravention of any of the provisions of this Act or any of the regulations made thereunder-

- (a) the Authority shall direct the Authorized Officer to release such article and vehicle;
- (b) where the owner of such article or the person in possession of such article at the time of seizure-
  - (i) consents in writing for the destruction of such article, the Authority shall direct destruction or disposal of such article and release of the vehicle;
  - (ii) does not consent in writing to the destruction of such article, the Authority shall direct the Authorized Officer, with notice to such person in possession of the article and the owner of such vehicle, to make a complaint to the Magistrate's court having jurisdiction over the area in which the offence was committed of the seizures of the article or the vehicle in respect of which the offence was committed.

(2) On complaint being made to the court under subsection (1) (b), such court shall, after trial, if found the owner or person in possession of the article-

- (a) guilty of contravening any of the provisions of this Act or regulations made thereunder, order that such

article be forfeited to the Authority to be disposed of, as the court may direct:

Provided however, that where the offender is not known or cannot be found, such article shall be forfeited to the Authority without the institution of proceedings in respect of such contravention; or

- (b) not guilty of contravening any of the provisions of this Act or regulations made thereunder, order that such article be released to such owner or person in possession thereof.

**127.** (1) Where a sample obtained by an Authorized Officer is required to be divided by him into parts, one of which shall be retained by him and the part retained by him shall be produced in court at the commencement of the trial of the prosecution in relation to such sample.

Authorized Officer to produce before court the part of the sample retained by him.

(2) The Magistrate may on his own motion and shall, at the request of any party to the prosecution, forward for analysis or examination such part of the sample produced in court under subsection (1), to the Approved Analyst.

(3) The Approved Analyst to whom such part of the sample is forwarded under subsection (2) shall send his report or certificate to the court within twenty eight days of the receipt by him of such part of the sample.

(4) The expenses of the analysis or examination shall be paid by such party as the court may direct.

**128.** A copy made or extract taken from any book, document or record by an Authorized Officer under section 125(1) (d) shall, if certified to be a true copy or extract by the Authorized Officer, be admissible in evidence against the person keeping or maintaining that book, document or record or causing that book, document or record to be kept or maintained and shall be prima facie evidence of the contents of that book, document or record.

Copy or extract of document taken by an Authorized Officer.

Analysis.

**129.** (1) An Authorized Officer shall submit any article seized by him or any portion thereof or any sample taken by him to the Authority and, unless destroyed under section 126 (1), to the Approved Analyst for analysis or examination, as decided by the Authority.

(2) Where the Approved Analyst has made an analysis or examination of the article submitted to him under subsection (1), he shall issue a certificate or report to the Authority and to the relevant authorized officer setting out in that certificate or report the results of his analysis or examination.

(3) For the purposes of this part of this Act-

“Approved Analyst” includes an Additional Approved Analyst; and

“article” means medicine, medical device or borderline product.

#### PART IV

##### GENERAL OFFENCES

General offences.

**130.** Every person who—

- (a) being a person acting under the authority of this Act, discloses any information obtained by him in or in connection with the exercise of his powers or the discharging of his functions under this Act, to any person for any purpose other than a purpose for which he is authorized to disclose such information;
- (b) obstructs, without any justifiable or lawful basis, any person acting in the exercise of his powers under this Act or any regulation made thereunder;
- (c) being a person acting under the authority of this Act, behaves or conducts himself in a vexatious or

provocative manner, while exercising or discharging any power or function under this Act; or

- (d) fails to furnish any return or information in compliance with any requirement imposed on him under this Act or knowingly makes any false statement in any return or information furnished by him,

shall be guilty of an offence under this Act.

**131.** (1) Every person who contravenes any of the provisions of this Act or any regulation made thereunder shall be guilty of an offence and shall on conviction be liable—

Punishment for the contravention of the provisions of this Act.

- (a) where the nature of the offence involves injury to the health of the public, to a fine not exceeding two hundred thousand rupees or to imprisonment for a term not exceeding three years or to both such fine and imprisonment;
- (b) for unauthorized use of State logo or any other mark which indicates that a medicine, medical device or borderline product to be state property, to a fine not exceeding one hundred thousand rupees or to imprisonment for a term not exceeding three years or to both such fine and imprisonment;
- (c) for carrying on a Pharmacy without obtaining a licence from the Authority, to a fine not exceeding one hundred thousand rupees or to imprisonment for a term not exceeding three years or to both such fine and imprisonment;
- (d) for any other offence –
  - (i) for the first offence, to a fine not exceeding one hundred thousand rupees or to

imprisonment for a term not exceeding three months or to both such fine and imprisonment;

(ii) for a second or subsequent offence, to a fine not exceeding two hundred thousand rupees or to imprisonment for a term not exceeding six months or to both such fine and imprisonment;

(e) to publish an apology in addition to the punishment mentioned in paragraphs (a), (b), (c) and (d) to the general public in one Sinhala, Tamil and English newspaper each, circulating in Sri Lanka substantially in the size of 10"x 10" in front page to the effect that he shall not repeat the offence.

(2) Where a person convicted of an offence under this Act or any regulation made thereunder is convicted of a second or subsequent, offence of a like or similar nature under this Act or regulations made thereunder, the court convicting him for the second or subsequent offence may -

(a) cause the name and address of the person convicted and the offence and the punishment imposed for such offence to be published in such newspaper or in such other manner as the court may direct and recover the cost of publication from the person convicted as if it were a fine imposed on him;

(b) cancel any licence or registration issued to the person convicted for the manufacture, importation, sale and distribution of any medicine, medical device or borderline product under this Act or any other law and inform the relevant licensing Authority accordingly.

(3) Where a person is convicted of an offence under this Act or the regulations made thereunder relating to the storage, sale, distribution and transportation of any illegal,

unregistered, counterfeit and smuggled medicine, medical device or borderline product which is marked state logo or any other marking indicating that such medicine, medical device or borderline product is state property, the Magistrate may, in addition to the punishment provided under this Act, upon application made by an Authorized Officer for closure of such premises, order the closure of such premises or discontinuance of trade or business carried on therein.

(4) Where such person fails to comply with the order issued under this section, the Magistrate shall forthwith issue an order to the Fiscal of such Court requiring and authorizing such Fiscal to close such premises and discontinue the trade or business carried on therein before a date specified in the order, not being a date earlier than three days and not later than seven days from the date of issue of such order.

**132.** Every person who commits an offence under this Act or any regulation made thereunder may be arrested without a warrant and every offence under this Act or regulations made thereunder shall be triable by a magistrate Court.

Person committing offence to be arrested without a warrant and to be tried by a Magistrate's Court.

**133.** (1) Where a person (hereinafter referred to as "the accused") is charged with an offence under this Act, he shall, upon complaint duly made by him in accordance with the provisions of section 136 of the Code of Criminal Procedure Act, No. 15 of 1979, and on giving to the prosecution not less than three days' notice of his intention, be entitled to have any other person whom he charges as the actual offender brought before the court, and if, after the commission of the offence has been proved, the accused proves to the satisfaction of the court that the commission of the offence was due to the act or default of such other person, such other person may be convicted of the offence, and, if the accused further proves that he has used all due diligence to enforce the provisions of this Act, he shall be acquitted of the offence.

Where the accused proves that some other person is guilty of the offence.

(2) Where an accused seeks to avail himself of the provisions of subsection (1)—

- (a) the prosecution, as well as the person whom the accused charges with being the actual offender, shall have the right to cross-examine him, if he gives evidence and any witness called by him in support of his pleas, and to call evidence in rebuttal; and
- (b) the court may make such order as it thinks fit for the payment of costs by any party to the proceedings to any other party thereto.

Defence.

**134.** (1) In a prosecution for the offence of sale of any medicine, medical device or borderline product contrary to the provisions of this Act or any regulation made thereunder, subject to subsection (2) it shall be a defence for the accused—

- (a) that he purchased the medicine, medical device or borderline product in a package and sold it in the same package and in the same condition that it was at the time he purchased it; and
- (b) that he could not have with reasonable diligence, ascertained that the sale of the medicine, medical device or borderline product would be in contravention of the Act or any regulation made thereunder.

(2) The defence specified in subsection (1) shall not be available to an accused unless he has within thirty days of the detection of the offence informed in writing to the Authorized Officer detecting the offence—

- (a) of his intention to avail himself of such defence; and
- (b) the name and address of the person from whom he purchased the medicine, medical device or borderline product and the date of purchase.



**135.** (1) For the purposes of this Act and of any regulations made thereunder— Presumptions.

- (a) any medicine, medical device or borderline product found, kept or exhibited in any shop or other place commonly used for the sale of articles shall be presumed until the contrary is proved to be intended for sale; and
- (b) any substance capable of being used in the composition or preparation of any medicine, medical device or borderline product which is found in the premises and used in a preparation shall be presumed until the contrary is proved, to be intended for use in the composition or preparation of that medicine, medical device or borderline product.

(2) Where in a prosecution for the offence of manufacturing a medicine which is adulterated, it is established –

- (a) that such medicine was adulterated with the addition of any other substance; and
- (b) that the accused had in his possession or premises such other substance,

it shall be presumed until the contrary is proved that such medicine was adulterated by the addition of that other substance.

(3) Where a package containing any medicine, medical device or borderline product has on or upon it the name and address purporting to be the name or address of the person who manufactured or packaged it, it shall be presumed until the contrary is proved that the medicine, medical device or borderline product was manufactured or packaged, as the case may be, by the person whose name or address appears on the package.

Offence  
committed by  
body of persons.

**136.** Where an offence under this Act or any regulation made thereunder is committed by a body of persons and-

- (a) if that body of persons is a body corporate, every person who at the time of commission of the offence was a Director, General Manager, Secretary or other similar officer of that body; or
- (b) if that body is not a body corporate, every person who at the time of commission of the offence was a member of that body,

shall be deemed to be guilty of that offence, unless he proves that such offence was committed without his consent or concurrence and that he exercised all due diligence to prevent the commission of such offence as he ought to have exercised in the circumstances having regard to the nature of his functions.

## PART V

### GENERAL

Approved  
Analyst.

**137.** (1) For the purposes of this Act and the regulations made thereunder the Government Analyst shall be the Approved Analyst.

(2) The NMQAL and the Medical Research Institute shall be the Additional Approved Analysts.

(3) Notwithstanding the provisions of subsections (1) and (2), the Minister may approve any other laboratory or institution recommended by the Authority to be an Additional Approved Analyst and notification of the approval shall be published in the *Gazette*.

(4) No person, laboratory or institution shall be approved as an Additional Approved Analyst-

- (a) if that person, the laboratory or institution does not possess the prescribed qualifications or facilities as the case may be; or

- (b) if that person is engaged directly or indirectly in any trade or business connected with the manufacture, importation, sale or distribution of medicine, medical device or borderline product.

**138.** (1) In the absence of evidence to the contrary, a document purporting to be a report or a certificate signed by the Approved Analyst or an Additional Approved Analyst upon any matter submitted to him for analysis or examination shall be sufficient evidence of the facts stated therein.

Report or certificate of the Approved Analyst or an Additional Approved Analyst.

(2) When a party against whom a report or a certificate referred to in subsection (1) is produced, requests the Approved Analyst or an Additional Approved Analyst, to be summoned as a witness, the court shall summon him, upon that party depositing in court the expenses of summoning him including such fees as may be prescribed, payable to him and shall examine him as witness.

(3) The report or the certificate referred to in subsection (1) shall not be received in evidence unless the party intending to produce it has given the party against whom it was intended to be produced a copy of the report or the certificate and reasonable notice of his intention to produce it.

**139.** Every Court shall give priority to the trial of any person charged with, or indicted for, any offence under this Act and to the hearing of any appeal from the conviction of any such offence and sentence imposed on such conviction.

Priority for trial and appeal under this Act.

**140.** (1) The provisions of this Act and any regulation made thereunder relating to medicine which are excisable articles within the meaning of the Excise Ordinance (Chapter 52) shall be in addition to and not in substitution for the provisions of that Ordinance.

Application of other written laws.

(2) The provisions of the Customs Ordinance (Chapter 235) shall apply for the purpose of the enforcement, and the prevention and punishment of contraventions or attempted

contraventions of the provisions of this Act and any regulation made thereunder relating to the importation of any medicine, medical device or borderline product.

(3) For the purposes of the application of the Customs Ordinance to any medicine, medical device or borderline product the importation of which is prohibited under this Act, medicine, medical device or borderline product shall be deemed to be goods the importation of which is prohibited under that Ordinance.

## PART VI

### RULES AND REGULATIONS

Rules.

**141.** (1) Subject to the provisions of this Act the Authority may make rules in respect of all matters for which rules are authorized or required to be made under this Act.

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

Regulations.

**142.** (1) The Minister may make regulations in respect of any matter required by this Act to be prescribed or in respect of which regulations are authorized by this Act to be made.

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

- (a) declaring that any medicine, medical device or borderline product or class of medicine, medical device or borderline product is adulterated if any prescribed substance or class of substance is present or has been added to or extracted from or omitted in, that medicine, medical device or borderline product;

- (b) declaring that any medicine, medical device or borderline product is safe for general use or not safe for general use;
- (c) pricing of medicines, medical devices and borderline products;
- (d) the labeling and packaging and the offering, exposing and advertising for sale of medicine, medical device or borderline product;
- (e) prescribing the size, dimensions, fill and other specifications of packages of, medicine, medical device or borderline product;
- (f) the use of any substance as an ingredient in medicine, medical device or borderline product to prevent the user or purchaser from being deceived or misled as to its quality, character, value, composition or to prevent injury to the health of the user or purchaser;
- (g) the standards of composition, strength, potency, purity, quality or other property of medicine, medical device or borderline product;
- (h) the method of preparation, the manufacture, preservation, packaging, storing and testing of any medicine in the interest of, or for the prevention of injury to, the health of the user or purchaser;
- (i)
  - (i) the persons to whom, the circumstances in which, and the terms and conditions subject to which, licences and registrations under this Act may be granted or refused; and
  - (ii) the manner and mode in which applications for licences and registrations under this Act may be made and dealt with;

- (j) requiring persons who manufacture or sell any medicine, medical device or borderline product to furnish information and maintain books and records;
- (k) the registration and regulation of Pharmacies and drug stores;
- (l) the terms and conditions for storage and transport of medicine, medical device, borderline product or investigational medicinal product;
- (m) the disposal of medicine, medical device, borderline product or investigational medicinal product;
- (n) the specification of recalling procedure of medicines, medical devices and borderline products and composition of committees;
- (o) the conditions relating to importers and market authorization holders;
- (p) the procedure for parallel imports and licensing for non-commercial use by the Government;
- (q) Forms to be used for the registration, renewal and licensing under this Act and the regulations made thereunder;
- (r) prohibition and restrictions relating to the sale and transport for sale of any adulterated medicine or borderline product;
- (s) prescribing the medicines, medical devices or borderline products prohibited under the Act;
- (t) the distribution and the conditions of distribution of sample of any medicine, medical device, borderline product or investigational medicinal product;

- (u) the mode and manner in which any medicine, medical device or borderline product shall be registered, the terms and conditions applicable to such registration and licensing, the fees to be levied for such registration or licensing;
- (v) the manner in which the Appeal Committee shall function and procedure of hearing Appeals;
- (w) the standards of shelf-life for manufacture of medicines, medical devices or borderline products;
- (x) procedure to be followed by the MEC, MDEC and BPEC in the conduct of its functions and the transaction of its business;
- (y) the procedure of inquiries;
- (z) the procedure to be followed by MEC, MDEC and BPEC for the respective evaluations and matters which should be included in reports;
- (aa) the review and revision of all guidelines formulated under this Act;
- (bb) the procedure for issuing of lot release certificate by Medical Research Institute in relation to vaccines and sera;
- (cc) evaluation of advertisements and other promotional material of manufacturers, importers, distributors and retailers of medicines, medical devices and borderline products;
- (dd) regulation of promotional activities pertaining to medicines, medical devices, borderline products and investigational medicinal products;
- (ee) any other matters as may be necessary for the purposes of achieving the objects and discharging the functions of the Authority.

(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 such regulation.

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

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

Institution of proceedings.

**143.** (1) A prosecution for an offence under this Act or any regulation made thereunder shall not be instituted-

- (a) except by an Authorized Officer; and
- (b) after the expiration of a period of three months from the date of detection of that offence or where sample is analysed, after the expiration of a period of one month from the date of the receipt of Analyst's report on such sample.

(2) No civil or criminal proceedings shall be instituted against person for any act which in good faith is done or purported to be done by him under this Act or any regulation make thereunder.

## PART VII

### REPEALS AND TRANSITIONAL PROVISIONS

Repeal of Act,  
No. 27 of 1980.

**144.** Cosmetics, Devices and Drugs Act, No. 27 of 1980 is hereby repealed.



**145.** Notwithstanding the repeal of Cosmetics, Devices and Drugs Act, No. 27 of 1980 (hereinafter referred to as “the repealed Act”), - Transitional provisions.

- (a) all contracts and agreements entered into under the repealed Act and subsisting on the day immediately preceding the appointed date shall, with effect from the appointed date, be contracts and agreements entered into under this Act with or on behalf of the Authority and may be enforced accordingly;
- (b) all suits, prosecutions, appeals or other legal proceedings which have been instituted in any court or tribunal by or against the Cosmetics, Devices and Drugs Authority and pending before such court or tribunal on the day immediately preceding the appointed date shall with effect from the appointed date be deemed to have been instituted by or against the Authority and may be continued accordingly;
- (c) all decrees, orders and judgments entered or made by a competent court or tribunal in favor of or against the Cosmetics, Devices and Drugs Authority and remaining unsatisfied on the day preceding the appointed date shall with effect from the appointed date be deemed to have been made in favor of or against the Authority, and may be enforced accordingly;
- (d) every regulation or rule made under the repealed Act, and in force on the day immediately preceding the appointed date and not inconsistent with the provisions of this Act, shall with effect from the appointed date be deemed to have been made under this Act and may accordingly be amended or rescinded by regulations or rules made under this Act;
- (e) every licence or registration issued by the Cosmetics, Devices and Drugs Authority and in force immediately prior to the date of operation of

this Act shall with effect from the appointed date be deemed to be a licence or registration granted by the Authority under the provisions of this Act;

- (f) every application for a licence or registration of a medicine, medical device or borderline product made to the Cosmetics, Devices and Drugs Authority under the provisions of the repealed Act shall with effect from the appointed date be deemed to be an application made to the Authority established under this Act and shall be dealt with accordingly;
- (g) all movable and immovable property vested in the Cosmetics, Devices and Drugs Authority on the day immediately preceding the appointed date, shall, with effect from the appointed date, be vested with the Authority;
- (h) all sums of money lying to the credit of the fund of the Cosmetics, Devices and Drugs Authority on the day immediately preceding the appointed date, shall stand transferred, with effect from the appointed date, to the Fund established under section 18 of this Act;
- (i) all declarations, notifications, licences and orders made or issued under the repealed Act and subsisting on the day immediately preceding the appointed date, shall in so far as they are not inconsistent with the provisions of this Act, be deemed with effect from the appointed date, to be declarations, notifications, licences and orders made or issued under the provisions of this Act and shall be construed accordingly;
- (j) every reference to the Cosmetics, Devices and Drugs Authority in any written law, notice, notification, instrument, contract, communication or other

document shall with effect from the appointed date be read and construed as a reference to the Authority established under this Act; and

- (k) every reference to the National Drugs Quality Assurance Laboratory of the Cosmetics, Devices and Medicines Authority in any written law, notice, notification, contract, communication or other document shall with effect from the appointed date be read and construed as a reference to the NMQAL of the Authority established under this Act.

## PART VIII

### INTERPRETATION

- 146.** In this Act, unless the context otherwise requires:— Interpretation.

“adulterated” means the addition of any substance to or subtraction of any constituent from a medicine, medical device or borderline product so as to affect its quality, composition or potency;

“advertisement” includes any representation by any means whatsoever, for the purpose of promoting directly or indirectly the manufacture, sale or disposal of any medicine, medical device or borderline product;

“article” means —

(a) any medicine, medical device or borderline product;

(b) anything used or capable of being used for the manufacture, preparation, preservation, packaging or storing of any medicine, medical device or borderline product ; and

(c) any labeling or advertising material;

“bioequivalence” means two pharmaceutically equivalent or pharmaceutical alternative products having their bio availabilities after administration in the same molar dose are similar to such a degree that their effects, with respect to both efficacy and safety, will be essentially the same. This is considered demonstrated if the 90% confidence intervals (90% CI) of the ratios for  $AUC_{0-t}$  and  $C_{max}$  between the two preparations lie in the range 80.00 – 125.00%;

“biowaiver” means a regulatory approval process when the application (dossier) is approved on the basis of evidence of equivalence other than an in vivo bioequivalence test. For solid oral dosage forms, the evidence of equivalence is determined on the basis of an in vitro dissolution profile comparison between the multisource and the comparator product;

“borderline products” means the products having combined characteristics of medicines and foods, medicines and medical devices or medicines and cosmetics and in deciding whether a product is a borderline product the following shall be taken into consideration:-

- (a) the intended use of the product (or its primary function) and its mode of action;
- (b) the therapeutic claims that the manufacturer makes about the product (claims to treat or prevent disease or to interfere with the normal operation of a physiological function of the human body);
- (c) the pharmacological active substance(s), if any, used in the product;

- (d) the concentration of the active substances;
- (e) the level of efficacy of the active substance of the product; and
- (f) the ingredients used and the concentrations at which they are used;

“Cosmetics” means any substance or mixture of substances manufactured, sold or represented for use in cleaning, improving or altering the complexion, skin, hair or teeth and includes deodorants, perfumes and cosmeceuticals;

“Cosmetics, Devices and Drugs Authority” means Cosmetics, Devices and Drugs Authority established under the Cosmetics, Devices and Drugs Act, No. 27 of 1980;

“counterfeit medical device” means a device which is labeled or packaged fraudulently with regard to identification;

“counterfeit medicine” means a medicine which is labeled or packaged fraudulently with regard to identification and includes any product with proper ingredients with inferior quality or containing different or inactive ingredients;

“dentist” means a person for the time being registered as a dentist under the Medical Ordinance (Chapter 105);

“Drug Inspector” mean any person with prescribed qualifications appointed as a drug inspector by the Authority;

“exhibit” refers to a public display of medicines, medical devices or borderline products at a conference, exhibition or trade fair;

“Generic medicine” means a medicine that-

- (a) has the same quantitative composition of therapeutically active substances, being substances of similar quality to those used in the registered medicine;
- (b) has the same pharmaceutical form;
- (c) is bioequivalent; and
- (d) has the same safety and efficacy properties;

“Good Distribution Practice” means good distribution practice guidelines issued by the Authority;

“Good Manufacturing Practice Guidelines” means good manufacturing guidelines issued by World Health Organization;

“Good Pharmacy Practice” means good Pharmacy practice guidelines issued by the Authority;

“Good Storage Practice” means good storage practice guidelines issued by the Authority;

“Government Analyst” means the person for the time being holding the office of the Government Analyst, any Additional Government Analyst, Deputy Government Analyst, Senior Assistant Government Analyst or Assistant Government Analyst;

“insanitary conditions” means such conditions or circumstances as are likely to contaminate medicine, medical device or borderline product with dirt or filth or render same injurious to health;

“investigational medicinal product” means a product which is under investigation by a clinical trial or equivalent studies which may include a medicine, medical device or a borderline product;

“label” includes any tag, brand, mark, pictorial or other descriptive matter, written, printed, stenciled marked, embossed or impressed on, or attached to a container of medicine, medical device or borderline product;

“labeling” includes the label and any written printed or graphic matter relating to and accompanying the medicine, medical device or borderline product;

“licence” means a licence issued under this Act;

“Medical Council” means the Medical Council established under the section 12 of the Medical Ordinance (Chapter 105);

“medical device” means any instrument, apparatus, appliance, software, material or any other article, whether used single or in combination, including the software necessary for its proper application intended by the manufacturer used in or on human beings for the purpose of:-

- (a) diagnosis, prevention, monitoring, treatment or alleviation of disease;

- (b) diagnosis, monitoring, treatment, alleviation of or compensation for an injury or handicap;
- (c) investigation, replacement or modification of the anatomy or of a physiological process;
- (d) control of conception,

and which does not achieve its intended action in or on the human body by pharmacological, immunological or metabolic means but which may be assisted in its function by such means;

a medical device does not include an Ayurveda device or a Homeopathy device;

“medical practitioner” means a person registered as a medical practitioner under section 29 or section 41 of the Medical Ordinance (Chapter 105);

“medicine” means—

- (a) any substance or mixture of substances manufactured, sold, offered for sale or represented for use in—
  - (i) the diagnosis, treatment, mitigation or prevention of disease, abnormal physical states or the symptoms thereof in man or animal; and
  - (ii) restoring, correcting or modifying functions of organs in man or animal;
- (b) a medicine or combination of medicine ready for use and placed on the market under a special name or in a characteristic form, both patent and non-proprietary preparations;



- (c) a product made out of medicinal herbal extract;
- (d) nutraceutical with therapeutic claims; and
- (e) vaccines and sera,

but does not include an Ayurvedic medicine or Homoeopathic medicine;

“Minister” means the Minister to whom the subject of Health is assigned and the term Ministry shall be construed accordingly;

“need” refers to circumstances in which a product is necessary because it is essential or very important rather than just desirable;

“nutraceutical” means a product isolated or purified from food which is generally sold in medicinal form not usually associated with food and provide physiological benefit or protection against chronic disease;

“package” includes anything in which any medicine, medical device or borderline product is wholly or partly contained, placed or packed;

“person” includes a company;

“Pharmacist” means a Pharmacist registered under the Medical Ordinance (Chapter 105);

“prescribed” means prescribed by rules or regulations made under this Act;

“prescription” means an authorization in writing to a Pharmacist from a person authorized by law to prescribe medicines or medical devices to dispense a specified medicine or medical device for use by a designated individual or for animal use;

“prohibited medicine, medical device or borderline product” means which are prohibited by regulations made under the Act;

“secretary” means the Secretary to the Minister to whom the subject of Health is assigned;

“sell” means offer, keep or expose for sale, transmit, convey or deliver for sale, for cash or credit or by way of exchange and whether by wholesale or retail and the term “sale” shall be construed accordingly;

“smuggled medicine, medical device or borderline product” means a medicine, medical device or borderline product imported or brought in to the country in contravention of the provisions of this Act and without obtaining an import license from the Authority; and

“veterinary surgeon” means a person registered as Veterinary Surgeon or a Veterinary Practitioner under the Veterinary Surgeons’ and Practitioner Act, No. 46 of 1956.

In case of an inconsistency the Sinhala text shall prevail.

**147.** In the event of an inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

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

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**IMMIGRANTS AND EMIGRANTS  
(AMENDMENT) ACT, No. 7 OF 2015**

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[Certified on 03rd June, 2015]

*Printed on the Order of Government*

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Published as a Supplement to Part II of the **Gazette of the Democratic  
Socialist Republic of Sri Lanka** of June 05, 2015

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*Immigrants and Emigrants (Amendment)*  
*Act, No. 7 of 2015*

[Certified on 03rd June, 2015]

L. D.—O. 25/2013.

AN ACT TO AMEND THE IMMIGRANTS AND EMIGRANTS  
ACT (CHAPTER 351)

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

- 1.** This Act may be cited as the Immigrants and Emigrants (Amendment) Act, No. 7 of 2015.

Short title.
- 2.** The Immigrants and Emigrants Act (Chapter 351) is hereby amended by the insertion, immediately after section 35 thereof, of the following new section:—

Insertion of new section 35A in Chapter 351.

“Taking of finger printing for passport purposes. 35A. The Authority prescribed to issue or renew passports may take finger printing for the inclusion in the passport, from a person applying for a passport or the renewal of a passport.”.
- 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.

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

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**NATIONAL AUTHORITY ON TEACHER  
EDUCATION (REPEAL) ACT, No. 8 OF 2015**

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[Certified on 03rd June, 2015]

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*National Authority on Teacher Education  
(Repeal) Act, No. 8 of 2015*

[Certified on 03rd June, 2015]

L.D.—O. 39/2009.

AN ACT TO REPEAL THE NATIONAL AUTHORITY ON TEACHER EDUCATION ACT, NO. 32 OF 1997 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 National Authority on Teacher Education (Repeal) Act, No. 8 of 2015. Short title.
- 2.** The National Authority on Teacher Education Act, No. 32 of 1997 is hereby repealed. Repeal of Act,  
No. 32 of 1997.
- 3.** (1) Notwithstanding the repeal of the National Authority on Teacher Education Act, No. 32 of 1997 (hereinafter referred to as “the repealed Act”)—

  - (a) all officers and employees, who opted for employment with the National Institute of Education immediately preceeding the date of commencement of this Act, shall be deemed to be the officers and employees employed by the National Institute of Education with effect from the date of commencement of this Act;
  - (b) all moneys lying to the credit of the fund established under section 17 of the repealed Act, on the day immediately preceding the date of commencement of this Act, shall stand transferred to the fund of the National institute of Education with effect from the date of commencement of this Act;
  - (c) all property, movable and immovable and all assets and liabilities, of the Authority established under the repealed Act, with effect from the date of



2        *National Authority on Teacher Education  
              (Repeal) Act, No. 8 of 2015*

commencement of this Act shall stand transferred to the National Institute of Education;

- (d) all debts owing to the Authority established under the repealed Act, on the day immediately preceding the date of commencement of this Act, shall be deemed with effect from the date of commencement of this Act, to be debts owing to the National Institute of Education;
- (e) all proceedings instituted by or against the Authority established under the repealed Act and pending on the day immediately preceding the date of commencement of this Act, shall be deemed with effect from the date of commencement of this Act to have been instituted by or against the National Institute of Education and shall be proceeded with accordingly;
- (f) all decrees or orders entered by any Court or tribunal in favour of or against the Authority established under the repealed Act, shall be deemed with effect from the date of commencement of this Act, to be decrees or orders entered in favour of, or against the National Institute of Education and may be enforced accordingly; and
- (g) all contracts entered into by the Authority established under the repealed Act, and subsisting on the day immediately preceding the date of commencement of this Act, shall be deemed, with effect from the date of commencement of this Act, to be contracts entered into by the National Institute of Education.

(2) For the purposes of this section—

“Authority” means the National Authority on Teacher Education established under section 2 of the repealed Act;

*National Authority on Teacher Education* 3  
*(Repeal) Act, No. 8 of 2015*

“National Institute of Education” means the National Institute of Education established under the National Institute of Education Act, No. 28 of 1985.

- 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 any inconsistency.

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

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**INLAND REVENUE (AMENDMENT)  
ACT, No. 9 OF 2015**

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[Certified on 30th October, 2015]

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*Inland Revenue (Amendment)  
Act, No. 9 of 2015*

[Certified on 30th October, 2015]

L.D.—O. 11/2015

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. This Act may be cited as the Inland Revenue (Amendment) Act, No. 9 of 2015, and shall be deemed for all purposes to have come into operation on April 1, 2015 unless stated otherwise.

Short title and the date of operation.

2. Section 7 of the Inland Revenue Act, No. 10 of 2006 (hereinafter referred to as the “principal enactment”) as last amended by Act, No.8 of 2014 is hereby further amended in paragraph (b) of that section as follows:-

Amendment of section 7 of the Inland Revenue Act, No. 10 of 2006.

- (1) by the substitution in sub-paragraph (xvii) of that paragraph for the words and figures “on or before March 31, 2008 or for any year of assessment commencing on or after April 1, 2013, arising out of business”, of the words and figures “on or before March 31, 2008, arising out of business”;
- (2) by the substitution in sub-paragraph (lxxii) of that paragraph for the words and figures “Act, No. 12 of 1986; and”, of the words and figures “Act, No. 12 of 1986;”;
- (3) by the substitution in sub-paragraph (lxxiii) of that paragraph for the words and figures “Trust Ordinance (Chapter 87).”, of the words and figures “Trust Ordinance (Chapter 87); and” ; and

- (4) by the addition immediately after sub-paragraph (lxxiii) of that paragraph, of the following new sub-paragraph:-

“(Ixxiv) the Diabetes Association of Sri Lanka incorporated by the Diabetes Association of Sri Lanka (Incorporation) Act, No. 1 of 1992.”.

Amendment of section 8 of the principal enactment.

**3.** Section 8 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended in subsection (1) of that section as follows:-

- (1) by the substitution in paragraph (x) of that subsection for the words “for that year of assessment.”, of the words “for that year of assessment; and”; and
- (2) by the addition immediately after paragraph (x) of that subsection, of the following new paragraph:-

“(y) benefit from provision of any loan by the employer free of interest or at a subsidised rate of interest, if such loan is provided not out of funds borrowed for that purpose.”.

Amendment of section 9 of the principal enactment.

**4.** Section 9 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended as follows:-

- (1) by the substitution in sub-paragraph (ii) of paragraph (h) of that section, for the words and figures “commencing on or after April 1, 2011, to any individual”, of the words and figures “commencing on or after April 1, 2011, but prior to January 1, 2015, to any individual”;
- (2) by the addition immediately after paragraph (h) of that section, of the following new paragraphs:-

“(hh) such part of any interest accruing for, or arising in, for the period commencing on January 1, 2015 and ending on March 31,

2015, or for any year of assessment commencing on or after April 1, 2015 to any individual who is a citizen of Sri Lanka and resident in Sri Lanka and who is sixty years or more or reaching sixty years during the period commencing from January 1, 2015 and ending on March 31, 2015 or who is more than fifty nine years old on the first day of the year of assessment commencing on or after April 1, 2015, from any deposit maintained in any bank or financial institution authorized by the Central Bank of Sri Lanka to accept deposits from the general public or any registered society within the meaning of the Co-operative Societies Law, No. 5 of 1972;

*(hhh)* such part of any interest accruing for, or arising in, any year of assessment commencing on or after April 1, 2015, to any individual or charitable institution where such individual or charitable institution maintains one savings account or more than one savings account, where the interest paid for a month is less than five thousand rupees.

For the purpose of this paragraph, “savings account” means an account, whether or not subject to any condition affecting the right to withdraw money therefrom and which bears interest at a rate not dependent on the period for which the deposit is maintained;” and

(3) by the addition immediately after paragraph *(o)* of that section , of the following new paragraphs:-

“(p) the interest or discount accruing or arising to any person from any investment made

*Inland Revenue (Amendment)  
Act, No. 9 of 2015*

on or after January 1, 2015 in any Corporate Debt Security, issued by the Urban Development Authority established by the Urban Development Authority Law, No. 41 of 1978; and

- (q) the interest accruing or arising to any individual who is Sri Lankan, living or employed abroad from any investment made on or after January 1, 2015 in Nation Development Bonds issued by the Central Bank of Sri Lanka on behalf of the Government.”.

Amendment of section 10 of the principal enactment.

**5.** Section 10 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended in subsection (1) of that section as follows:-

- (1) by the substitution in paragraph (l) of that subsection for the words “the second mentioned dividend by that company.”, of the words “the second mentioned dividend by that company;” and
- (2) by the addition immediately after paragraph (l) of that subsection, of the following new paragraph:-

“(m) any dividend paid to a shareholder of any new undertaking commenced on or after April 1, 2015 for manufacture of products for export, and which is not formed by splitting-up or re-construction of an existing undertaking with an investment of not less than two million US Dollars (or equivalent in any other currency) and for which depreciation allowances are entitled to under paragraph (h) of the first proviso to paragraph (a) of subsection (1) of section 25, where such dividends



are paid out of such profits and income of such new undertaking during the period reckoned from the year of assessment in which such new undertaking commences to carry on commercial operations and another four years of assessment immediately succeeding that year of assessment.”.

6. Section 13 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended as follows:-

Amendment of section 13 of the principal enactment.

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

“(*qqqq*) one half of the profits and income for any period on or after April 1, 2015 from the production of films or dramas of any individual who produces an award winning cinema or a drama at an international film or drama festival, for a period of five years of assessment commencing from the year in which such award is received;” ;

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

“(*ttt*) the profits and income arising or accruing to any Unit Trust from investments made on or after January 1, 2015 in US Dollar deposits or US Dollar denominated securities listed in any foreign stock exchange;” ; and

(3) by the insertion immediately after paragraph (*yyyyyyyy*) of that section, of the following new paragraph:-

“(*yyyyyyyy*) the profits and income arising or accruing to any company, partnership or body of persons

outside Sri Lanka for any year of assessment commencing on or after April 1, 2015, from any payment made by way of royalty as a specific requirement of any information technology or business process outsourcing company in Sri Lanka, for the year of assessment in which such company in Sri Lanka commences such operations and for another year of assessment immediately succeeding that year of assessment;”.

Amendment of section 25 of the principal enactment.

**7.** Section 25 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended as follows:—

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

(a) by the repeal of sub-paragraph (v) and sub-paragraph (vi) of paragraph (a) of that subsection, and the substitution therefor, of the following sub-paragraph:—

“(v) any qualified building constructed or any unit of a condominium property acquired and which is approved by the Urban Development Authority established by the Urban Development Authority Law, No. 41 of 1978 and constructed to be used as a commercial unit or any hotel building (including a hotel

building complex) or any industrial building (including any industrial building complex) acquired from a person who had used such building in any trade or business-

(A) prior to April 1, 2015 at the rate of six and two third *per centum* per annum, on the cost of construction or cost of acquisition of such building or unit; or

(B) on or after April 1, 2015 at the rate of ten *per centum* per annum on the cost of construction or the cost of acquisition of such building or unit;”;

(b) by the addition immediately after paragraph (g) of the proviso to paragraph (a) of that subsection, of the following new paragraph:-

“(h) where any plant, machinery or equipment acquired and used on or after April 1, 2015, in any new undertaking commenced on or after April 1, 2015 for the manufacture of products for exports with an investment of not less than two million US Dollars or its equivalent in other currency and which is not formed by splitting up or re-construction of an existing undertaking, the rate of depreciation shall be hundred *per centum* of the cost of acquisition;”;

- (c) in the second proviso to paragraph (a) of that subsection, by the substitution for the words and figures “referred to in sub-paragraphs (i), (ii), (iii), or (iv)”, of the words and figures “referred to in sub-paragraph (i), (ii), (iii), (iv) or (v)”;
- (d) in the proviso to paragraph (i) of that subsection, by the insertion immediately after paragraph (B) of that proviso, of the following new paragraph:–
- “(C) where such expenditure on research is incurred on or after April 1, 2015, for any innovation or research relating to high value agricultural products and such research is carried out by such person himself or through any research institution, in Sri Lanka”;
- (e) by the insertion immediately after paragraph (i) of that subsection, of the following paragraph:–
- “For the purpose of this paragraph the Commissioner-General shall issue guidelines in order to ensure the uniform application of deduction;”;
- (f) by the substitution in sub-paragraph (iv) to the proviso to paragraph (k) of that subsection for the words and figures “under Chapter XIV or in the opinion”, of the words and figures “under Chapter XIV of this Act where such benefit is not exempt under paragraph (s) of subsection (1) of section 8 of this Act, or in the opinion”;

(g) by the repeal of paragraph (w) of that subsection and the substitution therefor, of the following new paragraphs:-

“(w) for any year of assessment commencing on or after April 1, 2014 any royalty or ground rent payable for the relevant year of assessment and paid by such person if such amount was not allowed to be deducted prior to April 1, 2014, under paragraph (a) of subsection (5) of section 32;

(x) for any year of assessment commencing on or after April 1, 2015, an amount equal to three hundred *per centum* of the expenditure incurred by any person registered with the Tertiary and Vocational Education Commission established under the Tertiary and Vocational Educational Act, No. 20 of 1990 on standard skill development training by any institution recommended by such Commission to be provided to trainees;

(y) for any year of assessment commencing on or after April 1, 2015, an amount equal to three hundred *per centum* of the expenditure incurred by any person for brand promotion for the export of products manufactured by such persons.

For the purpose of this paragraph “brand promotion” means, creating an internationally recognized brand name for a local value added product or produce.”;

- (2) in subsection (5) of that section, by the insertion at the end of the proviso to that subsection, of the following new paragraph :-

“For the purpose of this subsection “person” includes a partnership.”;

- (3) in subsection (7) of that section-

(a) by the substitution for the words in the definition of “capital assets” in paragraph (b) of that subsection for the words “means any plant, machinery, fixture, fitting, utensils, articles or equipment”, of the words “means any plant, machinery, fixture, fitting, utensils, articles or equipment, including computer software or intangible assets other than goodwill.”;

(b) by the repeal of sub-paragraph (iii) of paragraph (f) of that subsection, and the substitution therefor, of the following new sub-paragraph:-

“(iii) where a company is incorporated (hereinafter referred to as the “first mentioned company”) to -

(a) take over the business (including the capital assets) carried on by an individual either solely or in partnership with others, and acquires the capital assets of such business being carried on by such individual or partnership;  
or

- (b) segregate the business of long term insurance and general insurance as separate businesses as required in terms of Regulation of Insurance Industry (Amendment) Act, No. 3 of 2011 or to consolidate, acquire or merge of any bank, financial institution or leasing company under the guidance of the Central Bank of Sri Lanka subject to conditions specified in the Guidelines issued by the Commissioner General where such businesses are carried out separately prior to such segregation, consolidation, acquisition or merger, by each such company (hereinafter referred to as the “second mentioned company”),

the cost of acquisition of each capital asset by the first mentioned company shall be deemed to be the cost of acquisition of such capital asset by such individual or partnership or the second mentioned company, reduced by the amount of any allowance for depreciation granted in respect of such asset to such

individual or partnership or second mentioned company, and the date of acquisition of such capital assets by the first mentioned company, shall be deemed to be the date of acquisition of such capital asset by such individual, partnership or second mentioned company;”.

Amendment of section 26 of the principal enactment.

**8.** Section 26 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended in subsection (1) of that section as follows:-

(1) in paragraph (l) of that subsection:-

- (a) by the substitution for the words and figures in sub-paragraph (v) of that paragraph “the Value Added Tax Act, No. 14 of 2002; or” of the words and figures “the Value Added Tax Act, No. 14 of 2002 and any Nation Building Tax on Financial Services within the provisions of the Nation Building Tax Act, No. 9 of 2009; or”;
- (b) by the substitution in sub-paragraph (vii) of that paragraph for the words and figures “Act, No. 12 of 2013;”, of the words and figures “ Act, No. 12 of 2013; or”; and
- (c) by the insertion immediately after sub-paragraph (vii) of that paragraph, of the following new sub-paragraph:-

“(viii) Super Gain Tax, Bars and Taverns Levy, Casino Industry Levy, Mobile Telephone Operator Levy, Satellite



Location Levy, Dedicated Sports Channel Levy and Mansion Tax imposed and levied under the provisions of the Finance Act, No. 10 of 2015;” and

- (2) by the repeal of paragraph (m) of that subsection and substitution therefor, of the following new paragraph:-

“(m) any ground rent or royalty payable for any period prior to April 1, 2014 and paid after April 1, 2014 which is deductible under paragraph (a) of subsection (5) of section 32 or annuity paid by such person;”.

- 9.** Section 32 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended in subsection (5) of that section as follows:-

Amendment of section 32 of the principal enactment.

- (1) in paragraph (a) of that subsection, by the substitution for all the words and figures from “sums paid by such person” to the words and figures “subsection (1) of section 26:”, of the following words and figures:-

“sums paid by such person for any year of assessment by way of:

- (i) any ground rent or royalty payable for any period prior to April 1, 2014 and which is paid after April 1, 2014; or  
(ii) annuity or interest,

which he is not entitled to deduct under section 25.

For the purpose of this paragraph interest does not include the excess referred to in paragraph (x) or paragraph (y) of subsection (1) of section 26:”; and

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

“(dd) the balance, if any, of any loss deductible under the provisions of this Act, of any business of any bank, financial institution or leasing company which is consolidated, acquired or merged in terms of the guidelines issued by the Central Bank of Sri Lanka subject to conditions specified in the guidelines issued by the Commissioner General, shall continue to be deducted, if it would have been claimed under this section prior to such consolidation, acquisition or merger, notwithstanding anything to the contrary in any other provision of this Act, but subject to the provisions of paragraph (b), from the total statutory income of the respective bank, financial institution or leasing company as a result of such consolidation, acquisition or merger;”.

Amendment of section 34 of the principal enactment.

**10.** Section 34 of the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended as follows:-

- (1) in subsection (2) of that section: -

- (a) in paragraph (b) of that subsection, by the addition immediately after subparagraph (ix), of the following new subparagraph:-

“(x) National Kidney Fund established under the National Kidney Foundation of Sri Lanka (Incorporation) Act, No. 34 of 2006;”;

- (b) in the paragraph (s) of that subsection, by the substitution for all the words and figures from “investment of not less than” to the words and figures “business on or after April 1, 2011:”, of the words and figures “investment of not less than fifty million rupees in the acquisition of fixed assets made by any person on or after April 1, 2011 but before April 1, 2014 in the expansion of any undertaking which would have been qualified for exemption under section 16C or section 17A had such undertaking commenced to carry on business on or after April 1, 2011:”;
- (c) in paragraph (u) of that subsection, by the substitution for all the words and figures from “after April 1, 2013, then-” to the words “whichever is lower;”, of the following words and figures:-

“after April 1, 2013, then-

- (i) such part of profits in excess of five hundred thousand rupees ;  
or
- (ii) for any year of assessment ended prior to April 1, 2015, one hundred thousand rupees and for any year of assessment commencing on or after April 1, 2015, two hundred and fifty thousand rupees,

whichever is lower;”;

- (d) by the substitution for paragraph (v) of that subsection, of the following new paragraph:-

“(v) such part of official emoluments arising in Sri Lanka to any individual who is not a citizen of Sri Lanka and not resident in Sri Lanka—

(i) for any year of assessment commencing on or after April 1, 2013, but prior to April 1, 2015 does not exceed one hundred thousand rupees; or

(ii) for any year of assessment commencing on or after April 1, 2015 does not exceed two hundred and fifty thousand rupees;”;

- (e) by the repeal of paragraph (x) of that subsection and the substitution therefor, of the following new paragraph:-

“(x) any expenditure incurred by any bank, any financial institution or any leasing company, by way of cost of acquisition or merger of any other bank, any other financial institution or any other leasing company, where such cost is ascertained by considering all the facts on case by case basis in accordance with the guidelines

issued by the Central Bank of Sri Lanka, in the manner specified by the Commissioner General for that purpose.”; and

- (2) in subsection (4) of that section by the insertion immediately after sub-paragraph (ix) of paragraph (b) of that subsection, of the following new sub-paragraph:-

“(x) in respect of any qualifying payment referred to in paragraph (x) of subsection (2), on the expenditure incurred by any bank or other company referred to in that paragraph in any year of assessment shall not exceed one third of the assessable income or three hundred million rupees whichever is higher. The balance, if any, not deductible in the same year of assessment shall be carried forward and be deductible from the assessable income of such bank or other company for the next succeeding year of assessment and so on subject to the same conditions.”.

**11.** Section 39 of the principal enactment is hereby amended by the substitution for the words “The gross royalty payable”, of the words “ The gross royalty (not being royalty exempt under any other provision of this Act) payable”.

Amendment of section 39 of the principal enactment.

**12.** Section 40B of the principal enactment as last amended by Act, No.18 of 2013 is hereby further amended by the substitution for the words and figures “commencing on or after April 1, 2009, of any”, of the words and figures “commencing on or after April 1, 2009 but prior to April 1, 2015, of any”.

Amendment of section 40B of the principal enactment.

Amendment of section 40C of the principal enactment.

**13.** Section 40C of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for all the words and figures from “Where the taxable income” to the words “and the rate of income tax”, of the following words and figures:-

“Where the taxable income of any individual:

- (i) being a citizen of Sri Lanka, for any year of assessment commencing on or after April 1, 2014 but prior to April 1, 2015, includes any profits from employment in the exercise of his duties as a professional; or
- (ii) includes any profits from employment for any year of assessment commencing on or after April 1, 2015,

(hereinafter in this section referred to as “relevant profits”) and the rate of income tax”.

Amendment of section 45 of the principal enactment.

**14.** Section 45 of the principal enactment as last amended by Act, No. 8 of 2012, is hereby further amended as follows:-

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

- (a) in paragraph (b) of that subsection, for the words “tourism; or”, of the words “tourism;”;
- (b) in paragraph (c) of that subsection, for the words “construction work;” of the words, “construction work; or”; and
- (c) by the addition immediately after paragraph (c) of that subsection, of the following new paragraph :-

“(d) undertaking for the manufacture of sugar;” and

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

“(e) undertaking for the manufacture of sugar” means an undertaking carried on for locally manufacturing sugar by using sugar cane or beet or any other produce exclusively cultivated locally.”.

**15.** Section 46 of the principal enactment as last amended by Act, No. 22 of 2011 is hereby further amended as follows:-

Amendment of section 46 of the principal enactment.

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

(a) in paragraph (b) of that subsection, for the words “tourism; or”, of the words “tourism;”;

(b) in paragraph (c) of that subsection, for the words “construction work;”, of the words “construction work; or”; and

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

“(d) undertaking for the manufacture of sugar;” and

- (2) in subsection (2) of that section by the substitution for the words “profits and income from any agricultural undertaking” and “undertaking for construction work” shall”, of the words “profits and income from any agricultural undertaking”, “undertaking for construction work” and “undertaking for the manufacture of sugar”, shall”.

Insertion of new section 48D of the principal enactment.

**16.** The following new section is hereby inserted immediately after section 48C of the principal enactment and shall have effect as section 48D of that enactment:-

“Extension of the period specified for the fulfilment of investment criteria by any company entered into an agreement with the Board of Investment of Sri Lanka under section 16D or section 17A.

48D. Notwithstanding the period specified in section 16D or paragraph (b) and (c) of subsection (2) of section 17A to complete investment and to commence the commercial operations by any new undertaking which has been approved by the Board of Investment of Sri Lanka by entering into an agreement under section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 which provides tax holiday under section 16D or section 17A of this Act, if the approval of the Board of Investment was granted prior to October 31, 2014 and the company which invested in such undertaking is unable to complete the required investment prior to April 1, 2015 and to commence commercial operations prior to April 1, 2016 due to any practical reasons depending on the nature of the business, such period shall be extended up to April 1, 2018, if the Commissioner-General is satisfied that the nature of the activities engaged in by such new undertaking are only activities qualified under section 16D or section 17A and the Board of Investment of Sri Lanka confirms, on request made by the investor, that the reasons for such extension is justifiable and acceptable by examining the status of the progress of such new undertaking.”.

Amendment of section 56D of the principal enactment.

**17.** Section 56D of the principal enactment is hereby amended as follows:-

- (1) by the substitution in that section for the words “locally manufactured garments, bags made out of fabric, linen, curtains or any other goods,”, of the





and the payment for such services are made by such exporter, foreign principal or the recipient of the services of the freight forwarder, to such person in Sri Lanka”; and

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

“For the purpose of this section “freight forwarder” means a person or a partnership who or which is registered with the Central Bank of Sri Lanka under the Exchange Control Act, as a Freight forwarder and who-

- (i) issues multi-modal documents of carriage covered by a Freight Forwarders’ “All Risks and Legal Liability Insurance Policy”; and
- (ii) furnishes, together with the return of relevant turnover for any relevant quarter, copies of the statements, furnished to the Controller of Exchange in respects of each month comprised in such relevant quarter of turnover prepared in the form specified in the Third Schedule to the Notification issued by the Controller of Exchange under section 29B of the Exchange Control Act, and net collections prepared in the form specified in the Fourth, Fifth and Sixth Schedules to such Notification.”.

Amendment of section 59B of the principal enactment.

**19.** Section 59B of the principal enactment as last amended by Act, No. 8 of 2014, is hereby further amended in paragraph (b) of subsection (2) of that section as follows:-

- (1) in sub-paragraph (ii) of that paragraph, for the words and figures “being any year of assessment commencing on or after April 1, 2013 does not exceed

five hundred million rupees;”, of the words and figures “ being any year of assessment commencing on or after April 1, 2013, but prior to April 1, 2015 , does not exceed five hundred million rupees;”; and

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

“(iii) being any year of assessment commencing on or after April 1, 2015, does not exceed seven hundred and fifty million rupees.”.

**20.** Section 59F of the principal enactment is hereby amended by the repeal of subsection (1) of that section and substitution therefor, of the following new subsection :-

Amendment of section 59F of the principal enactment.

“(1) Where the taxable income of any individual being a citizen of Sri Lanka, for any year of assessment commencing on or after April 1, 2014, includes any profits and income from providing professional services as a professional (hereinafter in this section referred to as the “relevant profits”) and the rate of income tax payable under the First Schedule to this Act, on a part of such taxable income (hereinafter in this section referred to as the “relevant part of the taxable income”) exceeds twelve *per centum*, then in regard to the relevant part of the taxable income, the tax payable shall be computed as given below:-

(a) where such relevant part of the taxable income exceeds the amount of the relevant profits then the tax payable on such relevant part of the taxable income shall be computed as follows:-

(i) if such relevant profits does not exceed twenty five million rupees, then the tax payable on such

portion of the relevant part of the taxable income as is equal to the relevant profits, shall be at the rate of twelve *per centum*, and the tax payable on the balance of the relevant part of the taxable income, shall be computed according to such of the rates above twelve *per centum*, as are applicable thereto under the First Schedule to this Act; or

- (ii) if such relevant profits exceed twenty five million rupees, then the tax payable,
- on such portion of the relevant part of the taxable income as is equal to twenty five million rupees shall be at twelve *per centum*;
  - on such portion of the balance as does not exceed ten million rupees shall be at the rate of fourteen *per centum*; and
  - on any balance relevant part of the taxable income shall be computed according to such of the rates above twelve *per centum*, as are applicable thereto under the First Schedule to this Act subject to the following:—

- (A) where the rate of income tax, under the First Schedule to this Act, payable on a portion of such balance relevant part of the taxable income exceeds sixteen *per centum*:
- the tax payable on such balance relevant part of the taxable income as is not exceeding the excess of relevant profits over thirty five million rupees shall be computed at sixteen *per centum*; and
  - the tax payable on any balance of the relevant part of the taxable income, shall be computed according to such of the rates above sixteen *per centum*, as are applicable thereto under the First Schedule to this Act; or
- (B) where the rate of income tax payable under the First Schedule to this Act, on any portion of such balance relevant part of the taxable income does not exceed sixteen *per centum*, then the tax payable on the entirety of such balance shall be computed at sixteen *per centum*; or

- (b) where such relevant part of the taxable income does not exceed the amount of the relevant profits, then the tax payable on the relevant part of the taxable income shall be computed as follows:-
- (i) if such relevant profits do not exceed twenty five million rupees then, the tax payable on the entirety of the relevant part of the taxable income, shall be at twelve *per centum*; or
  - (ii) if the relevant profits exceed twenty five million rupees, then the tax payable,
    - on the portion by which twenty five million rupees exceeds the amount by which the relevant profits exceed relevant part of the taxable income shall be at twelve *per centum*;
    - on the portion up to ten million rupees of the balance relevant part of the taxable income shall be at fourteen *per centum*; and
    - on any balance relevant part of the taxable income shall be at sixteen *per centum*.”.

**21.** The following new sections are inserted immediately after section 59H of the principal enactment and shall have effect as sections 59I, 59J, 59K, 59L and 59M of that enactment :-

Insertion of sections 59I, 59J, 59K, 59L and 59M of the principal enactment.

“Rate of income tax applicable to profits and income of any manufacturing company which carries on an expansion of such business to any Province other than the Western Province.

59I. The tax rate applicable on the profits and income of an existing company carrying on a business of manufacture of products (other than liquor or tobacco), on expansion of the manufacturing of such products of such company in any Province other than the Western Province (not by relocating the existing company or part thereof), by investing in the acquisition of fixed assets (other than land or building) not less than three hundred million rupees for any year of assessment commencing on or after April 1, 2015 but prior to April 1, 2017, and which is liable to pay income tax at the rate specified in item 3 of PART-B of the Second Schedule to this Act, shall be reduced by fifty *per centum* up to a maximum not exceeding five hundred million rupees, for the year of assessment in which such company commences the commercial operations of such expansion project and another four years of assessment immediately succeeding that year of assessment.

Rate of income tax applicable to the profits and income of a new company engaged in any manufacturing business.

59J. The tax rate applicable on the profits and income of any company which is registered with the Department of Inland Revenue for tax purposes on or before December 31, 2015 with a committed investment in excess of five hundred million rupees, to be made in any manufacturing business (other than liquor or tobacco based products) not by splitting-up or re - construction of an existing undertaking of

any nature within the specified period as approved by the Commissioner General, shall be reduced by fifty *per centum* for the year of assessment in which such company commences the commercial operations and for consecutive period of six years of assessment immediately succeeding that year of assessment, if the applicable rate of income tax is twenty eight *per centum*.

Income tax payable by local manufacturer who is in the business since 1970. 59K. Such part of the tax computed in accordance with this Act, for any year of assessment commencing on or after April 1, 2015, as being payable by any manufacturer who has been in the business of manufacturing since the year nineteen seventy and sustained competitiveness with imports, shall notwithstanding anything to the contrary in any other provisions of this Act, be reduced by ten *per centum*, on the profits and income from the sales made on such manufactured products (other than liquor or tobacco based products) in the local market which is liable to tax at the maximum rate of twenty eight *per centum* on the profit on such sales.

Income tax payable by local entrepreneurs engaged in intercropping activities or vegetable and food processing activities. 59L. Such part of the tax computed in accordance with this Act, for any year of assessment commencing on or after April 1, 2015, as being payable by any local entrepreneurs engaged in the intercropping activities or vegetable and food processing activities, be reduced by fifty *per centum*, on the profits and income from such activities.

For the purpose of this section :

“local entrepreneur” means, a person who is a citizen of Sri Lanka and



includes a company or partnership, the controlling interest of which is held by Sri Lankans;

“Intercropping activities” means, cultivation of two or more crops simultaneously on the same field;

“vegetable and food processing activities” means, processing of vegetables or foods by any person with not less than thirty five percent of local value addition and the final product shall consist of not less than seventy *per centum* of locally grown vegetables or locally manufactured foods.

Income tax payable by a person on an undertaking located in any lagging region.

59M. Such part of the tax computed in accordance with this Act, as being payable by any person being a manufacturer or provider of services who made investment in any undertaking for the manufacture or the provision of services located in any lagging region in a sum of not less than two hundred and fifty million rupees on or after February 1, 2015 but prior to March 31, 2017, shall notwithstanding anything to the contrary in any other provisions of this Act, be reduced by fifty *per centum*, on the profits and income of such person for the year of assessment in which such undertaking commences business operations and another four years of assessment immediately succeeding that year of assessment.

For the purpose of this section “lagging region in relation to any year of assessment” means, any Divisional Secretary’s Division as

being in a state of economic backwardness as specified, by the Commissioner-General by Notice published in the Gazette in consultation with any appropriate authority within whose jurisdiction such Division comes and with the approval of the Minister.”.

Amendment of section 61 of the principal enactment.

**22.** Section 61 of the principal enactment as last amended by the Act, No. 22 of 2011 is hereby further amended in subparagraph (ii) of paragraph (b) of subsection (1) of that section, by the substitution for the words and figures “distributable profits of such company for the year of assessment”, of the words and figures “distributable profits of such company other than a company referred to in paragraph (h) of the first proviso to paragraph (a) of subsection (1) of section 25, for the year of assessment”.

Amendment of section 63 of the principal enactment.

**23.** Section 63 of the principal enactment as last amended by the Act, No. 8 of 2014 is hereby further amended by the addition at the end of that section, of the following paragraph:-

“For the purpose of this section the profits and income from such dividends which form part of the profits under section 3(a) of this Act, means profits and income after deducting expenses in ascertaining the profits from such business of receiving dividends.”.

Amendment of section 94 of the principal enactment.

**24.** Section 94 of the principal enactment is hereby amended as follows:-

- (1) by the substitution for the word “royalties” wherever it occurs in that section, of the words “royalties or fees for technical services”;
- (2) in paragraph (b) of that section for the words and figures “ under section 32,”, of the words and figures “ under section 25,”; and

- (3) by the addition at the end of that section, of the following new paragraph:-

“For the purpose of this section the term “fees for technical services” means payments of any kind, received as consideration for managerial or technical or consultancy services including the provision of services of technical or other personnel other than employment or professional services performed through a fixed base.”.

- 25.** Section 95 of the principal enactment as last amended by the Act, No. 22 of 2011 is hereby further amended in subsection (1) of that section as follows:-

Amendment of section 95 of the principal enactment.

- (1) in paragraph (b) of that subsection by the substitution for the words “out of income arising in Sri Lanka”, of the following:—

“out of income arising in Sri Lanka; or

- (c) fees for technical services referred to in section 94,”;

- (2) in paragraph (aaa) of the proviso to that subsection, by the substitution for the words “provision of this Act; and”, of the words “provision of this Act;”;
- (3) in paragraph (b) of the proviso to that subsection, by the substitution for the words “banking unit.”, of the words “banking unit ; and”; and
- (4) by the addition immediately after paragraph (b) of the proviso to that subsection, of the following new paragraph:-

“(c) for any year of assessment commencing on or after April 1, 2015, no deduction shall be made under this section from any interest paid to any individual on money deposited

in any bank or financial institution and tax is deductible on such interest at the rate of two and a half *per centum* as referred to in section 133 of this Act.”.

Insertion of new section as section 105B in the principal enactment.

**26.** The following new section is hereby inserted immediately after section 105A of the principal enactment and shall have effect as section 105B of that enactment:-

“The use of electronic communications or electronic records.

**105B.** (1) The Minister may, on the recommendation of the Commissioner-General make regulations for the purpose of authorizing or facilitating the use of electronic communications or electronic records in respect of matters specified in section 8 of the Electronic Transactions Act, No. 19 of 2006.

(2) For the purpose of application of the electronic means in filing returns, submitting information and documents, the relevant sections of the Act are amended as follows which shall come into effect on such date as the Minister may appoint by Order published in the Gazette.

- (a) in sections 28(4), 36(2)(b), 70(1), 73(1), 76(3), 104(2), 104A(2), 111, 112, 118, 122, 125(1), 130, 133, 162, 163, 165 and 177 by the substitution for the words “in writing” wherever it occurs in those sections, of the words “in writing or electronic means”, respectively;
- (b) in sections 106 and 107 the words “in writing”, wherever it arising relating to the filing of return, issue of notices, submission of information or documents for the purposes of those sections, by the substitution, of the words “in writing or electronic means”, respectively;

- (c) in section 107 in paragraph (a) and in paragraph (b) of the proviso of subsection (1) of that section, by the substitution for the words “published in the *Gazette*.”, of the words “published in the *Gazette* or official website of the Department of Inland Revenue.”, respectively.

**27.** Section 106 of the principal enactment, as last amended by the Act, No. 8 of 2014 is hereby further amended in paragraph (c) of the proviso to subsection (1) of that section, by the substitution for the words “income tax at the rate of ten *per centum* has been deducted”, of the words “income tax at the rate specified for the purpose of deduction has been deducted”.

Amendment of section 106 of the principal enactment.

**28.** Section 107 of the principal enactment, as last amended by the Act, No. 8 of 2014 is hereby further amended by the repeal of paragraph (aa) of subsection (3) of that section and the substitution therefor, of the following new paragraph:-

Amendment of section 107 of the principal enactment.

“(aa) “approved accountant” for any year of assessment commencing on or after April 1, 2014 means:

- (i) an accountant who is a member of the Institute of Chartered Accountants of Sri Lanka; or
- (ii) an accountant who is a fellow member of the Association of Accounting Technicians of Sri Lanka incorporated under the Companies Act, No. 07 of 2007 in relation to any person other than a company, or any partnership where the turnover of the business of such person or partnership for the year does not exceed five hundred million rupees;”.

Amendment of section 115 of the principal enactment.

**29.** Section 115 of the principal enactment as last amended by Act, No. 8 of 2012 is hereby further amended in paragraph (a) of subsection (1) of that section by the substitution for sub-paragraph (i), of the following new sub-paragraph:-

“(i) receives remuneration:

- (A) for any year ending prior to April 1, 2015, in excess of fifty thousand rupees per month or six hundred thousand rupees per year: or
- (B) for any year commencing from April 1, 2015, in excess of sixty two thousand and five hundred rupees per month or seven hundred and fifty thousand rupees per year;”.

Amendment of section 133 of the principal enactment.

**30.** Section 133 of the principal enactment as last amended by the Act, No. 8 of 2014 is hereby further amended in subsection (4) of that section as follows:-

(1) in paragraph (a) of that subsection-

- (a) in sub-paragraph (i) of that paragraph, by the substitution for the words “of such interest; and”, of the words “of such interest;”;
- (b) in sub-paragraph (ii) of that paragraph by the substitution for the words “any partnership”, of the words and figures “for any year of assessment ending prior to April 1, 2015, any partnership”;

- (c) by the addition at the end of sub-paragraph (ii) of that paragraph, of the following new sub-paragraphs:-
- “(iii) for any year of assessment commencing on or after April 1, 2015 any partnership, charitable institution or any individual the deduction shall be made at the rate of two and a half *per centum* of such interest; and
  - (iv) for any year of assessment commencing on or after April 1, 2015, body of persons the deduction shall be made at the rate of eight *per centum* of such interest.”;
- (2) by the substitution in paragraph (b) of that subsection, for the words “any year of assessment, that its assessable income for that year of assessment”, of the words and figures “any year of assessment ending prior to April 1, 2015, that its assessable income”;
- (3) by the substitution in paragraph (c) of that subsection, for the words “any individual then, in relation to any year of assessment where”, of the words and figures “any individual then, in relation to any year of assessment ending prior to April 1, 2015 where”; and
- (4) by the substitution in paragraph (d) of that subsection, for the words “deduction shall be made, at the rate of eight *per centum* of such interest:”, of the words and figures “deduction shall be made for any year of assessment ending prior to April 1, 2015 at the rate of eight *per centum* of such interest:”.

Amendment of section 137 of the principal enactment.

**31.** Section 137 of the principal enactment as last amended by the Act, No. 8 of 2014 is hereby further amended by the addition immediately after subsection (3) of that section, of the following new subsection:-

“(4) Any balance amount of notional tax credit entitled to be claimed by any business of insurance prior to segregation, or any bank, financial institution or leasing company which is acquired, merged or amalgamated, as the case may be, shall notwithstanding any other provisions of this Act, be deemed to be an allowable deduction subject to the conditions, if it would have been claimable if not for such segregation (being a business of an insurance), or acquisition, merger or amalgamation of such bank, financial institution or leasing company.”.

Amendment of section 139 of the principal enactment.

**32.** Section 139 of the principal enactment as last amended by the Act, No. 10 of 2007 is hereby further amended by the repeal of subsection (1) of that section and the substitution therefor, of the following new subsection:-

“(1) For any year of assessment:

- (a) ending prior to April 1, 2015, any person or partnership from whose interest income the income tax is deductible by a bank or financial institution, or a company which issues any corporate debt security in accordance with the provisions of section 133 or section 135 and such interest income will form part of the assessable income of such person or divisible profit or income of the partnership, as the case may be, for any year of assessment, may, if the amount of income tax payable by him or the relevant partners for such year of assessment is less than the income tax deductible during that



year of assessment under section 133 or section 135, make an application to the Commissioner-General in such form and containing such particulars as may be specified by the Commissioner General, requesting that a direction be issued to that bank or financial institution or any company which issues corporate debt security, to make the necessary adjustments in the deduction of income tax in that year of assessment; and

- (b) commencing on or after April 1, 2015 any person (other than an individual or a partnership) from whose interest income the income tax is deductible by a bank or financial institution in accordance with the provisions of section 133 and such interest income will form part of the assessable income of such person for any year of assessment, may, if the amount of income tax payable by such person for such year of assessment is less than the income tax deductible during that year of assessment under section 133, make an application to the Commissioner-General in such form and containing such particulars as may be specified by the Commissioner General, requesting that a direction be issued to that bank or financial institution to make the necessary adjustments in the deduction of income tax in that year of assessment.”.

**33.** Section 150 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words “and shall furnish a return to the Commissioner-General on a monthly basis containing such particulars as may be specified by the Commissioner-General in relation to such deductions.”, of the words and figures,

Amendment of section 150 of the principal enactment.

“and shall furnish a return to the Commissioner-General:

- (a) on a monthly basis, for any year of assessment commencing prior to April 1, 2015; and
- (b) on a quarterly basis, for any year of assessment commencing on or after April 1, 2015,

containing such particulars as may be specified by the Commissioner-General in relation to such deductions.”.

Amendment of section 159 of the principal enactment.

**34.** Section 159 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words “and shall furnish a return on monthly basis, containing such particulars as may be specified by the Commissioner-General in relation to such activity.”, of the words and figures,

“and shall furnish a return:

- (a) on a monthly basis, for any year of assessment commencing prior to April 1, 2015 ; and
- (b) on a quarterly basis, for any year of assessment commencing on or after April 1, 2015,

containing such particulars as may be specified by the Commissioner-General in relation to such activity.”.

Amendment of section 163 of the principal enactment.

**35.** Section 163 of the principal enactment as last amended by the Act, No. 8 of 2014 is hereby further amended in subsection (5) of that section by the repeal of the first proviso to that subsection and substitution therefor, of the following proviso:-

“Provided, that nothing in this subsection shall apply to the assessment of income tax payable by any person in respect of any year of assessment, consequent to-

- (i) the receipt by such person of any arrears relating to the profits from employment of that person for that year of assessment;
- (ii) any adjustment made in line with the adoption of the Sri Lanka Financial Reporting Standards for the year of assessment in which such adoption was made; or
- (iii) any profits and income or the loss ascertained in accordance with the provisions referred to in section 104 or section 104A, as the case may be, for any year of assessment commencing on or after April 1, 2013, for any period before the expiry of five years from the date of receipt of such return, where the Commissioner General is in the opinion that:
  - (A) the profits and income or the loss referred to in section 104, of any person, has not been ascertained having regard to the arm’s length price, and issue of such assessment is not contrary to any provision of an agreement in force for the relief of double taxation between the Government of Sri Lanka and the Government of any territory in which such person is resident; or
  - (B) the profits and income or the loss referred to in section 104A, of any person, has not been ascertained having regard to the arm’s length price:”.

**36.** Section 212 of the principal enactment as last amended by the Act, No. 8 of 2014 is hereby further amended in subsection (2) of that section as follows:-

Amendment of section 212 of the principal enactment.

- (1) by the substitution in the paragraph (e) of that subsection for the words “Sri Lanka are changed.”, of the words “Sri Lanka are changed;”; and
- (2) by the addition immediately after paragraph (e) of that subsection, of the following new paragraphs:-
  - “(f) guidelines for the calculation of qualifying payment relating to cost of acquisition or merger of any bank, financial institution or leasing company and the continuation of tax neutral position after acquisition, merger or amalgamation, as the case may be, for the purpose of this Act and other Acts administered by the Commissioner-General.;
  - (g) rules and guidelines for the implementation of the use of electronic communication or electronic records with regard to the Acts administered by the Commissioner-General from time to time as required.”.

Amendment of the Second Schedule to the principal enactment.

**37.** The Second Schedule to the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended as follows:-

- (1) by the substitution in item (3) of PART-A of that Schedule, for the words “Any unit trust management company on the taxable income-”, of the words “Any unit trust management company on the taxable income from the management of any unit trust-”;
- (2) by the substitution in item (1) (c) of PART-B of that Schedule, for the words and figures ,

“For any year of assessment commencing on or after April 1, 2011 –

Any company other than any company engaged in the manufacture of any article or in the provision of any services –”, of the words and figures

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“For any year of assessment commencing on or after April 1, 2011, but prior to April 1, 2014 –

Any Company –”;

- (3) by the substitution in item (d) of PART–B of that Schedule, for the words and figures ,

“For any year of assessment commencing on or after April 1, 2011, but prior to April 1, 2014 –

any company engaged in the manufacture of any article or in the provision of any service-”, of the words and figures

“For any year of assessment commencing on or after April 1, 2014-

any company other than any company engaged in the manufacture of any article or in the provision of any service-”.

**38.** The Fourth Schedule to the principal enactment is hereby amended as follows:—

Amendment of the Fourth Schedule to the principal enactment.

- (1) in the heading of that Schedule, by the substitution for the words “Royalty or Annuity”, of the words “Royalty, Annuity or Fees for Technical Services”; and
- (2) in that Schedule, by the substitution for the words “royalty or annuity”, of the words “royalty, annuity or fees for technical services”.

**39.** The Fifth Schedule to the principal enactment as last amended by Act, No. 8 of 2014 is hereby further amended by the repeal of item 46 thereof.

Amendment of the Fifth Schedule to the principal enactment.

Validation.

**40.** 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, 2015 and ending on the date on which the certificate of the Speaker is endorsed in respect of this Act, shall be deemed for all purposes 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:

Provided that, the aforesaid provision 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.

Sinhala text  
to prevail in  
case of  
inconsistency.

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

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

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**FINANCE ACT, No. 10 OF 2015**

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**[Certified on 30th October, 2015]**

*Printed on the Order of Government*

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*Finance Act, No. 10 of 2015*

[Certified on 30th October, 2015]

L.D.—O. 10/2015

AN ACT TO PROVIDE FOR THE IMPOSITION OF BARS AND TAVERNS LEVY, CASINO INDUSTRY LEVY, SUPER GAIN TAX, MOBILE TELEPHONE OPERATOR LEVY, SATELLITE LOCATION LEVY, DEDICATED SPORTS CHANNEL LEVY, MANSION TAX, MIGRATING TAX AND MOTOR VEHICLE IMPORTERS LICENCE FEE 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. 10 of 2015. Short title.

PART I

BARS AND TAVERNS LEVY

2. (1) There shall be levied, from every holder of a licence specified in the Schedule to this Act, issued under the Excise Ordinance (Chapter 52), who held such licence as at March 31, 2015, a levy to be called Bars and Taverns Levy (hereinafter in this Part referred to as “the levy”) of rupees two hundred and fifty thousand. Imposition of the Bars and Taverns Levy.

(2) Where a holder of a licence referred to in subsection (1), held more than one licence specified in the Schedule, he shall be liable to pay the levy in respect of every such licence.

(3) The levy shall be paid on or before November 15, 2015.

(4) The levy shall be collected by the Commissioner General and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

Default in  
payment of the  
levy.

**3.** (1) Any holder of a licence who fails to pay the levy as provided for in section 2, shall be deemed to be a defaulter under this Act.

(2) The provisions of section 4 shall apply to and in relation to the prosecution against any such defaulter and for the recovery of such levy.

Recovery of the  
levy in default.

**4.** (1) Where the amount of the levy or part thereof is in default, the Commissioner General shall issue a certificate containing particulars of the amount in default and the name and address of the last known place of residence or business of the defaulter to the Magistrate having jurisdiction over such place.

(2) The Magistrate shall thereupon summon the defaulter to show cause why proceedings for the recovery of the amount of the levy in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the amount of the levy in default shall by Order of the Magistrate be recovered as if it was a fine imposed by the Magistrate on such defaulter and shall when recovered, be remitted to the Commissioner General to be credited to the Consolidated Fund.

(4) In addition to the fine imposed under subsection (3), the licence issued to the relevant defaulter under Excise Ordinance (Chapter 52), may be cancelled by the Commissioner General with effect from December 31, 2015.

Interpretation.

**5.** In this Part of this Act, unless the context otherwise requires—

“Commissioner General” means the Commissioner General of Excise appointed under section 7 of the Excise Ordinance (Chapter 52).

PART II

CASINO INDUSTRY LEVY

**6.** (1) There shall be levied from every person who engaged in the business of a casino, as at January 29, 2015, a levy to be called the Casino Industry Levy (hereinafter in this Part referred to as “the levy”) of rupees one thousand million.

Imposition of the Casino Industry Levy.

(2) Where a person referred to in subsection (1) engaged in the business of more than one casino, such person shall be liable to pay the levy in respect of every such casino.

(3) The levy shall be paid on or before November 15, 2015.

(4) The levy shall be collected by the Commissioner General and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

**7.** (1) Any person who fails to pay the levy as provided for in section 6, shall be deemed to be a defaulter under this Act.

Default in payment of the levy.

(2) The provisions of section 8 shall apply to and in relation to the prosecution against any such defaulter and for the recovery of such levy in default.

**8.** (1) Where the amount of the levy or part thereof is in default, the Commissioner General shall issue a certificate containing particulars of the amount in default and the name and address of the last known place of residence or business of the defaulter to the Magistrate having jurisdiction over such place.

Recovery of the levy in default.

(2) The Magistrate shall thereupon summon the defaulter to show cause why proceedings for the recovery

of the amount of the levy in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the amount of the levy in default shall by Order of the Magistrate be recovered as if it was a fine imposed by the Magistrate on such defaulter and shall when recovered, be remitted to the Commissioner General to be credited to the Consolidated Fund.

Interpretation.

**9.** In this Part of this Act, unless the context otherwise requires—

“casino” means any premises to which individuals have access—

(a) with or without payment;

(b) whether as of right or not,

for the playing of any game for a stake and includes the playing of baccarat, puntobanco, big six, blackjack, boule, chemin – de- fer, chuck – a – luck, crown and anchor, faro, faro bank, hazard, poker dice, pontoon, American french roulette, trente – et – quarntc, vingt – et – um, or wheel of fortune or any other game which the Minister may, from time to time prescribe by regulations;

“Commissioner General” means the Commissioner General of Inland Revenue appointed or deemed to be appointed under the Inland Revenue Act, No. 10 of 2006;

“person” includes a company registered under the Companies Act, No. 7 of 2007 and a person or a company licensed under the Casino Business (Regulation ) Act, No.17 of 2010.

PART III

SUPER GAIN TAX

**10.** (1) There shall be levied, subject to the other provisions of this Part, a tax to be called a Super Gain Tax (hereinafter in this Part referred to as “the tax”) from—

Imposition of  
the Super Gain  
Tax.

- (a) any company or any individual whose profit before income tax as per the audited financial statement for the year of assessment commenced on April 1, 2013 exceeds rupees two thousand million, at the rate of twenty five *per centum* on the taxable income of such company or individual, for such year of assessment;
- (b) each company of a group of companies, of which the aggregate of the profits before income tax of all subsidiaries and the holding company in that group of companies, exceeds rupees two thousand million as per the audited financial statements, for the year of assessment commenced on April 1, 2013, at the rate of twenty five *per centum*, on the taxable income of each such company, for such year of assessment, notwithstanding that the profit before income tax of any such company does not exceed rupees two thousand million:

Provided however, where the profit before income tax of any company of a group of companies exceeds rupees two thousand million, as per the audited financial statement for the year of assessment commenced on April 1, 2013, but the aggregate of the profits before income tax, of all subsidiaries and the holding company in that group of companies, does not exceed rupees two thousand million, as per the audited financial statements for the year of assessment commenced on April 1, 2013, the tax shall be levied only from such company.

(2) For the purpose of subsection (1), “taxable income”–

- (a) in relation to a 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 and has become liable to income tax determined in accordance with such agreement, after the expiration of its period of tax exemption set out in such agreement, means the profit before income tax of such company, as per the audited financial statement;
- (b) in relation to an individual or a company other than the companies referred to in paragraph (a), shall have the same meaning assigned to such expression under the Inland Revenue Act, No. 10 of 2006.

(3) Any individual or a company who is liable to pay the tax under this Part, shall pay the tax in three equal installments on or before, the thirty first day of October, thirtieth day of November and thirty first day of December of 2015, notwithstanding any assessment has not been made on the taxable income of such individual or company.

(4) The tax shall be collected by the Commissioner General and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

(5) The provisions which may be necessary for the implementation of the provisions of this Part, shall be prescribed by regulations made under this Act.

(6) It shall be the duty of every subsidiary and the holding company of a group of companies, to pay the tax calculated under subsection (1), as provided for in subsection (3), to the Commissioner General.

(7) Any subsequent liquidation process of a subsidiary or the holding company of a group of companies shall not release any such company from the liability to pay the tax under this Part.

(8) Notwithstanding any provision contrary in any other written law,–

- (a) the tax levied under this Part shall be deemed to be an expenditure in the financial statement relating to the year of assessment commenced on April 1, 2013;
- (b) no deduction shall be granted in calculating the taxable income under Inland Revenue Act, No. 10 of 2006, for any year of assessment, for the payment of tax under this Part;
- (c) no deduction shall be granted in calculating the tax payable under Value Added Tax Act, No. 14 of 2002, for the payment of tax under this Part;
- (d) no deduction shall be granted in calculating the tax payable under Nation Building Tax Act, No. 9 of 2009, for the payment of tax under this Part.

**11.** (1) Where any company, individual or a group of companies who is liable to pay the tax under this Part, fails to pay such tax, as provided for in this Part, such company, individual or group of companies shall be deemed to be a defaulter of tax under this Act.

Default in payment of the tax.

(2) The provisions of Chapter XII, Chapter XXII, Chapter XXIII, Chapter XXIV, Chapter XXV, Chapter XXVI, Chapter XXVII, Chapter XXX and Chapter XXXI of the Inland Revenue Act, No.10 of 2006 shall, *mutatis mutandis*, apply to and in relation to any such defaulter .

**12.** In this Part of this Act, unless the context otherwise requires–

Interpretation.

“Commissioner General”, “company” and “year of assessment” have the same meanings, respectively assigned to those expressions under the Inland Revenue Act, No. 10 of 2006;

“group of companies” means a holding company and its subsidiaries;

“holding company” means a company which owns more than fifty *per centum* of the shares with voting rights of another company, directly or indirectly, other than a holding company incorporated outside Sri Lanka and not registered under Chapter XVIII of the Companies Act, No.7 of 2007;

“subsidiary” means a company in which more than fifty *per centum* of its shares with voting rights are owned by another company, directly or indirectly other than a subsidiary incorporated outside Sri Lanka and not registered under Chapter XVIII of the Companies Act, No.7 of 2007 of a holding company incorporated outside Sri Lanka and not registered under Chapter XVIII of the Companies Act.

#### PART IV

##### MOBILE TELEPHONE OPERATOR LEVY

Imposition of  
Mobile  
Telephone  
Operator Levy.

**13.** (1) There shall be levied, on every person who engaged in the business of a licensed mobile telephone operator, as at March 31, 2015, a levy to be called Licensed Mobile Telephone Operator Levy (hereinafter in this Part referred to as “the levy”) of rupees two hundred and fifty million.

(2) The levy shall be paid on or before November 15, 2015.

(3) The levy shall be collected by the Telecommunications Regulatory Commission of Sri Lanka established under the Sri Lanka Telecommunications Act, No. 25 of 1991 (hereinafter in this Part referred to as “the Commission”), and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.



**14.** (1) Any person who fails to pay the levy as provided for in section 13, shall be deemed to be a defaulter under this Act. Default in payment of the levy.

(2) The provisions of section 15 shall apply to and in relation to the prosecution against such defaulter and for the recovery of such levy in default.

**15.** (1) Where the amount of the levy or part thereof is in default, the Commission shall issue a certificate containing particulars of the amount in default and the name and address of the last known place of residence or business of the defaulter to the Magistrate having jurisdiction over such place. Recovery of the levy in default.

(2) The Magistrate shall thereupon summon the defaulter to show cause why proceedings for the recovery of the amount of the levy in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the amount of the levy in default shall by Order of the Magistrate be recovered as if it was a fine imposed by the Magistrate on such defaulter and shall when recovered, be remitted to the Commission to be credited to the Consolidated Fund.

**16.** In this Part of this Act, unless the context otherwise requires— Interpretation.

“licensed mobile telephone operator” means an operator licensed under section 17 of the Sri Lanka Telecommunications Act, No. 25 of 1991, other than an operator who is authorized solely to provide a public pay phone service;

“person” includes a body of persons whether incorporated or unincorporated.

## PART V

## SATELLITE LOCATION LEVY

Imposition of  
the Satellite  
Location Levy.

**17.** (1) There shall be levied, from any person who owned satellites and was permitted to utilize the Sri Lankan satellite locations, as at March 31, 2015, a levy to be called the Satellite Location Levy (hereinafter in this Part referred to as “the levy”) of rupees one thousand million.

(2) The levy shall be paid on or before November 15, 2015.

(3) The levy shall be collected by the Telecommunications Regulatory Commission of Sri Lanka established under the Sri Lanka Telecommunications Act, No. 25 of 1991 (hereinafter in this Part referred to as “the Commission”), and shall be remitted to the Consolidated Fund within fifteen days from the date of collection .

Default in  
payment of the  
levy.

**18.** (1) Any person who fails to pay the levy as provided for in section 17, shall be deemed to be a defaulter under this Act.

(2) The provisions of section 19 shall apply to and in relation to the prosecution against any such defaulter and for the recovery of such levy in default.

Recovery of the  
levy in default.

**19.** (1) Where the amount of the levy or part thereof is in default, the Commission shall issue a certificate containing particulars of the amount in default and the name and address of the last known place of residence or business of the defaulter to the Magistrate having jurisdiction over such place.

(2) The Magistrate shall thereupon summon the defaulter to show cause why proceedings for the recovery of the amount of the levy in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the amount of the levy in default shall by Order of the Magistrate be recovered as if it was a fine imposed by the Magistrate on such defaulter and shall when recovered, be remitted to the Commission to be credited to the Consolidated Fund.

**20.** In this Part of this Act, unless the context otherwise requires— Interpretation.

“Sri Lankan satellite location” means an orbit slot allocated to Sri Lanka by the International Telecommunications Union for the purpose of providing and obtaining services through satellites;

“person” includes a body of persons whether incorporated or unincorporated.

## PART VI

### DEDICATED SPORTS CHANNEL LEVY

**21.** (1) There shall be levied, on every person who was carrying on the business of operating an island-wide dedicated sports channel, as at March 31, 2015, under the authority of a Certificate of Registration issued under the Sri Lanka Rupavahini Corporation Act, No. 6 of 1982, using five or more transmitting locations as at January 29, 2015, a levy to be called Dedicated Sports Channel Levy (hereinafter in this Part referred to as “the levy”) of rupees one thousand million. Imposition of the Dedicated Sports Channel Levy.

(2) The levy shall be paid on or before November 15, 2015.

(3) The levy shall be collected by the Telecommunications Regulatory Commission of Sri Lanka established under the Sri Lanka Telecommunications Act, No. 25 of 1991 (hereinafter in this Part referred to as “the Commission”) and shall be remitted to the Consolidated Fund within fifteen days from the date of collection .

Default in payment of the levy.

**22.** (1) Any person who fails to pay the levy as provided for in section 21, shall be deemed to be a defaulter under this Act.

(2) The provisions of section 23 shall apply to and in relation to the prosecution against such defaulter and for the recovery of such levy in default.

Recovery of the levy in default.

**23.** (1) Where the amount of the levy or part thereof is in default, the Commission shall issue a certificate containing particulars of the amount in default and the name and address of the last known place of residence or business of the defaulter to the Magistrate having jurisdiction over such place.

(2) The Magistrate shall thereupon summon the defaulter to show cause why proceedings for the recovery of the amount of the levy in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the amount of the levy in default shall by Order of the Magistrate be recovered as if it was a fine imposed by the Magistrate on such defaulter and shall when recovered, be remitted to the Commission to be credited to the Consolidated Fund.

Interpretation.

**24.** In this Part of this Act, unless the context otherwise requires—

“dedicated sports channel” means a television channel of which ninety *per centum* of the telecasting time is allocated for telecasting sports related programmes;

“person” includes a body of persons whether incorporated or unincorporated.

## PART VII

### MANSION TAX

Imposition of the Mansion Tax

**25.** (1) There shall be levied, for every year commencing on or after April 1, 2015, on every owner of a mansion constructed on or after April 1, 2000, a tax to be called

Mansion Tax (hereinafter in this Part referred to as “the tax”) of rupees one million per annum.

(2) The tax shall be paid in four equal installments, respectively as follows:—

- (a) first installment on or before the fifteenth day of July of the relevant year of assessment;
- (b) second installment on or before the fifteenth day of October of the relevant year of assessment;
- (c) third installment on or before the fifteenth day of January of the year succeeding the relevant year of assessment;
- (d) fourth installment on or before the fifteenth day of April of the year succeeding the relevant year of assessment.

(3) The tax shall be collected by the Commissioner general and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

(4) The provisions which may be necessary for the implementation of the provisions of this Part, including any adjustment to be made in determining the value of any building, shall be prescribed by regulations made under this Act.

**26.** (1) Where an owner of a mansion who is liable to pay the tax under this Part fails to pay such tax, as provided for in this Part, he shall be deemed to be a defaulter of tax under this Act.

“Default in payment of the tax.”

(2) The provisions of Chapter XII, Chapter XXII, Chapter XXIII, Chapter XXIV, Chapter XXV, Chapter XXVI, Chapter XXVII, Chapter XXX and Chapter XXXI of the Inland Revenue Act, No. 10 of 2006 shall, *mutatis mutandis*, apply to and in relation to any such defaulter.

Interpretation.

**27.** In this Part of this Act, unless the context otherwise requires—

“Commissioner General” means the Commissioner General of Inland Revenue appointed or deemed to be appointed under the Inland Revenue Act, No. 10 of 2006;

“mansion” means any building constructed on or after April 1, 2000 for residential purpose, of which the floor area is not less than ten thousand square feet as per the building plan approved by the local authority of the local authority area wherein such building is situated or the value of such building, as at the first day of April of any relevant year, is not less than rupees one hundred and fifty million as determined by the Government Chief Valuer or by an officer authorized by him, after making any adjustment as may be prescribed and in the case of a condominium property, a condominium unit of such property shall be deemed to be a building for the purposes of this Part;

“owner of a mansion” means a person or persons who hold the ownership of the land wherein the relevant mansion is situated, in accordance with the written laws governing land ownership and in the case of a condominium property, an owner of a condominium unit of such property shall be deemed to be the owner of the mansion for the purposes of this Part.

PART VIII

MIGRATING TAX

**28.** (1) There shall be levied, with effect from November 1, 2015, from any citizen of Sri Lanka who permanently leaves Sri Lanka, a tax to be called Migrating Tax (hereinafter in this Part referred to as “the tax”) at the rate of twenty *per centum* on the foreign exchange released to be taken out of the country by such citizen.

Imposition of the Migrating Tax.

(2) The tax shall be collected by the Commissioner General and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

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

**29.** In this Part of this Act, unless the context otherwise requires—

Interpretation.

“Commissioner General” means the Commissioner General of Inland Revenue appointed or deemed to be appointed under the Inland Revenue Act, No. 10 of 2006;

“Citizen of Sri Lanka” has the same meaning assigned to such expression under the Citizenship Act (Chapter 349).

PART IX

MOTOR VEHICLE IMPORTERS LICENCE FEE

**30.** (1) There shall be levied, for every year commencing on or after January 1, 2016, from every importer of motor vehicles, a fee to be called a Motor Vehicle Importers Licence Fee (hereinafter in this Part referred to as “the fee”) of rupees one million five hundred thousand per annum:

Imposition of the Motor Vehicle Importers Licence Fee.

Provided however, any person who imports a motor vehicle for personnel use shall not be liable to pay the fee.

(2) The ownership of a motor vehicle imported for personal use, in respect of which the fee was not paid under subsection (1), shall not be transferred to a second owner, for a period of four years from the date of the registration of such motor vehicle in the name of the importer, unless such importer proves to the satisfaction of the Commissioner General of Motor Traffic that there is no commercial purpose involved:

Provided however, the transfer of ownership of such motor vehicle to any bank licensed under the Banking Act, No. 30 of 1988 or to any finance company licensed under the Finance Business Act, No. 42 of 2011 or to any finance leasing establishment registered under the Finance Leasing Act, No. 56 of 2000, as a security for a hire purchase agreement or a finance lease agreement, entered into by the importer with such bank, finance company or finance leasing establishment in respect of such motor vehicle shall not be deemed to be a transfer of ownership for the purposes of this section.

(3) The fee shall be paid, for every year commencing on or after January 1, 2016 on or before the thirty first day of December of the year preceding the relevant year.

(4) The fee shall be collected by the Commissioner General of Motor Traffic, in the prescribed manner and shall be remitted to the Consolidated Fund within fifteen days from the date of collection.

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

Default in  
payment of the  
fee.

**31.** (1) Any person who fails to pay the fee as provided for in section 30, shall be deemed to be a defaulter under this Act.



(2) The provisions of section 32 shall apply to and in relation to the prosecution against any such defaulter and for the recovery of such fee in default.

**32.** (1) Where the amount of the fee or part thereof is in default, the Commissioner General of Motor Traffic shall issue a certificate containing particulars of the amount in default and the name and address of the last known place of residence or business of the defaulter to the Magistrate having jurisdiction over such place.

Recovery of the fee in default.

(2) The Magistrate shall thereupon summon the defaulter to show cause why proceedings for the recovery of the amount of the fee in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the amount of the fee in default shall by Order of the Magistrate be recovered as if it was a fine imposed by the Magistrate on such defaulter and shall when recovered, be remitted to the Commissioner General of Motor Traffic to be credited to the Consolidated Fund.

**33.** In this Part of this Act, unless the context otherwise requires-

Interpretation.

“Commissioner General of Motor Traffic” means the Commissioner General of Motor Traffic appointed under section 204 of the Motor Traffic Act (Chapter 203);

“motor vehicle” means a motor car, a dual purpose vehicle, a light motor coach with a passenger capacity of less than sixteen passengers and any other vehicle prescribed by regulations made under this Act.

## PART X

## GENREAL

Default by  
bodies of  
persons.

**34.** Where the default in payment of a levy, tax or fee imposed under this Act is made by a body of persons, if that body of persons is—

- (a) a body corporate, every director and officer of that body corporate; or
- (b) a firm, every partner of that firm; or
- (c) a body unincorporated other than a firm, every officer of that body, responsible for its management and control,

shall be liable to be prosecuted for the recovery of such levy, tax or fee, as provided for in this Act.

Regulations.

**35.** (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*.

**36.** 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

1. Retail licence for the sale of foreign liquor (including locally made foreign liquor) not to be consumed on the premises. (Excise F.L.4)
2. Licence for the supply of foreign liquor (including locally made malt liquor) to residents in hotels.(Excise F.L.7)
3. Bar licence for a place of public entertainment for the sale of foreign liquor (including locally made malt liquor) to be consumed on the premises. (Excise F.L.9)
4. Licence for the sale of foreign liquor (including locally made malt liquor) in a refreshment room or in a dining car attached to a railway train.(Excise F.L.10)
5. Licence for the sale of foreign liquor (including locally made malt liquor) in a refreshment room or restaurant. (excise F.L.11)
6. Licence for the sale of foreign liquor (including locally made malt liquor) in a rest house.(Excise F.L.12)
7. Licence for the sale of foreign liquor (including locally made malt liquor) in a proprietary club.(excise F.L.13)
8. Licence for the sale of foreign liquor (including locally made malt liquor) in a members only clubs, social and recreational clubs.(Excise F.L.13a)
9. Special licence for sale of beer, ale, stout and wines retail licence.(Excise F.L.22 a)
10. Beer, ale, stout and wines retail licence to be consumed on the premises.(Excise F.L.22 b)

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

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**VALUE ADDED TAX (AMENDMENT)  
ACT, No. 11 OF 2015**

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**[Certified on 30th October, 2015]**

*Printed on the Order of Government*

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*Value Added Tax (Amendment)  
Act, No. 11 of 2015*

[Certified on 30th October, 2015]

L.D.—O. 16/2015

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.** (1) This Act may be cited as the Value Added Tax (Amendment) Act, No. 11 of 2015 and subject to subsection (2) of this section, shall be deemed to have come into operation on January 1, 2015 unless the date on which certain provisions shall come into operation are specified in such sections.

Short title and the date of operation.

(2) The amendments made to section 17, 19, 21, 25A(5), 26, 28, 34, 41, 44, 47 and 66 by this Act shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

**2.** Section 2 of the Value Added Tax Act, No.14 of 2002 (hereinafter referred to as the “principal enactment”) is hereby amended as follows:-

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

(1) in item (iii) of sub-paragraph (v) of subsection (1) of that section by the repeal of the words and figures “(iii) for the period commencing on” up to the words “at zero *per centum*” and the substitution therefor of the following:-

“(iii) for the period commencing on November 23, 2010 and ending on December 31, 2010 and for any taxable period commencing on or after January 1, 2011, and ending on December 31, 2014, at the rate of twelve *per centum* (of which the tax fraction is  $\frac{3}{28}$ ); and

*Value Added Tax (Amendment)  
Act, No. 11 of 2015*

- (iv) for any taxable period commencing on or after January 1, 2015 at the rate of eleven *per centum* (of which the tax fraction is 11/111),

on the value of such goods or services supplied, or goods imported, other than the goods or services chargeable with tax at zero *per centum*"; and

- (2) by the repeal of item (vi) of sub-paragraph (e) of subsection (2) of that section and the substitution therefor of the following new sub-paragraph:-

“(vi) any person registered under the provisions of subsection (7) of section 22 of this Act, including any strategic development project in terms of subsection (4) of section 3 of the Strategic Development Project Act, No.14 of 2008, as is referred to in sub-paragraph (i) of paragraph (f) of Part II of the First Schedule where purchases are allowed to be made from persons registered for Simplified Value Added Tax Scheme, during the project implementation period insofar as such supplies are project related supplies;”.

- (3) in sub-paragraph (e) of subsection (2) of that section, by the substitution for the words “such purpose and which are specified in the Order published in the *Gazette*.” of the words “such purpose and published in the *Gazette*.”.

Amendment of section 3 of the principal enactment.

**3.** Section 3 of the principal enactment is hereby amended as follows:-

- (1) in paragraph (f) of subsection (1) of that section, by the repeal of the words “(f) any person or partnership” up to the words “Part II of the First Schedule.” and the substitution therefor of the following:-

“(f) any person or a partnership having total supplies of goods for any consecutive period

of three months in any calendar year not less than rupees-

- (i) five hundred million, for any such period of three months falling within any period commencing on or after January 1, 2013, but ending on or before December 31, 2013;
- (ii) two hundred and fifty million, for any such period of three months falling within any period commencing on or after January 1, 2014, but ending on or before December 31, 2014; and
- (iii) one hundred million, for any such period of three months falling within any period commencing on or after January 1, 2015,

including the supplies under the preceding paragraphs of this section and any supplies exempted under Part II of the First Schedule;”;

- (2) in paragraph (i) of subsection (2) of that section, by the substitution for the words “for the purposes of this Act” of the words “the substitution for the words “for the purposes of this Act, including any business in which any director of a company or partner of a partnership is a director or partner of such other business or businesses; and”.

4. Section 5 of the principal enactment is hereby amended by the repeal of subsection (10) of that section and the substitution therefor of the following new subsection:-

Amendment of section 5 of the principal enactment.

“(10) For any period-

- (a) prior to October 25, 2014, where any goods supplied under a lease agreement is subsequently transferred to the lessee at the



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termination of such agreement for a consideration not exceeding ten *per centum* of the total consideration of the lease agreement, such consideration shall be deemed to be a lease rental recovered under such agreement, and where such consideration is more than ten *per centum* of the total consideration of the lease agreement, such supply shall be deemed to be a separate supply.

- (b) on or after October 25, 2014, where any goods supplied under a lease agreement is subsequently transferred to the lessee at the termination of such agreement for a consideration, such consideration shall be treated as a lease rental obtained under such lease agreement.”.

Amendment of section 7 of the principal enactment.

**5.** Section 7 of the principal enactment is hereby amended by the repeal of sub-paragraph (vii) of paragraph (b) of subsection (1) of that section and the substitution therefor of the following new sub-paragraph:-

“(vii) the provision of services to overseas buyers by a garment buying office registered with the Textile Quota Board established under the Textile Quota Board Act, No.33 of 1996 or the Simplified Value Added Tax Scheme, as the case may be, where payment for such service is received in foreign currency, through a bank in Sri Lanka in so far as such services are identified by the Commissioner-General as being services essential for facilitating the export of garments to such overseas buyers.”.

Amendment of section 8 of the principal enactment.

**6.** Section 8 of the principal enactment is hereby amended by the repeal of the first proviso to that section and the substitution therefor of the following new proviso:-

“Provided that, in the case of a registered person referred to in paragraph (f) of section 3 of this Act, the value of the

supply of goods exempted under this Act made by such registered person directly or on behalf of any other person, which is in excess of twenty five *per centum* of the value of total supply of goods of such registered person other than the value of the supply of-

- (a) zero rated articles;
- (b) locally produced fresh milk, and with effect from November 1, 2015 locally grown fruits and vegetables or locally produced rice; and
- (c) goods subject to Special Commodity Levy where the supply is made by the importer himself, shall notwithstanding the provisions contained in the Special Commodity Levy Act, No. 48 of 2007,

be deemed to be treated as liable supplies of such registered person and chargeable to tax at the rate specified in section 2 of this Act using the tax fraction on the tax inclusive consideration:”.

7. Section 10 of the principal enactment is hereby amended as follows:-

Amendment of  
section 10 of the  
principal  
enactment.

- (1) in subsection (1) of that section—
  - (i) in paragraph (iii), by the substitution for the words and figures “(iii) on or after January 1, 2013, carries on” of the words and figures “(iii) on or after January 1, 2013, but prior to January 1, 2015 carries on”.
  - (ii) by the insertion immediately after paragraph (iii), of the following new paragraph:-
    - “(iv) on or after January 1, 2015 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 seven hundred and fifty thousand 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 fifteen 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 seven hundred and fifty thousand rupees or in the succeeding twelve months period is likely to exceed fifteen million rupees.”.
- (2) in subsection (2) of that section, by the substitution for the words “is not less than rupees two hundred

and fifty million.” of the words and figures “is not less than rupees-

- (a) five hundred million for any such period of three months falling within any period commencing on or after January 1, 2013, but ending on or before December 31, 2013;
- (b) two hundred and fifty million for any such period of three months falling within the period commencing on or after January 1, 2014 but ending on or before December 31, 2014; and
- (c) one hundred million for any such period of three months commencing on or after January 1, 2015.”.

**8.** Section 16 of the principal enactment is hereby amended as follows:-

Amendment of section 16 of the principal enactment.

- (1) in subsection (2) of that section, by the substitution for the words “protection of revenue, cancel his registration.” of the words “protection of revenue, cancel his registration or list such registration as an inactive registration for the purposes of this Act until further inquiries are made prior to such cancellation.”.
- (2) by the repeal of subsection (2A) of that section and the substitution therefor of the following new subsection:-

“(2A) Where the Commissioner-General-

- (a) cancels any registration under subsection (2), he shall cause a list of names and the registration numbers of such registered persons to be published

in three daily newspapers in Sinhala, Tamil and English languages, having a wide circulation; or

- (b) decides such registration as inactive, shall publish the names and registration numbers of the persons whose registration has been decided as inactive in the official web site of the Department of Inland Revenue and the list so published shall be updated on monthly basis, notwithstanding the provisions of section 73.”.

Amendment of section 17 of the principal enactment.

**9.** Section 17 of the principal enactment is hereby amended, by the substitution for the words “in writing” wherever such words appear in subsection (2) of that section of the words “in writing or by electronic means”.

Amendment of section 19 of the principal enactment.

**10.** Section 19 of the principal enactment is hereby amended, by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 21 of the principal enactment.

**11.** Section 21 of the principal enactment is hereby amended, other than subsection (1) thereof by the substitution for the words “in writing” wherever such words appear, of the words “in writing or by electronic means”.

Amendment of section 22 of the principal enactment.

**12.** Section 22 of the principal enactment is hereby amended as follows:-

- (1) by the repeal of the first proviso to subsection (6) of that section and substitution therefor of the following new proviso:-

“Provided that, notwithstanding the provisions of subsection (2), and the exemptions specified in item (i) and item (ii) of paragraph (f) of Part II of the First Schedule to this Act, any registered person

who is engaged in supplying of goods or services to—

- (a) any special project as is referred to in item (ii) above where the payment is borne by the Government; or
- (b) any strategic development project as is referred to in item (i) above if such supplies are project related supplies and are allowable to be claimed by the said Strategic Development Project within the provisions under the Strategic Development Act, No. 14 of 2008,

may be allowed to claim the input tax on the purchase of goods or services connected to supply of goods or services made to such projects.”;

- (2) in subsection (13) of that section, by the substitution for the words “issued by the Central Bank for this purpose.” of the words “issued by the Central Bank for this purpose and read with the guidelines issued and published in *Gazette* Notification by the Commissioner-General of Inland Revenue.”.

**13.** Section 25A of the principal enactment is hereby amended as follows:-

Amendment of section 25A of the principal enactment.

- (1) in subsection (1) of that section by the substitution for the words and figures “the provisions of Chapters I, II, III and item (xi) of the First Schedule to this Act” of the words and figures “the provisions of Chapters I, II, III and item (x) of paragraph (b) of PART II of the First Schedule to this Act”;
- (2) in paragraph (b) of subsection (2) of that section, by the substitution for the words and figures “on or

after January 1, 2013.” of the words and figures “on or after January 1, 2013 but prior to January 1, 2015; or”;

- (3) by the insertion immediately after paragraph (b) of that subsection the following new paragraph:-

“(c) where the value of such supplies for a period of three months exceeds three million seven hundred and fifty thousand rupees or for a period of twelve months exceeds fifteen million rupees, as the case may be, if such registration has taken place for any period on or after January 1, 2015.”;

(4) in subsection (5) of that section, by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 25c of the principal enactment.

**14.** Section 25c of the principal enactment is hereby amended in subsection (3) of that section as follows:-

- (1) in paragraph (c) of that section, by the substitution for the words “twenty *per centum*; and” of the words “twenty *per centum*;”;
- (2) by the repeal of paragraph (d) of that subsection and the substitution therefor of the following new paragraph:-

“(d) commencing from January 1, 2011, but prior to January 1, 2015 shall be twelve *per centum*;”;

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

“(e) commencing from January 1, 2015, shall be eleven *per centum*.”.

**15.** Section 25<sup>F</sup> of the principal enactment is hereby amended in paragraph (h) of that section as follows:-

Amendment of section 25<sup>F</sup> of the principal enactment.

(1) in sub-paragraph (b) of that paragraph by the substitution for the words “twelve months as at the date of such agreement” of the words “twelve months as at the date of such agreement, or”;

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

“(c) of leasing facilities under any finance lease agreement or operating leasing agreement on any asset other than any land or building, if such agreement is entered into on or after October 25, 2014 and not being an agreement for re-schedule of any agreement entered into prior to October 25, 2014.”.

**16.** The following new section is hereby inserted immediately after section 25J of the principal enactment and shall have effect as section 25K of that enactment:-

Insertion of new section 25<sup>K</sup> in the principal enactment.

“The use of electronic communications or electronic records. 25<sup>K</sup>. The Minister may on the recommendation of the Commissioner-General of Inland Revenue make regulations for the purpose of authorizing or facilitating the use of electronic communications or electronic records in respect of matters specified in section 8 of the Electronic Transactions Act, No.19 of 2006.”.

**17.** Section 26 of the principal enactment is hereby amended in subsection (2) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 26 of the principal enactment.

**18.** Section 28 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 28 of the principal enactment.



Amendment of section 34 of the principal enactment.

**19.** Section 34 of the principal enactment is hereby amended in subsection (2) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 41 of the principal enactment.

**20.** Section 41 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 44 of the principal enactment.

**21.** Section 44 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 47 of the principal enactment.

**22.** Section 47 of the principal enactment is hereby amended by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 66 of the principal enactment.

**23.** Section 66 of the principal enactment is hereby amended by the substitution for the words “in writing” of the words “in writing or by electronic means”.

Amendment of section 83 of the principal enactment.

**24.** Section 83 of the principal enactment is hereby amended in the expression of the definition “taxable period” as follows:-

- (1) by the insertion immediately before paragraph (a) of the following:-

“(1) for any period prior to April 1, 2011-”; and

- (2) by the addition immediately after paragraph (b), of the following:-

“(2) for any period commencing on or after April 1, 2011-

(a) a period of one month (other than in

respect of the specified institutions referred to in section 25B) –

- (i) where any person registered with the Simplified Value Added Tax Scheme and accorded Registered Identified Purchaser status as specified in the guidelines issued and published in the *Gazette* by the Commissioner-General for that purpose referred to in paragraph (e) of subsection (2) of section 2;
  - (ii) where any person has commenced a business or started a project and undertakes to comply with the requirements of subsection (7) of section 22 of the Value Added Tax Act, No.14 of 2002 or subsection (6) of section 22 of the Goods and Services Tax Act, No.34 of 1996;
- (b) a period of three months commencing respectively on the first day of January, the first day of April, the first day of July and the first day of October of each year in respect of a registered person who is not referred to in paragraph (a) or who has opted to submit quarterly returns on the approval by the Commissioner-General;”.

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

- (1) The Heading of PART II of the principal enactment is hereby amended by the substitution for the words

Amendment of PART II of the First Schedule to the principal enactment.

and figures “For any taxable period commencing on or after January 1, 2004,-” of the words and figures “For any taxable period commencing on or after January 1, 2004 (subject to effective dates specified in subsequent amendments to the Schedule).”;

(2) in paragraph (a) of that PART-

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

“(viii) agricultural tractors or road tractors for semi-trailers (with effect from the date on which this Act comes into operation);”

(b) by the addition immediately after item (xxv) of the following new item:-

“(xxvi) ethyl alcohol imported or manufactured and supply as a by-product which is liable to customs duty and cess on importation or excise duty under the Excise Duty Ordinance on manufacturing of such products.”;

(3) in paragraph (b) of that PART-

(a) in sub-item (ii) of item (A) of sub-paragraph (b) of item (ii) of that paragraph by the substitution for the words and figures “on or after April 1, 2012.” of the words and figures “on or after April 1, 2012, if such lease agreement is entered into on or before October 24, 2014.”;

(b) in sub-item (iii) of item (A) of sub-paragraph (b) of item (ii) of that paragraph, by the substitution for the words and figures “on or

after January 1, 2013.” of the words and figures “on or after January 1, 2013, if such lease agreement is entered into on or before October 24, 2014;”;

- (c) in item (B) of sub-paragraph (b) of item (ii) of that paragraph, by the substitution for the words and figures “on or after January 1, 2005;” of the words and figures “on or after January 1, 2005, if such agreement is entered into on or before October 24, 2014;”;
- (d) in item (C) of sub-paragraph (b) of item (ii) of that paragraph, by the substitution for the words and figures “paragraph (c)” of the words and figures “paragraph (c), if such agreement is entered into on or before October 24, 2014.”;
- (e) in item (b) of sub-paragraph (h) of item (x) of that PART,
  - (i) by the substitution for the words “date of such agreement;” of the words “date of such agreement; or” and
  - (ii) by the addition immediately after sub item (b) of sub-paragraph (h) of item (x), the following new sub-item:-
    - “(c) of leasing facilities under any finance lease agreement or operating leasing agreement on any asset other than land or building if such agreement is entered into on or after October 25, 2014 not being an agreement for re-schedule of any agreement entered into prior to October 25, 2014;”.

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- (f) in item (xi) of that paragraph, by the substitution for the words “the project relates exclusively to the aforesaid supply, lease or rental;” of the words “the project relates exclusively or partially to the aforesaid supply, lease or rental;”;
- (g) by the repeal of item (xiii) of that paragraph and the substitution therefor of the following new item:-

“(xiii) imported-

(a) unprocessed timber logs, ships or rattans; or

(b) any article subject to the Special Commodity Levy under the Special Commodity Levy Act, No. 48 of 2007 subject to the condition that such articles are sold without any processing except adaptation for sale;”;

- (h) by the repeal of item (xxxi) of that paragraph and the substitution therefor of the following new item:-

“(xxxi) telecommunication services liable to the telecommunication levy under the Telecommunication Levy Act, No.21 of 2011, and the services specifically excluded from such liability in the definition of the expression “telecommunication services” in that Act (effective from January 1, 2014);”;

(i) by the addition immediately after item (l) of paragraph (b), of the following new item:-

(li) Locally manufactured coconut milk (with effect from November 1, 2015).”.

(4) in paragraph (c) of that PART:-

(a) by the repeal of item (xxx) of that paragraph and the substitution therefor of the following new item:-

“(xxx) samples in relation to a business worth not more than rupees-

(a) twenty five thousand, on such imports made prior to January 1, 2015; and

(b) fifty thousand on such imports for any period on or after January 1, 2015,

subject to such terms and conditions as specified by the Director-General of Customs;” and

(b) by the addition immediately after item (xxxvii), of the following new item:-

“(xxxviii) machinery, equipment or spare parts imported by Sri Lanka Ports Authority to be used exclusively within the ports of the Sri Lanka Ports Authority”.

- (5) by the addition immediately after paragraph (k) of that PART the following new paragraph:-

“(l) with effect from October 25, 2014, the import or supply of -

(a) (i) any motor vehicle identified under the Harmonized Commodity Description and Coding Numbers for custom purposes and liable to the Excise (Special Provisions) Duty under the Excise (Special Provisions) Act, No. 13 of 1989 on the importation of such vehicle or any motor vehicle liable to the same duty on the manufacture of any such vehicle;

(ii) any motor vehicle remain unsold as at October 25, 2014, which would otherwise have been liable to the same duty on the importation or manufacture of the same, if imported or manufactured after October 25, 2014,

other than any vehicle supplied under a financial leasing agreement entered into prior to October 25, 2014, which are disposed after the repossession of the same by the lessor on which input tax had been claimed;

(b) cigarettes identified under the Harmonized Commodity Description and Coding System Numbers for custom purposes and liable to the Excise (Special Provisions) Duty under Excise (Special Provisions) Act, No. 13 of 1989 and cess under Sri Lanka Export

Development Act, No. 40 of 1979 on the importation or manufacture of the same including cigarettes in the stocks remain unsold as at October 25, 2014 which would have been liable to the same duty on the importation or manufacture the same, if imported or manufactured after October 25, 2014; or

- (c) liquor identified under the Harmonized Commodity Description and Coding System Numbers for custom purposes and subject to the Customs Duty and cess on the importation or Excise Duty on manufacture of the same including liquor imported or manufactured prior to October 25, 2014 remain unsold as at October 25, 2014 which would have been liable to the same duty and cess on importation or Excise Duty on manufacture of the same, if imported or manufactured after October 25, 2014.”.

**26.** The Amendment introduced to the principal enactment by section 13 of the Value Added Tax (Amendment ) Act, No.7 of 2014 is hereby amended by the substitution of paragraph (c) of that section of the following new paragraph:-

Amendment of section 13 of the Value Added Tax (Amendment) Act, No.7 of 2014.

“(c) by the substitution for the words “Senior Assessor” wherever such words occur in the principal enactment, of the words “Deputy Commissioner or Senior Deputy Commissioner”.

**27.** Any person who is authorized to collect the Value Added Tax as provided for in this Act during the period commencing from January 1, 2015 and ending on the date

Validation.



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 shall be deemed to have been, and to be, validly made and such person is hereby indemnified against all actions civil or criminal, in respect of such collection:

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 the said period.

**28.** 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.

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

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**NATION BUILDING TAX (AMENDMENT)  
ACT, No. 12 OF 2015**

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**[Certified on 30th October, 2015]**

*Printed on the Order of Government*

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*Nation Building Tax (Amendment)  
Act, No. 12 of 2015*

[Certified on 30th October, 2015]

L.D.—O. 14/2015

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.** (1) This Act may be cited as the Nation Building Tax (Amendment) Act, No. 12 of 2015, and shall be deemed to have come into operation from January 1, 2015, unless different dates of operation are specified hereunder.

Short title and date of operation.

(2) The provisions of section 6B shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

**2.** Section 3 of the Nation Building Tax Act, No. 9 of 2009 (hereinafter referred to as the “principal enactment”) as last amended by Act, No. 10 of 2014 is hereby further amended as follows:-

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

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

(a) in paragraph (iii) thereof by the repeal of the first proviso and substitution therefor of the following:-

“Provided that, the liable turnover from the supply of any financial service in Sri Lanka, by any person carrying on the business of providing financial services shall, notwithstanding anything to the contrary in any other provisions of this Act, be –

(a) for any quarter ending on or before September 30, 2014 and the period commencing on October 1, 2014 and ending on October 24, 2014, the value

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addition attributable to such financial service, calculated for the purposes of applying the attributable method referred to in subsection (4) read with subsection (5) of section 25C of the Value Added Tax Act, No. 14 of 2002, for the payment of Value Added Tax on the supply of financial services; and

- (b) for the period commencing from October 25, 2014 and ending on December 31, 2014 and for any quarter commencing on or after January 1, 2015, the value of supply referred to in subsection (2) of section 25A of the Value Added Tax Act, No. 14 of 2002:

Provided however, the value addition attributable to such financial services shall be computed for the payment of tax on the business of financial services for the purpose of this Act by applying the attributable method referred to in subsection (4) read with subsection (5) of section 25C of the Value Added Tax Act, No. 14 of 2002.”;

- (b) by the insertion immediately after paragraph (iii) thereof, the following new paragraph:-

“(iiiA) For the purposes of paragraph (iii), with reference to any person referred to in paragraph (c) of subsection (1) of section 2 arising from the business of real estate and improvement thereon, means the value of that service ascertained for the purpose of Value Added Tax Act under subsection (7) of section 5 of the Value Added Tax Act, No. 14 of

2002, but does not include the value of any excepted service referred to in PART II of the First Schedule.”

- (c) in paragraph (iv) of that subsection-
- (i) by the substitution in subparagraph (9) for the words “foreign currency; and” of the words “foreign currency;”;
  - (ii) by the repeal of subparagraph (10) and substitution therefor of the following new subparagraphs:-

“(10) LP Gas;

(11) any motor vehicle identified under Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to Excise Duty under the Excise (Special Provisions) Act, No. 13 of 1989, on the importation, including such motor vehicles in the stock remain unsold as at October 25, 2014 which would have been otherwise liable to such Excise duty on the importation, if they were imported after October 25, 2014, insofar as, such vehicles are sold by the importer himself;

(12) cigarettes identified under Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to Excise Duty under the Excise (Special Provisions) Act, No. 13 of 1989 and Cess under Sri Lanka Export Development Act, No. 40 of 1979, on the importation, including

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cigarettes in the stocks remain unsold as at October 25, 2014 which would have been otherwise liable to such Excise Duty and Cess on the importation if they were imported after October 25, 2014 insofar as, such cigarettes are sold by the importer himself.; and

(13) liquor identified under the Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to Custom Duty under the Revenue Protection Act, No. 19 of 1962 and Cess under the Sri Lanka Export Development Act, No. 40 of 1979 on the importation, including liquor imported prior to October 25, 2014 in the stock remain unsold as at October 25, 2014 which would have been otherwise liable to such Custom Duty and Cess on the importation, if they were imported after October 25, 2014 insofar as, such liquor is sold by the importer himself.”.

(2) in subsection (4) thereof, by the repeal of paragraph (iii) and the substitution thereof of the following:-

“(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 exceed-

(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;

- (b) the sum of three million rupees if such relevant quarter is any quarter commencing on or after January 1, 2013 but prior to January 1, 2015; and
- (c) the sum of three million seven hundred and fifty thousand rupees if such relevant quarter is any quarter commencing on or after January 1, 2015;”.

**3.** Section 6 of the principal enactment as last amended by Act, No. 9 of 2012 is hereby further amended in the end of the proviso thereof, by the substitution for the words commencing from “for the quarter immediately” to the end of that section, of the following:-

Amendment of section 6 of the principal enactment.

“for the quarter immediately succeeding that relevant quarter:

Provided further, in no circumstance, the excess shall be deemed to be an advance payment of tax paid under section 4 by any person other than such manufacturer and the set off shall not extend the liability to tax on the turnover from the business of manufacturing of any article.”.

**4.** The following new section is hereby inserted immediately after section 6A of the principal enactment, and shall have effect as section 6B of that enactment:-

Insertion of new section 6B in the principal enactment.

“Use of electronic communications or electronic records.

6B. The Minister may, on the recommendation of the Commissioner General of Inland Revenue, make regulations for the purposes of authorizing or facilitating the use of electronic communications or electronic records for matters specified in section 8 of the Electronic Transactions Act, No. 19 of 2006.”.



6 *Nation Building Tax (Amendment)*  
*Act, No. 12 of 2015*

Amendment of section 10 of the principal enactment.

**5.** Section 10 of the principal enactment as last amended by Act, No.10 of 2011, is further amended, by the repeal of the definition of expression “service” and substitution therefor of the following new definition:-

““service” includes any business of real estate and improvement thereon; and”.

Amendment of First Schedule to the principal enactment.

**6.** The First Schedule to the principal enactment as last amended by Act, No. 10 of 2014, is hereby amended as follows:-

(1) In PART I of that Schedule:-

(a) by the substitution for item (xxvi) thereof, of the following new item:-

“(xxvi) samples imported in relation to a business worth not more than-

(a) rupees twenty five thousand, where such samples were imported prior to January 1, 2015; and

(b) rupees fifty thousand where such samples are imported on or after January 1, 2015:

subject to such terms and conditions as may be set out by the Director-General of Customs;”;

(b) by the substitution for the item (XLV) thereof, of the following new item:-

“(XLV) any machinery or equipment imported or purchased locally 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;”;

(c) by the substitution in item (XLVI), for the words, “commencing from January 1, 2014.” of the words “commencing from January 1, 2014;”;and

(d) by the insertion immediately after item (XLVI), of the following new items :-

“(XLVII) any machinery, equipment or spare parts imported by Sri Lanka Ports Authority to be used exclusively within its ports;

(XLVIII) any motor vehicle identified under Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to Excise duty under the Excise (Special Provisions) Act, No. 13 of 1989, on the importation or any motor vehicle liable to the same Duty on manufacture of any such vehicle, including such

*Nation Building Tax (Amendment)  
Act, No. 12 of 2015*

manufactured motor vehicles remain unsold in the stock which would have been otherwise liable to the same Duty if the same is manufactured after October 25, 2014;

(XLIX) cigarettes identified under the Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to Excise Duty under the Excise (Special Provisions) Act, No. 13 of 1989 and Cess under Sri Lanka Export Development Act, No. 40 of 1979 on the importation or on the manufacture of the same, as the case may be, including such manufactured cigarettes in stock remain unsold as at October 25, 2014 which would have been otherwise liable to the same Duty on manufacture, if the same is manufactured after October 25, 2014; and

(L) liquor identified under the Harmonized Commodity Description and Coding Numbers for Custom purposes and liable to Custom Duty under the Revenue Protection Act, No.19 of 1962 and Cess under Sri Lanka Export Development Act, No. 40 of 1979 on the importation, or Excise Duty under the Excise Ordinance (Chapter 52) on the manufacture, as the case may be, including such manufactured liquor in the stock remain unsold as at October 25, 2014, which would have been otherwise liable to the same Duty, if manufactured after October 25, 2014.”.

- (2) in PART II of that Schedule:-
- (a) by the substitution for item (vi) thereof, of the following new item:-
- “(vi) the provision of finance leasing facilities in respect of any movable property on any financial leasing agreement entered into prior to October 25, 2014;”;
- (b) by the substitution for the item (vii) thereof, of the following new item:-
- “(vii) service-
- (a) prior to January 1, 2011, of a construction contractor, not being a subcontractor; or
- (b) on or after January 1, 2011, of a construction contractor or subcontractor,
- insofar as such services are in respect of constructing any building, road, bridge, water supply, drainage or sewerage system, harbour, airport or any infrastructure project in telecommunication or electricity;”;
- (c) by the substitution for the item (xiii) thereof, of the following new item:-
- “(xiii) the services of an auctioneer, broker, insurance agent or commission agent of any local produce to the extent of the brokerage receivable by such auctioneer or broker or commission receivable by such insurance agent or commission agent, as the case may be;”;

*Nation Building Tax (Amendment)  
Act, No. 12 of 2015*

- (d) by the substitution for the item (xxviii) thereof, of the following new item:-

“(xxviii) telecommunication services liable to the telecommunication levy under the Telecommunication Levy Act, No. 21 of 2011, and the services specially excluded from such liability in defining the telecommunication services in that Act (effective from January 1, 2014)”;

- (e) by the substitution in item (xxxvi) for the words, “of the Government; and”, of the words “of the Government;”;

- (f) by the substitution in item (xxxvii) for the words, “for payment in foreign currency.”, of the words “for payment in foreign currency; and”; and

- (g) by the addition immediately after item (xxxvii) of the following new item:-

“(xxxviii) The business of real estate and improvement thereon, being construction and sale of residential accommodation, in so far as the value of the construction project relating to the supply of such residential accommodation is less than ten million United States dollars or its equivalent in any other currency”.

**7.** Paragraphs (11), (12) and (13) of section 3 (2) (iv) and items (XLVIII), (XLIX) and (XLX) of the PART I of the First Schedule shall be deemed, for all purposes, to have come into force on October 25, 2014, and item (xxviii) of the PART II of the First Schedule shall be deemed to have come into effect from January 1, 2014.

Retrospective effect.

**8.** 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, 2015 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 proceeding pending in any court in respect of any tax collected during the aforesaid period.

**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 an inconsistency.

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

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**ECONOMIC SERVICE CHARGE (AMENDMENT)  
ACT, No. 13 OF 2015**

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[Certified on 30th October, 2015]

*Printed on the Order of Government*

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*Economic Service Charge (Amendment)  
Act, No. 13 of 2015*

[Certified on 30th October, 2015]

L.D.—O. 13/2015

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.** (1) This Act may be cited as the Economic Service  
Charge (Amendment) Act, No. 13 of 2015.

Short title and  
dates of  
operation.

(2) The provisions of this Act other than sections 3, 4, 5  
and 7 shall be deemed to have come into operation on April  
1, 2015 and the provisions of sections 3, 4 and 5 of this Act  
shall come into operation on such date as the Minister may  
appoint by Order published in the *Gazette*. The provisions  
of section 7 shall be deemed to have come into operation on  
April 1, 2011.

**2.** Section 3 of the Economic Service Charge Act, No. 13  
of 2006 (hereinafter referred to as the “principal enactment”)  
as last amended by Act, No.9 of 2014 is hereby further  
amended by the insertion, immediately after subsection (3A)  
of that section, of the following new subsection-

Amendment of  
section 3 of  
Act, No. 13 of  
2006.

“(3B) Where any commercial bank or specialized  
bank licensed under the Banking Act, No. 30 of 1988,  
finance company licensed under the Finance Business  
Act, No. 42 of 2011 or leasing company registered  
under the Finance Leasing Act, No. 56 of 2000, acquires  
or merges with the business of any other bank, finance  
company or leasing company under the Financial  
Sector Consolidation Process of the Central Bank of  
Sri Lanka and there remains any balance of service  
charge paid by such banks, finance companies or  
leasing companies after the deduction from the income  
tax payable in that year of acquisition or merger and  
which is entitled to be carried forward and deducted  
from income tax payable by such banks, finance  
companies or leasing companies, then such balance

2 *Economic Service Charge (Amendment)*  
*Act, No. 13 of 2015*

shall be deductible from the income tax payable by such bank, finance company or leasing company that acquired the business or with which the other bank, finance company or leasing company merged, as if the same bank, finance company or leasing company were continuing to carry on the business.”.

Amendment of section 5 of the principal enactment.

**3.** Section 5 of the principal enactment is hereby amended, by the substitution for the words “by communication in writing addressed to the Commissioner General”, of the words “by communication in writing addressed to the Commissioner General or by electronic communication to the Commissioner General”.

Amendment of section 7 of the principal enactment.

**4.** Section 7 of the principal enactment as last amended by Act, No. 11 of 2011 is hereby amended in subsection (1) of that section, by the substitution for the words “furnish to an Assessor”, of the words “furnish in writing or by electronic means to an Assessor”.

Amendment of section 9 of the principal enactment.

**5.** Section 9 of the principal enactment as last amended by Act, No. 9 of 2014 is hereby amended in subsection (1) of that section, by the substitution for the words “by notice in writing require”, of the words “by notice in writing require or by notice in electronic communication require”.

Insertion of new section 10B in the principal enactment.

**6.** The following new section is hereby inserted immediately after section 10A of the principal enactment and shall have effect as section 10B of that enactment :-

“The use of electronic communications or electronic records.

10B. The Minister may, on the recommendation of the Commissioner General of Inland Revenue, make regulation for the purposes of authorizing or facilitating the use of electronic communications or electronic records for matters specified in section 8 of the Electronic Transactions Act, No. 19 of 2006.”.

*Economic Service Charge (Amendment)* 3  
*Act, No. 13 of 2015*

**7.** Section 13 of the principal enactment as last amended by Act, No. 6 of 2013 is hereby further amended in the definition of the expression “person” as follows:-

Amendment of section 13 of the principal enactment.

- (1) in paragraph (f) by the substitution for the words “Unit Trust or Mutual Fund; and”, of the words “Unit Trust or Mutual Fund;”;
- (2) in paragraph (g) by the substitution for the words “the Central Bank of Sri Lanka;”, of the words “the Central Bank of Sri Lanka; and”; and
- (3) by the addition immediately after paragraph (g), of the following new paragraph:-”

(h) Lak Sathosa Limited registered under the Companies Act, No. 7 of 2007 (effective from April 1, 2011).”.

**8.** 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.

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**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
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**BETTING AND GAMING LEVY  
(AMENDMENT)  
ACT, No. 14 OF 2015**

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[Certified on 30th October, 2015]

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*Betting and Gaming Levy (Amendment)  
Act, No. 14 of 2015*

[Certified on 30<sup>th</sup> October, 2015]

L.D.—O. 12/2015

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. 14 of 2015 and shall be deemed for all purposes, to have come into operation on January 1, 2015.

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. 19 of 2013 is hereby further amended as follows:-

Amendment of section 2 of the Betting and Gaming Levy Act, No. 40 of 1988.

(1) in subsection (1A) of that section, by the substitution for the words “a levy at the rate of five per centum” of the following words:-

“a levy-

(a) for any year commencing on or after January 1, 2013 but prior to January 1, 2015, at the rate of five *per centum*; or

(b) for any year commencing on or after January 1, 2015, at the rate of ten *per centum*”.

(2) by the insertion immediately after subsection (1A) of that section of the following new subsection:-

“(1AA) Every person who carries on the business of gaming in Sri Lanka for any year commencing on or after January 1, 2015, shall collect a Levy (hereinafter referred to as the “casino entrance levy”) of United

2            *Betting and Gaming Levy (Amendment)*  
                 *Act, No. 14 of 2015*

States Dollars one hundred or its equivalent in any other convertible foreign currency or in Sri Lanka currency from any person who enters such place of business of gaming:

Provided however, the provisions of subsection (1AA), shall not apply to-

- (a) the managing director or any member of the Board of Management or any employee of such place of business of gaming;
- (b) any officer authorized in that behalf to enter such place of business in the exercise, performance and discharge of his duties under any written law; or
- (c) any person prescribed under this Act.

(3) In subsection (1B) of that section:-

- (a) by the substitution for the words and figures “subsection (1A)” of the words and figures” subsection (1A) and subsection (1AA),” ; and
- (b) by the repeal of paragraph (b) and the substitution therefor of the following paragraph:-

“(b) remit the levies charged and collected under subsection (1A) and subsection (1AA) of section 2, in respect of each month on or before the end of the first week of the month immediately succeeding that month.”.

- (4) in subsection (1C) of that section by the substitution for the words and figures “subsection (1A),” of the words and figures “subsection (1A) and subsection (1AA),”.

3. Section 2A of the principal enactment is hereby amended in subsection (1) by the substitution for all the words and figures from “Every person who on or after January 1, 2013”, to the end of that subsection of the words “Every person, who, on or after January 1, 2013, but prior to May 31, 2013, carries on the business of a bookmaker or gaming referred to in subsection (1) of section 2, shall register with the Department of Inland Revenue.”.

Amendment of section 2A of the principal enactment.

4. Section 4 of the principal enactment is hereby amended as follows:-

Amendment of section 4 of the principal enactment.

- (1) in subsection (5) of that section by the substitution for the words “levy payable under this Act.” of the words “levy payable under subsection (1) of section 2 of this Act.”;
- (2) by the addition at the end of subsection (5) of that section of the following new subsection:-

“(6) In addition to the provisions of subsection (5) of this section, the provisions of sections 106, 107, 108 and 112 of Chapter XII relating to Returns etc., Chapter XXII relating to Assessments, Chapter XXIII relating to Appeals, Chapter XXIV relating to Finality of Assessments and Penalty for incorrect Returns, Chapter XXVI relating to Recovery of Tax, and Chapter XXXI relating to General matters, of the Inland Revenue Act, No. 10 of 2006, shall *mutatis mutandis* apply to the furnishing of returns, assessments, appeals against assessments, finality of assessments and



4 *Betting and Gaming Levy (Amendment)*  
*Act, No. 14 of 2015*

penalty for incorrect returns, recovery of tax, and the payment of the levy referred to in subsection (1A) of section 2 of this Act.”

Amendment of section 5 of the principal enactment.

**5.** Subsection (1) of section 5 of the principal enactment is hereby amended as follows :-

- (1) by the substitution in paragraph (a) of that subsection, for the words and figures “section 38 of the Turnover Tax Act”, of the words and figures “section 190 of the Inland Revenue Act”;
- (2) by the substitution in paragraph (c) of that subsection, for the words and figures “section 42 or section 43 of the Turnover Tax Act,”, of the words and figures “section 214 or section 215 of the Inland Revenue Act.”;
- (3) by the substitution in paragraph (d) of that subsection, for the words and figures “section 57 of the Turnover Tax Act”, of the words and figures “section 209 of the Inland Revenue Act”; and
- (4) by the substitution in paragraph (e) of that subsection, for the words and figures “section 57 of the Turnover Tax Act”, of the words and figures “section 209 of the Inland Revenue Act”.

Amendment of section 6 of the principal enactment.

**6.** Section 6 of the principal enactment is hereby amended in subsections (2), (3) and (4) of that section by the substitution for the words “Deputy Commissioner or Assessor” wherever such words occur in those subsections of the words “ Commissioner, Senior Deputy Commissioner, Deputy Commissioner or Assistant Commissioner” respectively.

7. The following new section is hereby inserted immediately after section 6 of the principal enactment and shall have effect as section 6A of that enactment:-

Insertion of new section 6A in the principal enactment.

“Regulations. 6A. (1) The Minister may make regulations in respect of any matter which is required or authorized by this Act to be prescribed.

(2) 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.

(3) Every regulation made by the Minister, shall, as soon as convenient after its publication in the *Gazette*, be brought before Parliament for approval. Any regulation which is not so approved shall be deemed to be rescinded as 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 under subsection (3) shall be published in the *Gazette*.

8. Section 7 of the principal enactment is hereby amended by the repeal of the definition of expression “Assessor”, “Commissioner-General”, and “Deputy Commissioner” and the substitution therefor of the following definition of expression:-

Amendment of section 7 of the principal enactment.

“Commissioner-General”, and “Deputy Commissioner” shall have the respective meanings assigned to them by section 59 of the Turnover Tax Act;”

9. The Schedule to the principal enactment is hereby replaced and the following Schedule is substituted therefor:-

Replacement of the Schedule to the principal enactment.

6 *Betting and Gaming Levy (Amendment)*  
*Act, No. 14 of 2015*

“SCHEDULE

PART I

(Section 2)

The amount of the levy payable by a person carrying on the business of a 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>Column II</i>
<i>Year</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 the business.	Thirty thousand rupees.
(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 .business of bookmaker 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.

*Betting and Gaming Levy (Amendment) Act, No. 14 of 2015* 7

(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 business of bookmaker 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 but prior to April 1, 2015 for business of bookmaker 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.

7. For every year commencing on or after April 1, 2015 for business of bookmaker carried out –

(i) through Agents. Four million rupees.

(ii) by the use of live telecast facilities in carrying on the business. Six hundred thousand rupees.

(iii) where live telecast facilities are not used in carrying on the business. Fifty thousand rupees.

8 *Betting and Gaming Levy (Amendment)*  
*Act, No. 14 of 2015*

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>Column II</i>
<i>Year</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 rudjino).	Twelve million rupees.
(ii) for carrying on the business of only playing rudjino.	Five hundred thousand rupees.
4. For carrying on the business of gaming including playing rudjino 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 rudjino for every year commencing on or after April 1, 2013, but prior to April 1, 2015.	One Hundred million rupees.
6. For carrying on the business of gaming including playing rudjino for every year commencing on or after April 1, 2015.	Two Hundred million rupees.

**10.** The amount of the Levies charged and collected under paragraph (b) of subsection (1A) and subsection (1AA) 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, 2015, and ending on the date on which the certificate of the speaker is endorsed in respect of this Act, shall be deemed for all purposes, to have been validly charged and collected by the Commissioner-General or by any such person under the principal enactment: 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 levy charged and collected during that period.

**11.** 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.

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**PARLIAMENT OF THE DEMOCRATIC  
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**APPROPRIATION (AMENDMENT)  
ACT, No. 15 OF 2015**

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*Appropriation (Amendment) Act, No. 15 of 2015*

[Certified on 03rd December, 2015]

L.D.—O. 42/2015

AN ACT TO AMEND THE APPROPRIATION ACT, NO. 41 OF 2014

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 (Amendment) Act, No. 15 of 2015. Short title.

**2.** The First Schedule to the Appropriation Act, No. 41 of 2014 (hereinafter referred to as the “principal enactment”) as amended by the Appropriation (Amendment) Act, No. 1 of 2015 is hereby repealed and the following Schedule is substituted therefor:— Replacement of the First Schedule to Act, No. 41 of 2014.

**“FIRST SCHEDULE — ESTIMATE — 2015  
Sums Payable for General Services**

2

<i>Head No.</i>			<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
<b>Head 1 - 22</b>	<b>Special Spending Units</b>			
	<b>Recurrent</b>	<b>12,320,786,000</b>		
	<b>Capital</b>	<b>2,474,594,000</b>		
Head 1	<b>His Excellency the President</b>			
	Programme 01 Operational Activities		2,188,266,000	1,073,628,000
	Programme 02 Development Activities		—	200,000,000
Head 2	<b>Office of the Prime Minister</b>			
	Programme 01 Operational Activities		440,432,000	109,066,000
Head 4	<b>Judges of the Superior Courts</b>			
	Programme 01 Operational Activities		102,500,000	591,300,000
Head 5	<b>Office of the Cabinet of Ministers</b>			
	Programme 01 Operational Activities		67,550,000	9,850,000
Head 6	<b>Public Service Commission</b>			
	Programme 01 Operational Activities		137,480,000	281,100,000
Head 7	<b>Judicial Service Commission</b>			
	Programme 01 Operational Activities		38,900,000	1,000,000
Head 8	<b>National Police Commission</b>			
	Programme 01 Operational Activities		42,280,000	1,350,000

Appropriation (Amendment) Act, No. 15 of 2015

Head 9	<b>Administrative Appeals Tribunal</b> Programme 01 Operational Activities	23,130,000	1,200,000
Head 10	<b>Commission to Investigate Allegations of Bribery or Corruption</b> Programme 01 Operational Activities	243,100,000	46,050,000
Head 11	<b>Office of the Finance Commission</b> Programme 01 Operational Activities	38,500,000	4,500,000
Head 12	<b>National Education Commission</b> Programme 01 Operational Activities	37,858,000	6,200,000
Head 13	<b>Human Rights Commission of Sri Lanka</b> Programme 01 Operational Activities	172,200,000	14,300,000
Head 16	<b>Parliament</b> Programme 01 Operational Activities	1,671,300,000	67,850,000
Head 17	<b>Office of the Leader of the House of Parliament</b> Programme 01 Operational Activities	28,650,000	2,200,000
Head 18	<b>Office of the Chief Govt. Whip of Parliament</b> Programme 01 Operational Activities	38,450,000	1,850,000
Head 19	<b>Office of the Leader of the Opposition of Parliament</b> Programme 01 Operational Activities	71,750,000	5,850,000
Head 20	<b>Department of Elections</b> Programme 01 Operational Activities	5,924,800,000	38,500,000
Head 21	<b>Auditor General</b> Programme 01 Operational Activities	1,040,800,000	18,300,000
Head 22	<b>Office of the Parliamentary Commissioner for Administration</b> Programme 01 Operational Activities	12,840,000	500,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Buddha Sasana</b>		
	<b>Recurrent</b>	<b>956,580,000</b>	
	<b>Capital</b>	<b>559,980,000</b>	
	Made up as follows :-		
Head 101	<b>Minister of Buddha Sasana</b>		
	Programme 01 Operational Activities	168,720,000	9,230,000
	Programme 02 Development Activities	—	457,000,000
Head 201	<b>Department of Buddhist Affairs</b>		
	Programme 01 Operational Activities	50,785,000	9,750,000
	Programme 02 Development Activities	737,075,000	84,000,000
	<b>Ministry of Finance</b>		
	<b>Recurrent</b>	<b>105,543,565,000</b>	
	<b>Capital</b>	<b>232,966,000,000</b>	
	Made up as follows :-		
Head 102	<b>Minister of Finance</b>		
	Programme 01 Operational Activities	476,515,000	1,522,664,000
	Programme 02 Development Activities	—	1,534,320,000
Head 238	<b>Department of Fiscal Policy</b>		
	Programme 01 Operational Activities	75,880,000	2,500,000
Head 240	<b>Department of National Budget</b>		
	Programme 01 Operational Activities	2,288,700,000	4,366,900,000
	Programme 02 Development Activities	72,693,236,000	136,963,242,000

Head 241	<b>Department of Public Enterprises</b> Programme 01 Operational Activities	61,900,000	38,905,400,000
Head 242	<b>Department of Management Services</b> Programme 01 Operational Activities	42,200,000	3,600,000
Head 243	<b>Department of Development Finance</b> Programme 01 Operational Activities Programme 02 Development Activities	3,141,440,000 —	300,700,000 3,130,000,000
Head 244	<b>Department of Trade and Investment Policy</b> Programme 01 Operational Activities	1,115,825,000	2,300,000
Head 245	<b>Department of Public Finance</b> Programme 01 Operational Activities	194,600,000	2,300,000
Head 246	<b>Department of Inland Revenue</b> Programme 01 Operational Activities	2,431,000,000	2,025,050,000
Head 247	<b>Sri Lanka Customs</b> programme 01 Operational Activities	1,864,700,000	150,500,000
Head 248	<b>Department of Excise</b> Programme 01 Operational Activities	665,424,000	386,100,000
Head 249	<b>Department of Treasury Operations</b> Programme 01 Operational Activities Programme 02 Development Activities	20,001,975,000 —	38,172,700,000 5,443,724,000
Head 250	<b>Department of State Accounts</b> Programme 01 Operational Activities	32,150,000	9,200,000
Head 251	<b>Department of Valuation</b> Programme 01 Operational Activities	365,800,000	38,200,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 323	<b>Department of Legal Affairs</b> Programme 01 Operational Activities	19,400,000	700,000
Head 324	<b>Department of Management Audit</b> Programme 01 Operational Activities	30,090,000	1,500,000
Head 329	<b>Department of Information Technology Management</b> Programme 01 Operational Activities	42,730,000	4,400,000
	<b>Ministry of Defence</b>		
	<b>Recurrent</b>	<b>255,689,215,000</b>	
	<b>Capital</b>	<b>38,487,832,000</b>	
Made up as follows :-			
Head 103	<b>Minister of Defence</b> Programme 01 Operational Activities Programme 02 Development Activities	4,134,511,000 1,135,764,000	10,104,170,000 3,715,000,000
Head 222	<b>Sri Lanka Army</b> Programme 01 Operational Activities	150,833,950,000	7,814,630,000
Head 223	<b>Sri Lanka Navy</b> Programme 01 Operational Activities	48,283,000,000	9,749,380,000
Head 224	<b>Sri Lanka Air Force</b> Programme 01 Operational Activities	34,036,500,000	6,880,000,000
Head 320	<b>Department of Civil Security</b> Programme 01 Operational Activities	17,233,220,000	120,000,000
Head 325	<b>Department of Sri Lanka Coast Guard</b> Programme 01 Operational Activities	32,270,000	104,652,000

<b>Ministry of National Policies and Economic Affairs</b>	
<b>Recurrent</b>	<b>3,288,949,000</b>
<b>Capital</b>	<b>7,920,505,000</b>

Made up as follows :-

Head 104	<b>Minister of National Policies and Economic Affairs</b>		
	Programme 01 Operational Activities	460,740,000	741,646,000
	Programme 02 Development Activities	1,610,800,000	4,552,998,000
Head 237	<b>Department of National Planning</b>		
	Programme 01 Operational Activities	77,910,000	13,800,000
Head 239	<b>Department of External Resources</b>		
	Programme 01 Operational Activities	261,530,000	2,116,230,000
Head 252	<b>Department of Census and Statistics</b>		
	Programme 01 Operational Activities	803,750,000	474,300,000
Head 280	<b>Department of Project Management and Monitoring</b>		
	Programme 02 Development Activities	74,219,000	21,531,000

<b>Ministry of Disaster Management</b>	
<b>Recurrent</b>	<b>1,543,570,000</b>
<b>Capital</b>	<b>2,521,520,000</b>

Made up as follows :-

Head 106	<b>Minister of Disaster Management</b>		
	Programme 01 Operational Activities	113,690,000	392,020,000
	Programme 02 Development Activities	1,174,700,000	1,781,500,000
Head 304	<b>Department of Meteorology</b>		
	Programme 02 Development Activities	255,180,000	348,000,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Posts, Postal Services and Muslim Religious Affairs</b>		
	<b>Recurrent</b>	<b>11,946,815,000</b>	
	<b>Capital</b>	<b>294,700,000</b>	
	Made up as follows :-		
Head 108	<b>Minister of Posts, Postal Services and Muslim Religious Affairs</b> Programme 01 Operational Activities	109,350,000	21,550,000
Head 202	<b>Department of Muslim Religious and Cultural Affairs</b> Programme 02 Development Activities	77,965,000	72,150,000
Head 308	<b>Department of Posts</b> Programme 02 Development Activities	11,759,500,000	201,000,000
	<b>Ministry of Justice</b>		
	<b>Recurrent</b>	<b>6,974,860,000</b>	
	<b>Capital</b>	<b>2,301,167,000</b>	
	Made up as follows :-		
Head 110	<b>Minister of Justice</b> Programme 01 Operational Activities	764,220,000	110,537,000
Head 205	<b>Department of Public Trustee</b> Programme 01 Operational Activities	46,225,000	2,130,000
Head 228	<b>Courts Administration</b> Programme 01 Operational Activities	5,062,019,000	1,205,000,000
Head 229	<b>Department of Attorney General</b> Programme 01 Operational Activities	634,246,000	610,500,000



Head 230	<b>Department of Legal Draftsman</b> Programme 01 Operational Activities	88,650,000	70,000,000
Head 231	<b>Department of Debt Conciliation Board</b> Programme 01 Operational Activities	11,000,000	1,000,000
Head 233	<b>Department of Government Analyst</b> Programme 01 Operational Activities	208,000,000	289,000,000
Head 234	<b>Registrar of the Supreme Court</b> Programme 01 Operational Activities	145,500,000	11,000,000
Head 235	<b>Department of Law Commission</b> Programme 01 Operational Activities	15,000,000	2,000,000
	<b>Ministry of Health, Nutrition and Indigenous Medicine</b>		
	<b>Recurrent</b>	<b>108,891,218,000</b>	
	<b>Capital</b>	<b>39,293,180,000</b>	

Made up as follows :-

Head 111	<b>Minister of Health, Nutrition and Indigenous Medicine</b> Programme 01 Operational Activities Programme 02 Development Activities	95,767,398,000 11,956,853,000	6,451,000,000 32,267,180,000
Head 220	<b>Department of Ayurveda</b> Programme 01 Operational Activities Programme 02 Development Activities	106,835,000 1,060,132,000	15,400,000 559,600,000
	<b>Ministry of Foreign Affairs</b>		
	<b>Recurrent</b>	<b>8,735,630,000</b>	
	<b>Capital</b>	<b>1,047,118,000</b>	

Made up as follows :-

Head 112	<b>Minister of Foreign Affairs</b> Programme 01 Operational Activities Programme 02 Development Activities	147,000,000 8,588,630,000	13,370,000 1,033,748,000
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Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Transport &amp; Civil Aviation</b>		
	<b>Recurrent</b>	<b>24,953,650,000</b>	
	<b>Capital</b>	<b>54,729,250,000</b>	
	Made up as follows :-		
Head 114	<b>Minister of Transport and Civil Aviation</b>		
	Programme 01 Operational Activities	261,950,000	57,650,000
	Programme 02 Development Activities	10,219,000,000	15,219,000,000
Head 306	<b>Department of Sri Lanka Railways</b>		
	Programme 02 Development Activities	12,222,700,000	38,320,600,000
Head 307	<b>Department of Motor Traffic</b>		
	Programme 02 Development Activities	2,250,000,000	1,132,000,000
	<b>Ministry of Higher Education and Highways</b>		
	<b>Recurrent</b>	<b>27,493,331,000</b>	
	<b>Capital</b>	<b>203,135,649,000</b>	
	Made up as follows :-		
Head 117	<b>Minister of Higher Education and Highways</b>		
	Programme 01 Operational Activities	554,331,000	5,315,536,000
	Programme 02 Development Activities	1,041,000,000	188,960,113,000
Head 214	<b>University Grants Commission</b>		
	Programme 02 Development Activities	25,898,000,000	8,860,000,000

<b>Ministry of Agriculture</b>				
	<b>Recurrent</b>	<b>46,758,051,000</b>		
	<b>Capital</b>	<b>5,337,700,000</b>		
Made up as follows :-				
Head 118	<b>Minister of Agriculture</b>			
	Programme 01 Operational Activities	236,887,000	41,200,000	
	Programme 02 Development Activities	38,266,770,000	1,130,150,000	
Head 281	<b>Department of Agrarian Development</b>			
	Programme 01 Operational Activities	284,850,000	50,000,000	
	Programme 02 Development Activities	4,255,700,000	2,036,000,000	
Head 285	<b>Department of Agriculture</b>			
	Programme 01 Operational Activities	381,150,000	33,750,000	
	Programme 02 Development Activities	3,332,694,000	2,046,600,000	
<b>Ministry of Power and Renewable Energy</b>				
	<b>Recurrent</b>	<b>371,750,000</b>		
	<b>Capital</b>	<b>1,048,287,000</b>		
Made up as follows :-				
Head 119	<b>Minister of Power and Renewable Energy</b>			
	Programme 01 Operational Activities	217,750,000	21,100,000	
	Programme 02 Development Activities	154,000,000	1,027,187,000	
<b>Ministry of Women and Child Affairs</b>				
	<b>Recurrent</b>	<b>4,171,690,000</b>		
	<b>Capital</b>	<b>670,903,000</b>		
Made up as follows :-				
Head 120	<b>Minister of Women and Child Affairs</b>			
	Programme 01 Operational Activities	607,810,000	82,200,000	
	Programme 02 Development Activities	3,273,500,000	555,883,000	

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 217	<b>Department of Probation and Childcare Services</b>		
	Programme 01 Operational Activities	13,720,000	860,000
	Programme 02 Development Activities	276,660,000	31,960,000
	<b>Ministry of Home Affairs</b>		
	<b>Recurrent</b>	<b>23,111,022,000</b>	
	<b>Capital</b>	<b>20,533,510,000</b>	
Made up as follows :-			
Head 121	<b>Minister of Home Affairs</b>		
	Programme 01 Operational Activities	7,278,165,000	16,702,010,000
Head 254	<b>Department of Registrar General</b>		
	Programme 01 Operational Activities	1,261,200,000	64,000,000
Head 255	<b>District Secretariat, Colombo</b>		
	Programme 01 Operational Activities	688,700,000	824,800,000
Head 256	<b>District Secretariat, Gampaha</b>		
	Programme 01 Operational Activities	931,328,000	294,800,000
Head 257	<b>District Secretariat, Kalutara</b>		
	Programme 01 Operational Activities	611,750,000	120,200,000
Head 258	<b>District Secretariat, Kandy</b>		
	Programme 01 Operational Activities	1,042,633,000	81,000,000
Head 259	<b>District Secretariat, Matale</b>		
	Programme 01 Operational Activities	441,650,000	212,000,000

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Appropriation (Amendment) Act, No. 15 of 2015

Head 260	<b>District Secretariat, Nuwara-Eliya.</b> Programme 01 Operational Activities	400,300,000	50,000,000
Head 261	<b>District Secretariat, Galle</b> Programme 01 Operational Activities	1,007,600,000	78,000,000
Head 262	<b>District Secretariat, Matara</b> Programme 01 Operational Activities	797,650,000	80,000,000
Head 263	<b>District Secretariat, Hambantota</b> Programme 01 Operational Activities	683,950,000	219,500,000
Head 264	<b>District Secretariat/ Kachcheri - Jaffna</b> Programme 01 Operational Activities	659,640,000	72,000,000
Head 265	<b>District Secretariat/ Kachcheri - Mannar</b> Programme 01 Operational Activities	186,313,000	194,100,000
Head 266	<b>District Secretariat/ Kachcheri - Vavuniya</b> Programme 01 Operational Activities	170,000,000	74,000,000
Head 267	<b>District Secretariat/ Kachcheri - Mullaitivu</b> Programme 01 Operational Activities	185,100,000	72,000,000
Head 268	<b>District Secretariat/ Kachcheri - Killinochchi</b> Programme 01 Operational Activities	153,400,000	37,000,000
Head 269	<b>District Secretariat/ Kachcheri - Batticaloa</b> Programme 01 Operational Activities	543,700,000	214,300,000
Head 270	<b>District Secretariat, Ampara</b> Programme 01 Operational Activities	671,500,000	64,000,000
Head 271	<b>District Secretariat/ Kachcheri - Trincomalee</b> Programme 01 Operational Activities	347,420,000	53,300,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 272	<b>District Secretariat, Kurunegala</b> Programme 01 Operational Activities	1,486,773,000	54,000,000
Head 273	<b>District Secretariat, Puttalam</b> Programme 01 Operational Activities	505,300,000	55,800,000
Head 274	<b>District Secretariat, Anuradhapura</b> Programme 01 Operational Activities	641,550,000	80,000,000
Head 275	<b>District Secretariat - Polonnaruwa</b> Programme 01 Operational Activities	351,500,000	404,200,000
Head 276	<b>District Secretariat - Badulla</b> Programme 01 Operational Activities	603,050,000	118,000,000
Head 277	<b>District Secretariat, Monaragala</b> Programme 01 Operational Activities	342,250,000	47,500,000
Head 278	<b>District Secretariat, Ratnapura</b> Programme 01 Operational Activities	594,600,000	167,000,000
Head 279	<b>District Secretariat, Kegalle</b> Programme 01 Operational Activities	524,000,000	100,000,000
	<b>Ministry of Parliamentary Reforms and Mass Media</b>		
	<b>Recurrent</b>	<b>3,117,750,000</b>	
	<b>Capital</b>	<b>2,590,600,000</b>	
Made up as follows :-			
Head 122	<b>Minister of Parliamentary Reforms and Mass Media</b>		
	Programme 01 Operational Activities	623,100,000	1,970,500,000
	Programme 02 Development Activities	455,000,000	436,000,000

Head 210	<b>Department of Information</b>		
	Programme 01 Operational Activities	202,300,000	14,600,000
Head 211	<b>Department of Government Printer</b>		
	Programme 01 Operational Activities	1,837,350,000	169,500,000
	<b>Ministry of Housing and Construction</b>		
	<b>Recurrent</b>	<b>1,011,235,000</b>	
	<b>Capital</b>	<b>4,590,290,000</b>	

Made up as follows :-

Head 123	<b>Minister of Housing and Construction</b>		
	Programme 01 Operational Activities	538,460,000	14,400,000
	Programme 02 Development Activities	100,500,000	4,371,290,000
Head 309	<b>Department of Buildings</b>		
	Programme 01 Operational Activities	88,050,000	18,800,000
	Programme 02 Development Activities	204,850,000	33,600,000
Head 310	<b>Government Factory</b>		
	Programme 01 Operational Activities	43,440,000	43,700,000
	Programme 02 Development Activities	35,935,000	108,500,000
	<b>Ministry of Social Empowerment and Welfare</b>		
	<b>Recurrent</b>	<b>58,551,068,000</b>	
	<b>Capital</b>	<b>19,722,104,000</b>	

Made up as follows :-

Head 124	<b>Minister of Social Empowerment and Welfare</b>		
	Programme 01 Operational Activities	562,170,000	59,850,000
	Programme 02 Development Activities	9,869,790,000	18,164,982,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 216	<b>Department of Social Services</b>		
	Programme 01 Operational Activities	28,898,000	8,222,000
	Programme 02 Development Activities	398,310,000	169,100,000
Head 331	<b>Department of Divineguma Development</b>		
	Programme 01 Operational Activities	414,860,000	86,950,000
	Programme 02 Development Activities	47,277,040,000	1,233,000,000
	<b>Ministry of Education</b>		
	<b>Recurrent</b>	<b>44,238,391,000</b>	
	<b>Capital</b>	<b>17,895,169,000</b>	
Made up as follows :-			
Head 126	<b>Minister of Education</b>		
	Programme 01 Operational Activities	11,801,356,000	740,160,000
	Programme 02 Development Activities	28,401,431,000	16,606,459,000
Head 207	<b>Department of Archaeology</b>		
	Programme 01 Operational Activities	133,500,000	12,000,000
	Programme 02 Development Activities	717,000,000	138,500,000
Head 209	<b>Department of National Archives</b>		
	Programme 01 Operational Activities	47,110,000	11,600,000
	Programme 02 Development Activities	52,194,000	164,800,000
Head 212	<b>Department of Examinations</b>		
	Programme 02 - Development Activities	3,030,400,000	165,750,000
Head 213	<b>Department of Educational Publications</b>		
	Programme 02 Development Activities	55,400,000	55,900,000



**Ministry of Public Administration and Management**  
**Recurrent** 135,915,795,000  
**Capital** 924,890,000

Made up as follows :-

Head 130	<b>Minister of Public Administration and Management</b>		
	Programme 01 Operational Activities	1,147,945,000	887,390,000
Head 253	<b>Department of Pensions</b>		
	Programme 01 Operational Activities	134,767,850,000	37,500,000

**Ministry of Plantation Industries**  
**Recurrent** 11,876,131,000  
**Capital** 4,225,350,000

Made up as follows :-

Head 135	<b>Minister of Plantation Industries</b>		
	Programme 01 Operational Activities	441,645,000	35,650,000
	Programme 02 Development Activities	8,880,736,000	3,087,700,000
Head 293	<b>Department of Rubber Development</b>		
	Programme 02 Development Activities	2,553,750,000	1,102,000,000

**Ministry of Sports**  
**Recurrent** 1,032,400,000  
**Capital** 3,015,133,000

Made up as follows :-

Head 136	<b>Minister of Sports</b>		
	Programme 01 Operational Activities	366,069,000	753,733,000
	Programme 02 Development Activities	79,825,000	48,100,000
Head 219	<b>Department of Sports Development</b>		
	Programme 01 Operational Activities	58,946,000	13,700,000
	Programme 02 Development Activities	527,560,000	2,199,600,000

Appropriation (Amendment) Act, No. 15 of 2015

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Hill Country New Villages, Infrastructure and Community Development</b>		
	<b>Recurrent</b>	<b>324,070,000</b>	
	<b>Capital</b>		<b>822,400,000</b>
Made up as follows :-			
Head 140	<b>Minister of Hill Country New Villages, Infrastructure and Community Development</b>		
	Programme 01 Operational Activities	324,070,000	22,400,000
	Programme 02 Development Activities	—	800,000,000
	<b>Ministry of Rehabilitation, Resettlement and Hindu Religious Affairs</b>		
	<b>Recurrent</b>	<b>953,562,000</b>	
	<b>Capital</b>		<b>6,070,945,000</b>
Made up as follows :-			
Head 145	<b>Minister of Rehabilitation, Resettlement and Hindu Religious Affairs</b>		
	Programme 01 Operational Activities	711,609,000	673,550,000
	Programme 02 Development Activities	118,498,000	5,302,870,000
Head 204	<b>Department of Hindu Religious and Cultural Affairs</b>		
	Programme 02 Development Activities	123,455,000	94,525,000
	<b>Ministry of Industry and Commerce</b>		
	<b>Recurrent</b>	<b>2,387,954,000</b>	
	<b>Capital</b>		<b>3,855,000,000</b>
Made up as follows :-			
Head 149	<b>Minister of Industry and Commerce</b>		
	Programme 01 Operational Activities	678,915,000	52,535,000
	Programme 02 Development Activities	1,084,692,000	3,488,995,000

Head 295	<b>Department of Commerce</b> Programme 01 Operational Activities	106,305,000	15,600,000
Head 297	<b>Department of the Registrar of Companies</b> Programme 01 Operational Activities	49,200,000	—
Head 298	<b>Department of Measurement Units, Standards and Services</b> Programme 01 Operational Activities	95,740,000	220,500,000
Head 299	<b>National Intellectual Property Office of Sri Lanka</b> Programme 01 Operational Activities	25,869,000	—
Head 300	<b>Department of Food Commissioner</b> Programme 01 Operational Activities	204,240,000	21,530,000
Head 301	<b>Department of Co-operative Development (Registrar of Co-operative Societies)</b> Programme 01 Operational Activities	61,883,000	23,205,000
Head 302	<b>Co-operative Employees Commission</b> Programme 01 Operational Activities	12,510,000	1,135,000
Head 303	<b>Department of Textile Industries</b> Programme 02 Development Activities	68,600,000	31,500,000
	<b>Ministry of Petroleum Resources Development</b>		
	<b>Recurrent</b>	<b>188,200,000</b>	
	<b>Capital</b>	<b>172,000,000</b>	

Made up as follows :-

Head 150	<b>Minister of Petroleum Resources Development</b>		
	Programme 01 Operational Activities	108,200,000	12,000,000
	Programme 02 Development Activities	80,000,000	160,000,000

Appropriation (Amendment) Act, No. 15 of 2015

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
<b>Ministry of Fisheries and Aquatic Resources Development</b>			
	<b>Recurrent</b>	<b>1,583,945,000</b>	
	<b>Capital</b>	<b>4,497,200,000</b>	
Made up as follows :-			
Head 151	<b>Minister of Fisheries and Aquatic Resources Development</b>		
	Programme 01 Operational Activities	192,615,000	44,000,000
	Programme 02 Development Activities	1,006,870,000	2,636,000,000
Head 290	<b>Department of Fisheries and Aquatic Resources</b>		
	Programme 01 Operational Activities	384,460,000	1,817,200,000
<b>Ministry of Lands</b>			
	<b>Recurrent</b>	<b>4,275,321,000</b>	
	<b>Capital</b>	<b>3,517,973,000</b>	
Made up as follows :-			
Head 153	<b>Minister of Lands</b>		
	Programme 01 Operational Activities	246,610,000	18,300,000
	Programme 02 Development Activities	—	3,090,973,000
Head 286	<b>Department of Land Commissioner General</b>		
	Programme 02 Development Activities	306,885,000	79,900,000
Head 287	<b>Department of Land Title Settlement</b>		
	Programme 02 Development Activities	377,100,000	22,500,000
Head 288	<b>Department of Surveyor General</b>		
	Programme 01 Operational Activities	222,821,000	106,500,000
	Programme 02 Development Activities	2,798,938,000	134,800,000

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Appropriation (Amendment) Act, No. 15 of 2015

Head 327	<b>Department of Land Use Policy Planning</b>		
	Programme 02 Development Activities	322,967,000	65,000,000

	<b>Ministry of Rural Economic Affairs</b>		
	<b>Recurrent</b>	<b>8,167,645,000</b>	
	<b>Capital</b>	<b>11,190,125,000</b>	

Made up as follows :-

Head 154	<b>Minister of Rural Economic Affairs</b>		
	Programme 01 Operational Activities	7,548,675,000	7,655,000
	Programme 02 Development Activities	151,200,000	10,567,720,000

Head 292	<b>Department of Animal Production and Health</b>		
	Programme 01 Operational Activities	467,770,000	66,550,000
	Programme 02 Development Activities	—	548,200,000

	<b>Ministry of Provincial Councils and Local Government</b>		
	<b>Recurrent</b>	<b>229,496,695,000</b>	
	<b>Capital</b>	<b>56,361,231,000</b>	

Made up as follows :-

Head 155	<b>Minister of Provincial Councils and Local Government</b>		
	Programme 01 Operational Activities	228,096,695,000	100,870,000
	Programme 02 Development Activities	1,400,000,000	56,260,361,000

	<b>Ministry of National Dialogue</b>		
	<b>Recurrent</b>	<b>382,615,000</b>	
	<b>Capital</b>	<b>342,000,000</b>	

Made up as follows :-

Head 157	<b>Minister of National Dialogue</b>		
	Programme 01 Operational Activities	285,965,000	302,400,000

Appropriation (Amendment) Act, No. 15 of 2015

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 236	<b>Department of Official Languages</b>		
	Programme 01 Operational Activities	96,650,000	39,600,000
	<b>Ministry of Public Enterprise Development</b>		
	<b>Recurrent</b>	<b>119,044,000</b>	
	<b>Capital</b>	<b>908,500,000</b>	
	Made up as follows :-		
Head 158	<b>Minister of Public Enterprise Development</b>		
	Programme 01 Operational Activities	24,930,000	9,000,000
	Programme 02 Development Activities	94,114,000	899,500,000
	<b>Ministry of Tourism Development and Christian Religious Affairs</b>		
	<b>Recurrent</b>	<b>156,525,000</b>	
	<b>Capital</b>	<b>136,765,000</b>	
	Made up as follows :-		
Head 159	<b>Minister of Tourism Development and Christian Religious Affairs</b>		
	Programme 01 Operational Activities	56,500,000	12,550,000
	Programme 02 Development Activities	—	100,000,000
Head 203	<b>Department of Christian Religious Affairs</b>		
	Programme 02 Development Activities	100,025,000	24,215,000
	<b>Ministry of Mahaweli Development and Environment</b>		
	<b>Recurrent</b>	<b>4,579,333,000</b>	
	<b>Capital</b>	<b>35,103,638,000</b>	
	Made up as follows :-		
Head 160	<b>Minister of Mahaweli Development and Environment</b>		
	Programme 01 Operational Activities	291,228,000	320,700,000
	Programme 02 Development Activities	2,880,720,000	32,029,388,000

Head 283	<b>Department of Forests</b> Programme 01 Operational Activities	1,203,585,000	842,750,000
Head 291	<b>Department of Coast Conservation</b> Programme 01 Operational Activities	203,800,000	1,910,800,000
	<b>Ministry of Sustainable Development and Wildlife</b>		
	<b>Recurrent</b>	<b>1,364,616,000</b>	
	<b>Capital</b>	<b>1,639,550,000</b>	
Made up as follows :-			
Head 161	<b>Minister of Sustainable Development and Wildlife</b> Programme 01 Operational Activities	102,030,000	15,600,000
Head 284	<b>Department of Wildlife Conservation</b> Programme 01 Operational Activities	643,300,000	658,000,000
Head 294	<b>Department of National Zoological Gardens</b> Programme 02 Development Activities	282,075,000	596,650,000
Head 322	<b>Department of National Botanical Gardens</b> Programme 02 Development Activities	337,211,000	369,300,000
	<b>Ministry of Megapolis and Western Development</b>		
	<b>Recurrent</b>	<b>661,625,000</b>	
	<b>Capital</b>	<b>17,370,750,000</b>	
Made up as follows :-			
Head 162	<b>Minister of Megapolis and Western Development</b> Programme 01 Operational Activities	477,875,000	7,100,000
	Programme 02 Development Activities	—	17,355,150,000
Head 311	<b>Department of National Physical Planning</b> Programme 01 Operational Activities	183,750,000	8,500,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Internal Affairs, Wayamba Development and Cultural Affairs</b>		
	<b>Recurrent</b>	<b>3,117,511,000</b>	
	<b>Capital</b>	<b>4,883,694,000</b>	
	Made up as follows :-		
Head 163	<b>Minister of Internal Affairs, Wayamba Development and Cultural Affairs</b>		
	Programme 01 Operational Activities	262,400,000	1,518,775,000
	Programme 02 Development Activities	626,800,000	2,004,969,000
Head 206	<b>Department of Cultural Affairs</b>		
	Programme 01 Operational Activities	85,850,000	6,750,000
	Programme 02 Development Activities	415,255,000	289,250,000
Head 208	<b>Department of National Museums</b>		
	Programme 01 Operational Activities	29,915,000	5,250,000
	Programme 02 Development Activities	135,731,000	138,400,000
Head 226	<b>Department of Immigration and Emigration</b>		
	Programme 01 Operational Activities	990,280,000	817,000,000
Head 227	<b>Department of Registration of Persons</b>		
	Programme 01 Operational Activities	571,280,000	103,300,000
	<b>Ministry of Southern Development</b>		
	<b>Recurrent</b>	<b>33,105,000</b>	
	<b>Capital</b>	<b>22,835,000</b>	
	Made up as follows :-		
Head 164	<b>Minister of Southern Development</b>		
	Programme 01 Operational Activities	33,105,000	22,835,000



<b>Ministry of National Intergration and Reconciliation</b>			
	<b>Recurrent</b>	<b>29,242,000</b>	
	<b>Capital</b>	<b>3,560,000</b>	
Made up as follows :-			
Head 165	<b>Minister of National Integration and Reconciliation</b>		
	Programme 01 Operational Activities	29,242,000	3,560,000
<b>Ministry of City Planning and Water Supply</b>			
	<b>Recurrent</b>	<b>243,680,000</b>	
	<b>Capital</b>	<b>14,908,950,000</b>	
Made up as follows :-			
Head 166	<b>Minister of City Planning and Water Supply</b>		
	Programme 01 Operational Activities	153,680,000	7,900,000
	Programme 02 Development Activities	50,000,000	14,701,050,000
Head 332	<b>Department of National Community Water Supply</b>		
	Programme 01 Operational Activities	40,000,000	200,000,000
<b>Ministry of Ports and Shipping</b>			
	<b>Recurrent</b>	<b>219,818,000</b>	
	<b>Capital</b>	<b>2,008,000,000</b>	
Made up as follows :-			
Head 176	<b>Minister of Ports and Shipping</b>		
	Programme 01 Operational Activities	219,818,000	8,000,000
	Programme 02 Development Activities	—	2,000,000,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Foreign Employment</b>		
	<b>Recurrent</b>	<b>612,488,000</b>	
	<b>Capital</b>	<b>533,050,000</b>	
	Made up as follows :-		
Head 182	<b>Minister of Foreign Employment</b>		
	Programme 01 Operational Activities	48,900,000	4,200,000
	Programme 02 Development Activities	563,588,000	528,850,000
	<b>Ministry of Law and Order and Prisons Reform</b>		
	<b>Recurrent</b>	<b>63,247,996,000</b>	
	<b>Capital</b>	<b>8,772,914,000</b>	
	Made up as follows :-		
Head 192	<b>Minister of Law and Order and Prisons Reform</b>		
	Programme 01 Operational Activities	6,100,846,000	979,936,000
Head 225	<b>Department of Police</b>		
	Programme 01 Operational Activities	52,329,150,000	5,539,790,000
Head 232	<b>Department of Prisons</b>		
	Programme 01 Operational Activities	4,598,000,000	2,244,188,000
Head 326	<b>Department of Community Based Corrections</b>		
	Programme 01 Operational Activities	220,000,000	9,000,000

<b>Ministry of Labour and Trade Union Relations</b>			
	<b>Recurrent</b>	<b>1,926,010,000</b>	
	<b>Capital</b>	<b>1,365,869,000</b>	

Made up as follows :-

Head 193	<b>Minister of Labour and Trade Union Relations</b>		
	Programme 01 Operational Activities	118,810,000	34,590,000
	Programme 02 Development Activities	90,200,000	8,650,000
Head 221	<b>Department of Labour</b>		
	Programme 01 Operational Activities	733,750,000	1,144,129,000
	Programme 02 Development Activities	677,450,000	138,000,000
Head 328	<b>Department of Manpower &amp; Employment</b>		
	Programme 01 Operational Activities	305,800,000	40,500,000

<b>Ministry of Telecommunication and Digital Infrastructure</b>			
	<b>Recurrent</b>	<b>102,750,000</b>	
	<b>Capital</b>	<b>1,337,800,000</b>	

Made up as follows :-

Head 194	<b>Minister of Telecommunication and Digital Infrastructure</b>		
	Programme 01 Operational Activities	77,750,000	10,800,000
	Programme 02 Development Activities	25,000,000	1,327,000,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
<b>Ministry of Development Strategy and International Trade</b>			
	<b>Recurrent</b>	<b>412,555,000</b>	
	<b>Capital</b>	<b>363,050,000</b>	
Made up as follows :-			
Head 195	<b>Minister of Development Strategy and International Trade</b>		
	Programme 01 Operational Activities	84,935,000	8,150,000
	Programme 02 Development Activities	270,000,000	350,000,000
Head 296	<b>Department of Import and Export Control</b>		
	Programme 01 Operational Activities	57,620,000	4,900,000
<b>Ministry of Science,Technology and Research</b>			
	<b>Recurrent</b>	<b>1,467,350,000</b>	
	<b>Capital</b>	<b>2,256,550,000</b>	
Made up as follows :-			
Head 196	<b>Minister of Science,Technology and Research</b>		
	Programme 01 Operational Activities	127,810,000	22,050,000
	Programme 02 Development Activities	1,339,540,000	2,234,500,000

<b>Ministry of Skills Development and Vocational Training</b>	
<b>Recurrent</b>	<b>4,446,833,000</b>
<b>Capital</b>	<b>6,245,120,000</b>

Made up as follows :-

Head 197	<b>Minister of Skills Development and Vocational Training</b>		
	Programme 01	Operational Activities	2,858,485,000
	Programme 02	Development Activities	—
			660,220,000
			5,249,000,000
Head 215	<b>Department of Technical Education and Training</b>		
	Programme 01	Operational Activities	192,113,000
	Programme 02	Development Activities	1,396,235,000
			14,200,000
			321,700,000

<b>Ministry of Irrigation and Water Resources Management</b>	
<b>Recurrent</b>	<b>2,915,058,000</b>
<b>Capital</b>	<b>17,426,250,000</b>

Made up as follows :-

Head 198	<b>Minister of Irrigation and Water Resources Management</b>		
	Programme 01	Operational Activities	32,175,000
	Programme 02	Development Activities	234,610,000
			96,100,000
			6,781,800,000
Head 282	<b>Department of Irrigation</b>		
	Programme 01	Operational Activities	611,950,000
	Programme 02	Development Activities	2,036,323,000
			43,850,000
			10,504,500,000

Appropriation (Amendment) Act, No. 15 of 2015

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Primary Industries</b>		
	<b>Recurrent</b>	<b>548,150,000</b>	
	<b>Capital</b>	<b>433,250,000</b>	
Made up as follows :-			
Head 199	<b>Minister of Primary Industries</b>		
	Programme 01 Operational Activities	24,080,000	5,150,000
	Programme 02 Development Activities	—	5,000,000
Head 289	<b>Department of Export Agriculture</b>		
	Programme 02 Development Activities	524,070,000	423,100,000.”.

Replacement of the Second Schedule to the principal enactment.

**3.** The Second Schedule to the principal enactment as amended by the Appropriation(Amendment) Act, No. 1 of 2015 is hereby repealed and the following Schedule is substituted therefor:—

**“SECOND SCHEDULE — ESTIMATE 2015**

**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	2,640,000	—	2,640,000
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 XVIII A of the Constitution	Programme 01-Operational Activities	3,400,000	—	3,400,000

*Appropriation (Amendment) Act, No. 15 of 2015*

<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, Nutrition and Indigenous Medicine	Medical Ordinance (Chapter 105)	Programme 01-Operational Activities	2,000	—	2,000



239	Department of External Resources	Bretton Woods Agreement (Special Provisions) Law, No. 10 of 1978, International Bank for Reconstructions and Development and International Finance Corporation	Programme 01-Operational Activities	80,000,000	547,000,000	627,000,000
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	410,500,000,000	801,833,600,000	1,212,333,600,000
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	23,700,000,000	—	23,700,000,000.”.

Replacement  
of the Third  
Schedule to  
the principal  
enactment.

**4.** The Third Schedule to the principal enactment as amended by the Appropriation (Amendment) Act, No. 1 of 2015 is hereby repealed and the following Schedule is substituted therefor:—

“THIRD SCHEDULE - ESTIMATE - 2015

Limits of Advance Account Activities							
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	33,000,000	16,000,000	100,000,000	—
2	Office of the Prime Minister	00201	Advances to Public Officers	9,900,000	5,900,000	36,000,000	—
3	Judges of the Superior Courts	00401	Advances to Public Officers	3,115,000	600,000	12,000,000	—
4	Office of the Cabinet of Ministers	00501	Advances to Public Officers	2,595,000	2,395,000	13,000,000	—
5	Public Service Commission	00601	Advances to Public Officers	7,500,000	3,740,000	33,000,000	—
6	Judicial Service Commission	00701	Advances to Public Officers	3,285,000	1,400,000	20,000,000	—
7	National Police Commission	00801	Advances to Public Officers	2,000,000	1,300,000	7,000,000	—
8	Administrative Appeals Tribunal	00901	Advances to Public Officers	1,170,000	355,000	2,800,000	—
9	Commission to Investigate Allegations of Bribery or Corruption						
		01001	Advances to Public Officers	4,685,000	3,685,000	20,000,000	—
10	Commission to Investigate Allegations of Bribery or Corruption	01002	Advancing monies to be used in bribery detection as bribes	12,000,000	2,500,000	20,000,000	—

Appropriation (Amendment) Act, No. 15 of 2015

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.
11	Office of the Finance Commission	01101	Advances to Public Officers	3,210,000	1,010,000	12,000,000	—
12	National Education Commission	01201	Advances to Public Officers	1,670,000	900,000	6,000,000	—
13	Parliament	01601	Advances to Public Officers	39,340,000	28,340,000	175,000,000	—
14	Office of the Leader of the House of Parliament	01701	Advances to Public Officers	2,125,000	925,000	4,000,000	—
15	Office of the Chief Govt. Whip of Parliament	01801	Advances to Public Officers	1,690,000	1,290,000	6,500,000	—
16	Office of the Leader of the Opposition of Parliament	01901	Advances to Public Officers	2,260,000	1,260,000	8,000,000	—
17	Department of Elections	02001	Advances to Public Officers	27,750,000	14,000,000	80,000,000	—
18	Auditor General	02101	Advances to Public Officers	50,000,000	45,000,000	280,000,000	—
19	Office of the Parliamentary Commissioner for Administration	02201	Advances to Public Officers	875,000	300,000	3,000,000	—
20	Minister of Buddha Sasana	10101	Advances to Public Officers	6,850,000	3,250,000	23,000,000	—
21	Minister of Finance	10201	Advances to Public Officers	15,395,000	9,500,000	70,000,000	—

22	Minister of Defense	10301	Advances to Public Officers	47,480,000	39,480,000	275,000,000	—
23	Minister of National Policies and Economic Affairs	10401	Advances to Public Officers	190,000,000	105,600,000	400,000,000	—
24	Minister of Disaster Management	10601	Advances to Public Officers	140,000,000	70,500,000	300,000,000	—
25	Minister of Post, Postal service and Muslim Religious Affairs	10801	Advances to Public Officers	4,000,000	2,000,000	25,000,000	—
26	Minister of Justice	11001	Advances to Public Officers	21,000,000	7,200,000	75,000,000	—
27	Minister of Health Nutrition and Indigenous Medicine	11101	Advances to Public Officers	1,270,000,000	980,000,000	2,500,000,000	—
28	Minister of Foreign Affairs	11201	Advances to Public Officers	38,185,000	23,185,000	133,500,000	—
29	Minister of Transport and Civil Aviation	11401	Advances to Public Officers	11,000,000	4,660,000	45,000,000	—
30	Minister of Higher Education and Highways	11701	Advances to Public Officers	50,000,000	10,000,000	70,000,000	—
31	Minister of Agriculture	11801	Advances to Public Officers	35,500,000	20,575,000	117,000,000	—
32	Minister of Power and Renewable Energy	11901	Advances to Public Officers	4,500,000	2,200,000	15,000,000	—
33	Minister of Women and Child Affairs	12001	Advances to Public Officers	40,000,000	17,000,000	85,000,000	—
34	Minister of Home Affairs	12101	Advances to Public Officers	5,500,000	1,200,000	15,000,000	—
35	Minister of Parliamentary Reforms and Mass Media	12201	Advances to Public Officers	15,000,000	5,000,000	45,000,000	—

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.
36	Minister of Housing and Construction	12301	Advances to Public Officers	15,000,000	7,000,000	50,000,000	—
37	Minister of Social Empowerment and Welfare	12401	Advances to Public Officers	9,110,000	5,910,000	45,000,000	—
38	Minister of Education	12601	Advances to Public Officers	1,225,000,000	970,000,000	2,310,000,000	—
39	Minister of Public Administration and Management	13001	Advances to Public Officers	50,000,000	25,000,000	200,000,000	—
40	Minister of Plantation Industries	13501	Advances to Public Officers	15,000,000	600,000	50,000,000	—
41	Minister of Sports	13601	Advances to Public Officers	12,740,000	6,000,000	58,000,000	—
42	Minister of Hill Country New Villages, Infrastructure and Community Development	14001	Advances to Public Officers	12,500,000	6,000,000	40,000,000	—
43	Minister of Rehabilitation, Resettlement and Hindu Religious Affairs	14501	Advances to Public Officers	11,120,000	2,000,000	37,500,000	—

44	Minister of Industry and Commerce	14901 Advances to Public Officers	16,000,000	9,500,000	80,000,000	—
45	Minister of Petroleum Resources Development	15001 Advances to Public Officers	3,500,000	20,000	20,000,000	—
46	Minister of Fisheries and Aquatic Resources Development	15101 Advances to Public Officers	3,000,000	2,200,000	30,000,000	—
47	Minister of Lands	15301 Advances to Public Officers	14,400,000	6,500,000	50,000,000	—
48	Minister of Rural Economic Affairs	15401 Advances to Public Officers	18,000,000	5,000,000	80,000,000	—
49	Minister of Provincial Councils and Local government	15501 Advances to Public Officers	5,000,000	500,000	35,000,000	—
50	Minister of National Dialogue	15701 Advances to Public Officers	3,000,000	500,000	60,000,000	—
51	Minister of Public Enterprise Development	15801 Advances to Public Officers	3,000,000	20,000	20,000,000	—
52	Minister of Tourism Development and Christian Religious Affairs	15901 Advances to Public Officers	3,000,000	20,000	18,000,000	—
53	Minister of Mahaweli Develop- ment and Environment	16001 Advances to Public Officers	9,300,000	5,800,000	45,000,000	—
54	Minister of Sustainable Develop- ment and Wild Life	16101 Advances to Public Officers	1,890,000	450,000	25,000,000	—
55	Minister of Megapolis and Western Development	16201 Advances to Public Officers	2,000,000	300,000	40,000,000	—

<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  Rs.</i>	<i>III Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government  Rs.</i>	<i>IV Maximum Limits of Debit Balance of Activities of the Government  Rs.</i>	<i>V Maximum Limits of Liabilities of Activities of the Government  Rs.</i>
56	Minister of Internal Affairs Wayamba Development and Cultural Affairs	16301	Advances to Public Officers	34,000,000	16,000,000	100,000,000	—
57	Minister of Southern Develop- ment	16401	Advances to Public Officers	2,000,000	10,000	10,000,000	—
58	Minister of National Integration and Reconciliation	16501	Advances to Public Officers	2,000,000	20,000	10,000,000	—
59	Minister of City Planning and Water Supply	16601	Advances to Public Officers	6,135,000	2,935,000	27,000,000	—
60	Minister of Ports and Shipping	17601	Advances to Public Officers	6,000,000	2,900,000	20,000,000	—
61	Minister of Foreign Employment	18201	Advances to Public Officers	25,605,000	7,000,000	60,000,000	—
62	Minister of Law and Order and Prison Reforms	19201	Advances to Public Officers	20,000,000	10,500,000	618,000,000	—
63	Minister of Labour and Trade Union Relation	19301	Advances to Public Officers	2,000,000	200,000	35,000,000	—



64	Minister of Telecommunication and Digital Infrastructure	19401 Advances to Public Officers	2,000,000	200,000	20,000,000	—
65	Minister of Development Strategies and International Trade	19501 Advances to Public Officers	3,000,000	300,000	50,000,000	—
66	Minister of Science,Technology and Reserch	19601 Advances to Public Officers	4,000,000	500,000	75,000,000	—
67	Minister of Skills Development and Vocational Training	19701 Advances to Public Officers	30,000,000	10,000,000	90,000,000	—
68	Minister of Irrigation and Water Resources Management	19801 Advances to Public Officers	2,000,000	30,000	20,000,000	—
69	Minister of Primary Industries	19901 Advances to Public Officers	3,500,000	20,000	35,000,000	—
70	Department of Buddhist Affairs	20101 Advances to Public Officers	18,450,000	13,450,000	58,000,000	—
71	Department of Muslim Religious and Cultural Affairs	20201 Advances to Public Officers	2,860,000	1,200,000	12,000,000	—
72	Department of Christian Religious Affairs	20301 Advances to Public Officers	2,205,000	700,000	6,500,000	—
73	Department of Hindu Religious and Cultural Affairs	20401 Advances to Public Officers	4,750,000	2,500,000	20,000,000	—
74	Department of Public Trustee	20501 Advances to Public Officers	2,750,000	1,300,000	10,500,000	—
75	Department of Cultural Affairs	20601 Advances to Public Officers	21,250,000	11,000,000	60,000,000	—
76	Department of Archaeology	20701 Advances to Public Officers	50,590,000	30,590,000	130,000,000	—

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.
77	Department of National Museums	20801	Advances to Public Officers	13,390,000	5,890,000	45,000,000	—
78	Department of National Archives	20901	Advances to Public Officers	5,600,000	3,000,000	26,000,000	—
79	Department of Information	21001	Advances to Public Officers	9,720,000	7,000,000	40,000,000	—
80	Department of Government Printer	21101	Advances to Public Officers	56,150,000	44,150,000	275,000,000	—
81	Department of Examinations	21201	Advances to Public Officers	20,520,000	15,000,000	100,000,000	—
82	Department of Educational Publications	21301	Advances to Public Officers	6,930,000	5,430,000	33,000,000	—
83	Department of Educational Publications	21302	Printing Publicity and Sales of Publications	2,500,000,000	2,400,000,000	4,000,000,000	1,900,000,000
84	Department of Technical Education and Training	21501	Advances to Public Officers	60,325,000	56,325,000	200,000,000	—
85	Department of Social Services	21601	Advances to Public Officers	16,390,000	11,500,000	75,000,000	—
86	Department of Probation and Child Care Services	21701	Advances to Public Officers	14,605,000	8,200,000	52,500,000	—

87	Department of Sports						
	Development	21901 Advances to Public Officers	9,400,000	5,700,000	33,000,000	—	
88	Department of Ayurveda	22001 Advances to Public Officers	36,675,000	27,675,000	190,000,000	—	
89	Department of Labour	22101 Advances to Public Officers	76,040,000	57,040,000	345,000,000	—	
90	Sri Lanka Army	22201 Advances to Public Officers	2,605,000,000	2,228,730,000	4,000,000,000	—	
91	Sri Lanka Navy	22301 Advances to Public Officers	640,000,000	480,000,000	900,000,000	—	
92	Sri Lanka Navy	22302 Stores Advance Account					
		(Explosive items)	338,000,000	360,000,000	350,000,000	—	
93	Sri Lanka Air Force	22401 Advances to Public Officers	550,000,000	475,000,000	1,000,000,000	—	
94	Department of Police	22501 Advances to Public Officers	1,687,075,000	1,387,075,000	4,000,000,000	—	
95	Department of Immigration and Emigration	22601 Advances to Public Officers	33,515,000	27,515,000	154,000,000	—	
96	Department of Registration of Persons	22701 Advances to Public Officers	23,430,000	16,000,000	65,000,000	—	
97	Courts Administration	22801 Advances to Public Officers	382,215,000	222,215,000	1,200,000,000	—	
98	Department of Attorney General	22901 Advances to Public Officers	23,000,000	11,500,000	80,000,000	—	
99	Department of Legal Draftsman	23001 Advances to Public Officers	4,000,000	1,500,000	19,000,000	—	
100	Department of Debt Conciliation Board	23101 Advances to Public Officers	1,255,000	200,000	2,500,000	—	
101	Department of Prisons	23201 Advances to Public Officers	146,000,000	126,000,000	400,000,000	—	

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.
102	Department of Prisons	23202	Prisons Industrial and Agricultural Undertakings	80,000,000	90,000,000	12,000,000	50,000,000
103	Department of Government Analyst	23301	Advances to Public Officers	7,370,000	4,370,000	30,000,000	—
104	Registrar of the Supreme Court	23401	Advances to Public Officers	14,780,000	7,780,000	40,000,000	—
105	Department of Law Commission	23501	Advances to Public Officers	1,280,000	200,000	3,500,000	—
106	Department of Official Languages	23601	Advances to Public Officers	7,830,000	3,830,000	25,000,000	—
107	Department of National Planning	23701	Advances to Public Officers	4,980,000	2,980,000	30,000,000	—
108	Department of Fiscal Policy	23801	Advances to Public Officers	2,715,000	1,000,000	10,000,000	—
109	Department of External Resources	23901	Advances to Public Officers	4,500,000	2,500,000	27,000,000	—
110	Department of National Budget	24001	Advances to Public Officers	5,500,000	3,800,000	27,000,000	—
111	Department of Public Enterprises	24101	Advances to Public Officers	4,325,000	2,125,000	19,000,000	—
112	Department of Management Services	24201	Advances to Public Officers	4,000,000	2,000,000	18,000,000	—

113	Department of Development Finance	24301 Advances to Public Officers	2,655,000	655,000	9,000,000	—
114	Department of Trade and Investment Policy	24401 Advances to Public Officers	2,500,000	1,200,000	12,000,000	—
115	Department of Public Finance	24501 Advances to Public Officers	2,775,000	1,500,000	13,000,000	—
116	Department of Inland Revenue	24601 Advances to Public Officers	105,000,000	60,000,000	360,000,000	—
117	Si Lanka Customs	24701 Advances to Public Officers	49,000,000	40,000,000	310,000,000	—
118	Si Lanka Customs	24702 Expenses in Connection with seized and forfeited goods	11,000,000	2,000,000	29,000,000	—
119	Department of Excise	24801 Advances to Public Officers	38,010,000	28,000,000	170,000,000	—
120	Department of Treasury Operations	24901 Advances to Public Officers	4,500,000	3,000,000	21,000,000	—
121	Department of State Accounts	25001 Advances to Public Officers	3,500,000	1,000,000	14,000,000	—
122	Department of State Accounts	25002 Advances for Payments on behalf of other Governments	4,000,000	3,000,000	3,500,000	—
123	Department of State Accounts	25003 Miscellaneous Advances	10,000,000	2,500,000	466,000,000	—
124	Department of Valuation	25101 Advances to Public Officers	22,070,000	14,100,000	75,000,000	—
125	Department of Census and Statistics	25201 Advances to Public Officers	51,760,000	31,760,000	220,000,000	—

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.
126	Department of Pensions	25301	Advances to Public Officers	38,880,000	21,880,000	130,000,000	—
127	Department of Registrar General	25401	Advances to Public Officers	70,000,000	40,000,000	230,000,000	—
128	District Secretariat, Colombo	25501	Advances to Public Officers	47,395,000	34,000,000	200,000,000	—
129	District Secretariat, Gampaha	25601	Advances to Public Officers	75,900,000	59,000,000	250,000,000	—
130	District Secretariat, Kalutara	25701	Advances to Public Officers	60,755,000	46,755,000	265,000,000	—
131	District Secretariat, Kandy	25801	Advances to Public Officers	74,545,000	54,545,000	240,000,000	—
132	District Secretariat, Matale	25901	Advances to Public Officers	41,750,000	32,750,000	150,000,000	—
133	District Secretariat, Nuwara-Eliya	26001	Advances to Public Officers	32,740,000	22,740,000	92,000,000	—
134	District Secretariat, Galle	26101	Advances to Public Officers	65,720,000	55,720,000	225,000,000	—
135	District Secretariat, Matara	26201	Advances to Public Officers	56,965,000	41,965,000	200,000,000	—
136	District Secretariat, Hambantota	26301	Advances to Public Officers	45,600,000	30,600,000	163,000,000	—
137	District Secretariat/ Kachcheri- Jaffna	26401	Advances to Public Officers	49,000,000	32,000,000	120,000,000	—
138	District Secretariat/ Kachcheri- Mannar	26501	Advances to Public Officers	12,500,000	7,500,000	45,000,000	—

139	District Secretariat/ Kachcheri- Vavuniya	26601 Advances to Public Officers	12,250,000	8,250,000	40,000,000	—
140	District Secretariat/ Kachcheri- Mullaitivu	26701 Advances to Public Officers	18,070,000	8,570,000	50,000,000	—
141	District Secretariat/ Kachcheri- Killinochchi	26801 Advances to Public Officers	13,375,000	8,375,000	47,000,000	—
142	District Secretariat/ Kachcheri- Batticaloa	26901 Advances to Public Officers	36,575,000	18,000,000	100,000,000	—
143	District Secretariat - Ampara	27001 Advances to Public Officers	58,000,000	38,000,000	170,000,000	—
144	District Secretariat/ Kachcheri- Trincomalee	27101 Advances to Public Officers	25,875,000	16,000,000	100,000,000	—
145	District Secretariat, Kurunagala	27201 Advances to Public Officers	85,660,000	78,000,000	300,000,000	—
146	District Secretariat, Puttalam	27301 Advances to Public Officers	51,870,000	36,870,000	160,000,000	—
147	District Secretariat, Anuradhapura	27401 Advances to Public Officers	56,500,000	42,000,000	225,000,000	—
148	District Secretariat, Polonnaruwa	27501 Advances to Public Officers	26,885,000	15,000,000	96,000,000	—
149	District Secretariat, Badulla	27601 Advances to Public Officers	45,730,000	33,730,000	156,000,000	—
150	District Secretariat, Monaragala	27701 Advances to Public Officers	36,800,000	28,800,000	125,000,000	—
151	District Secretariat, Ratnapura	27801 Advances to Public Officers	61,340,000	39,000,000	200,000,000	—
152	District Secretariat, Kegalle	27901 Advances to Public Officers	44,160,000	31,000,000	144,000,000	—
153	Department of Project Management and Monitoring	28001 Advances to Public Officers	3,810,000	2,710,000	18,000,000	—

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.
154	Department of Agrarian Development	28101	Advances to Public Officers	261,760,000	191,760,000	500,000,000	—
155	Department of Irrigation	28201	Advances to Public Officers	143,780,000	115,000,000	500,000,000	—
156	Department of Forests	28301	Advances to Public Officers	72,500,000	58,500,000	274,000,000	—
157	Department of Wildlife Conservation	28401	Advances to Public Officers	45,375,000	33,375,000	150,000,000	—
158	Department of Agriculture	28501	Advances to Public Officers	230,000,000	145,190,000	500,000,000	—
159	Department of Agriculture	28502	Maintenance of Agricultural Farms and Seed Sale	416,000,000	416,000,000	70,000,000	—
160	Department of Land Commissioner General	28601	Advances to Public Officers	16,200,000	14,200,000	70,000,000	—
161	Department of Land Title Settlement	28701	Advances to Public Officers	22,170,000	11,170,000	65,000,000	—
162	Department of Surveyor	28801	Advances to Public Officers	157,330,000	107,330,000	380,000,000	—
163	Department of Export Agriculture	28901	Advances to Public Officers	29,760,000	23,760,000	110,000,000	—



164	Department of Fisheries and Aquatic Resources	29001	Advances to Public Officers	24,985,000	16,485,000	105,000,000	—
165	Department of Coast Conservation	29101	Advances to Public Officers	10,875,000	8,375,000	50,000,000	—
166	Department of Animal Production and Health	29201	Advances to Public Officers	29,455,000	18,455,000	110,000,000	—
167	Department of Rubber Development	29301	Advances to Public Officers	19,060,000	12,060,000	50,000,000	—
168	Department of National Zoological Gardens	29401	Advances to Public Officers	16,000,000	10,600,000	65,000,000	—
169	Department of Commerce	29501	Advances to Public Officers	5,875,000	2,375,000	20,000,000	—
170	Department of Import and Export Control	29601	Advances to Public Officers	4,415,000	2,200,000	18,000,000	—
171	Department of the Registrar of Companies	29701	Advances to Public Officers	5,040,000	2,840,000	20,000,000	—
172	Department of Measurement Units, Standards and Services	29801	Advances to Public Officers	7,965,000	3,500,000	30,000,000	—
173	National Intellectual Property Office of Sri Lanka	29901	Advances to Public Officers	2,685,000	1,000,000	10,000,000	—
174	Department of Food Commissioner	30001	Advances to Public Officers	7,635,000	3,635,000	40,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government  Rs.	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government  Rs.	Maximum Limits of Debit Balance of Activities of the Government  Rs.	Maximum Limits of Liabilities of Activities of the Government  Rs.
175	Department of Co-operative Development (Registrar of Co-operative Societies)	30101	Advances to Public Officers	5,540,000	2,000,000	20,000,000	—
176	Co-operative Employees Commission	30201	Advances to Public Officers	1,585,000	385,000	5,000,000	—
177	Department of Textile Industries	30301	Advances to Public Officers	5,650,000	2,800,000	25,000,000	—
178	Department of Meteorology	30401	Advances to Public Officers	12,695,000	7,695,000	55,000,000	—
179	Department of Sri Lanka Railways	30601	Advances to Public Officers	545,000,000	400,000,000	1,500,000,000	—
180	Department of Sri Lanka Railways	30602	Railway Stores Advance Account	2,000,000,000	1,800,000,000	6,935,000,000	1,000,000,000
181	Department of Motor Traffic	30701	Advances to Public Officers	35,285,000	20,000,000	135,000,000	—
182	Department of Post	30801	Advances to Public Officers	764,950,000	644,950,000	2,200,000,000	—
183	Department of Buildings	30901	Advances to Public Officers	20,865,000	11,865,000	75,000,000	—
184	Government Factory	31001	Advances to Public Officers	28,630,000	20,630,000	128,000,000	—
185	Government Factory	31002	Government Factory Stores Advance Account	120,000,000	120,000,000	40,000,000	40,000,000

186	Government Factory	31003 Government Factory Work Done Advance Account	260,000,000	280,000,000	180,000,000	5,000,000
187	Department of National Physical Planning	31101 Advances to Public Officers	12,475,000	7,675,000	60,000,000	—
188	Department of Civil Security	32001 Advances to Public Officers	340,000,000	310,000,000	48,000,000	—
189	Department of National Botanical Gardens	32201 Advances to Public Officers	22,635,000	12,635,000	80,000,000	—
190	Department of Legal Affairs	32301 Advances to Public Officers	1,045,000	200,000	4,000,000	—
191	Department of Management Audit	32401 Advances to Public Officers	2,385,000	1,250,000	10,000,000	—
192	Department of Community Based Corrections	32601 Advances to Public Officers	10,180,000	5,780,000	40,000,000	—
193	Department of Land Use Policy Planning	32701 Advances to Public Officers	20,920,000	10,920,000	65,000,000	—
194	Department of Manpower and Employment	32801 Advances to Public Officers	20,750,000	9,000,000	60,000,000	—
195	Department of Information Technology Management	32901 Advances to Public Officers	1,095,000	295,000	5,000,000	—

Appropriation (Amendment) Act, No. 15 of 2015

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	Department of Divineguma Development	33101	Advances to Public Officers	235,000,000	90,000,000	100,000,000	—
197	Department of National Community Water Supply	33201	Advances to Public Officers	1,000,000	200,000	3,000,000	—
<b>Total</b>				<b>20,728,720,000</b>	<b>16,728,720,000</b>	<b>48,472,300,000</b>	<b>2,995,000,000."</b>

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.

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

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**APPROPRIATION ACT, No. 16 OF 2015**

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[Certified on 19th December, 2015]

*Printed on the Order of Government*

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*Appropriation Act, No. 16 of 2015*

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L.D.—O. 38/2015

AN ACT TO PROVIDE FOR THE SERVICE OF THE FINANCIAL YEAR 2016 ; 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. 16 of 2015. 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 two thousand five hundred seven billion ninety seven million eighteen thousand for the service of the period beginning on January 1, 2016 and ending on December 31, 2016 (in this Act referred to as the “financial year 2016”), shall be met – Appropriation for financial year, 2016.

(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 six hundred ninety nine 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 two thousand five hundred seven billion ninety seven million 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 one hundred ninety one billion nine hundred two million nine hundred eighty two thousand for the service of the period beginning on January 1, 2016 and ending on December 31, 2016. 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 2016.

**3.** (1) The receipts of the Government during the financial year 2016, 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 2016.



(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 2016 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 2016 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 2016, 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 2016.

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.

**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.

(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.

7. Where the Minister is satisfied-

Power of Minister to limit expenditure previously authorized.

- (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, 2017, by Order vary or alter –

Power of Minister to vary the maximum and minimum limits specified in the Third Schedule to this Act.

- (a) any of the maximum limits specified in Column II, Column IV and Column V ;
- (b) the minimum limits specified in Column III,

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.

Power of Parliament to amend the Third Schedule to this Act.

**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.

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.

**FIRST SCHEDULE — ESTIMATE — 2016**  
**Sums Payable for General Services**

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
<b>Head 1 - 22</b>	<b>Special Spending Units</b>		
	<b>Recurrent</b>	<b>9,380,725,000</b>	
	<b>Capital</b>	<b>1,851,200,000</b>	
Head 1	<b>His Excellency the President</b>		
	Programme 01 Operational Activities	1,748,675,000	443,400,000
	Programme 02 Development Activities	—	200,000,000
Head 2	<b>Office of the Prime Minister</b>		
	Programme 01 Operational Activities	315,100,000	171,100,000
Head 4	<b>Judges of the Superior Courts</b>		
	Programme 01 Operational Activities	105,000,000	43,600,000
Head 5	<b>Office of the Cabinet of Ministers</b>		
	Programme 01 Operational Activities	68,350,000	14,850,000
Head 6	<b>Public Service Commission</b>		
	Programme 01 Operational Activities	140,700,000	185,150,000
Head 7	<b>Judicial Service Commission</b>		
	Programme 01 Operational Activities	41,250,000	450,000
Head 8	<b>National Police Commission</b>		
	Programme 01 Operational Activities	43,350,000	850,000

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 9	<b>Administrative Appeals Tribunal</b> Programme 01 Operational Activities	22,200,000	850,000
Head 10	<b>Commission to Investigate Allegations of Bribery or Corruption</b> Programme 01 Operational Activities	229,400,000	8,200,000
Head 11	<b>Office of the Finance Commission</b> Programme 01 Operational Activities	38,800,000	203,000,000
Head 12	<b>National Education Commission</b> Programme 01 Operational Activities	36,500,000	4,650,000
Head 13	<b>Human Rights Commission of Sri Lanka</b> Programme 01 Operational Activities	168,700,000	12,400,000
Head 16	<b>Parliament</b> Programme 01 Operational Activities	1,665,350,000	525,600,000
Head 17	<b>Office of the Leader of the House of Parliament</b> Programme 01 Operational Activities	31,200,000	1,400,000
Head 18	<b>Office of the Chief Govt. Whip of Parliament</b> Programme 01 Operational Activities	39,850,000	1,450,000
Head 19	<b>Office of the Leader of the Opposition of Parliament</b> Programme 01 Operational Activities	87,750,000	2,100,000
Head 20	<b>Department of Elections</b> Programme 01 Operational Activities	3,570,500,000	12,000,000
Head 21	<b>Auditor General</b> Programme 01 Operational Activities	1,015,000,000	19,800,000

Head 22	<b>Office of the Parliamentary Commissioner for Administration</b>		
	Programme 01	Operational Activities	13,050,000      350,000
	<b>Ministry of Buddha Sasana</b>		
	<b>Recurrent</b>		<b>603,435,000</b>
	<b>Capital</b>		<b>734,230,000</b>

Made up as follows :-

Head 101	<b>Minister of Buddha Sasana</b>		
	Programme 01	Operational Activities	147,450,000      8,530,000
	Programme 02	Development Activities	—      680,000,000
Head 201	<b>Department of Buddhist Affairs</b>		
	Programme 01	Operational Activities	54,435,000      10,700,000
	Programme 02	Development Activities	401,550,000      35,000,000
	<b>Ministry of Finance</b>		
	<b>Recurrent</b>		<b>76,357,790,000</b>
	<b>Capital</b>		<b>596,972,025,000</b>

Made up as follows :-

Head 102	<b>Minister of Finance</b>		
	Programme 01	Operational Activities	550,950,000      1,321,050,000
	Programme 02	Development Activities	—      2,485,000
Head 238	<b>Department of Fiscal Policy</b>		
	Programme 01	Operational Activities	74,750,000      2,600,000
Head 240	<b>Department of National Budget</b>		
	Programme 01	Operational Activities	1,978,600,000      5,504,700,000
	Programme 02	Development Activities	44,443,800,000      579,201,780,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 241	<b>Department of Public Enterprises</b> Programme 01 Operational Activities	68,850,000	3,300,000
Head 242	<b>Department of Management Services</b> Programme 01 Operational Activities	44,400,000	2,250,000
Head 243	<b>Department of Development Finance</b> Programme 01 Operational Activities Programme 02 Development Activities	4,835,510,000 —	1,700,000 229,000,000
Head 244	<b>Department of Trade and Investment Policy</b> Programme 01 Operational Activities	46,825,000	4,500,000
Head 245	<b>Department of Public Finance</b> Programme 01 Operational Activities	49,625,000	2,350,000
Head 246	<b>Department of Inland Revenue</b> Programme 01 Operational Activities	2,423,400,000	1,103,350,000
Head 247	<b>Sri Lanka Customs</b> programme 01 Operational Activities	1,956,000,000	79,500,000
Head 248	<b>Department of Excise</b> Programme 01 Operational Activities	665,350,000	265,800,000
Head 249	<b>Department of Treasury Operations</b> Programme 01 Operational Activities Programme 02 Development Activities	18,722,900,000 —	1,651,640,000 7,565,570,000



Head 250	<b>Department of State Accounts</b> Programme 01 Operational Activities	36,900,000	1,700,000
Head 251	<b>Department of Valuation</b> Programme 01 Operational Activities	378,650,000	25,500,000
Head 323	<b>Department of Legal Affairs</b> Programme 01 Operational Activities	10,050,000	600,000
Head 324	<b>Department of Management Audit</b> Programme 01 Operational Activities	34,500,000	1,300,000
Head 329	<b>Department of Information Technology Management</b> Programme 01 Operational Activities	36,730,000	1,350,000
	<b>Ministry of Defence</b>		
	<b>Recurrent</b>	<b>257,693,059,000</b>	
	<b>Capital</b>	<b>48,964,765,000</b>	

Made up as follows :-

Head 103	<b>Minister of Defence</b> Programme 01 Operational Activities	4,681,288,000	8,003,690,000
	Programme 02 Development Activities	1,171,074,000	3,213,355,000
Head 222	<b>Sri Lanka Army</b> Programme 01 Operational Activities	151,893,685,000	5,837,520,000
Head 223	<b>Sri Lanka Navy</b> Programme 01 Operational Activities	48,655,198,000	12,357,700,000
Head 224	<b>Sri Lanka Air Force</b> Programme 01 Operational Activities	34,047,252,000	19,237,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 320	<b>Department of Civil Security</b> Programme 01 Operational Activities	17,214,792,000	283,000,000
Head 325	<b>Department of Sri Lanka Coast Guard</b> Programme 01 Operational Activities	29,770,000	32,500,000
	<b>Ministry of National Policies and Economic Affairs</b>		
	<b>Recurrent</b>	<b>3,229,285,000</b>	
	<b>Capital</b>	<b>8,963,065,000</b>	
Made up as follows :-			
Head 104	<b>Minister of National Policies and Economic Affairs</b> Programme 01 Operational Activities	362,150,000	25,700,000
	Programme 02 Development Activities	1,593,720,000	7,348,400,000
Head 237	<b>Department of National Planning</b> Programme 01 Operational Activities	86,310,000	5,100,000
Head 239	<b>Department of External Resources</b> Programme 01 Operational Activities	262,780,000	1,533,430,000
Head 252	<b>Department of Census and Statistics</b> Programme 01 Operational Activities	838,300,000	38,105,000
Head 280	<b>Department of Project Management and Monitoring</b> Programme 02 Development Activities	86,025,000	12,330,000

**Ministry of Disaster Management**  
**Recurrent** 799,200,000  
**Capital** 2,134,550,000

Made up as follows :-

Head 106	<b>Minister of Disaster Management</b>		
	Programme 01 Operational Activities	115,100,000	264,850,000
	Programme 02 Development Activities	423,300,000	1,806,500,000
Head 304	<b>Department of Meteorology</b>		
	Programme 02 Development Activities	260,800,000	63,200,000

**Ministry of Posts, Postal Services and Muslim Religious Affairs**  
**Recurrent** 12,353,650,000  
**Capital** 233,000,000

Made up as follows :-

Head 108	<b>Minister of Posts, Postal Services and Muslim Religious Affairs</b>		
	Programme 01 Operational Activities	115,450,000	66,840,000
Head 202	<b>Department of Muslim Religious and Cultural Affairs</b>		
	Programme 02 Development Activities	71,700,000	31,160,000
Head 308	<b>Department of Posts</b>		
	Programme 02 Development Activities	12,166,500,000	135,000,000

**Ministry of Justice**  
**Recurrent** 7,439,040,000  
**Capital** 2,445,720,000

Made up as follows :-

Head 110	<b>Minister of Justice</b>		
	Programme 01 Operational Activities	840,080,000	160,390,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 205	<b>Department of Public Trustee</b> Programme 01 Operational Activities	45,280,000	2,080,000
Head 228	<b>Courts Administration</b> Programme 01 Operational Activities	5,378,550,000	1,224,450,000
Head 229	<b>Department of Attorney General</b> Programme 01 Operational Activities	659,600,000	606,300,000
Head 230	<b>Department of Legal Draftsman</b> Programme 01 Operational Activities	86,560,000	31,300,000
Head 231	<b>Department of Debt Conciliation Board</b> Programme 01 Operational Activities	15,890,000	800,000
Head 233	<b>Department of Government Analyst</b> Programme 01 Operational Activities	245,300,000	409,200,000
Head 234	<b>Registrar of the Supreme Court</b> Programme 01 Operational Activities	152,920,000	9,400,000
Head 235	<b>Department of Law Commission</b> Programme 01 Operational Activities	14,860,000	1,800,000
	<b>Ministry of Health, Nutrition and Indigenous Medicine</b>		
	<b>Recurrent</b>	<b>138,077,998,000</b>	
	<b>Capital</b>	<b>36,000,000,000</b>	

Made up as follows :-

Head 111	<b>Minister of Health, Nutrition and Indigenous Medicine</b>		
	Programme 01 Operational Activities	124,469,798,000	7,144,600,000
	Programme 02 Development Activities	12,385,700,000	27,554,800,000

Head 220	<b>Department of Ayurveda</b>		
	Programme 01 Operational Activities	108,150,000	9,800,000
	Programme 02 Development Activities	1,114,350,000	1,290,800,000
	<b>Ministry of Foreign Affairs</b>		
	<b>Recurrent</b>	<b>9,123,605,000</b>	
	<b>Capital</b>	<b>345,600,000</b>	

Made up as follows :-

Head 112	<b>Minister of Foreign Affairs</b>		
	Programme 01 Operational Activities	108,400,000	5,000,000
	Programme 02 Development Activities	9,015,205,000	340,600,000
	<b>Ministry of Transport and Civil Aviation</b>		
	<b>Recurrent</b>	<b>16,672,950,000</b>	
	<b>Capital</b>	<b>42,857,700,000</b>	

Made up as follows :-

Head 114	<b>Minister of Transport and Civil Aviation</b>		
	Programme 01 Operational Activities	297,550,000	23,100,000
	Programme 02 Development Activities	1,150,500,000	21,233,000,000
Head 306	<b>Department of Sri Lanka Railways</b>		
	Programme 02 Development Activities	13,592,500,000	20,585,100,000
Head 307	<b>Department of Motor Traffic</b>		
	Programme 02 Development Activities	1,632,400,000	1,016,500,000
	<b>Ministry of Higher Education and Highways</b>		
	<b>Recurrent</b>	<b>30,537,930,000</b>	
	<b>Capital</b>	<b>142,525,950,000</b>	

Made up as follows :-

Head 117	<b>Minister of Higher Education and Highways</b>		
	Programme 01 Operational Activities	500,930,000	3,219,050,000
	Programme 02 Development Activities	1,056,000,000	123,364,900,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 214	<b>University Grants Commission</b> Programme 02 Development Activities	28,981,000,000	15,942,000,000
	<b>Ministry of Agriculture</b>		
	<b>Recurrent</b>	<b>50,178,612,000</b>	
	<b>Capital</b>	<b>4,022,600,000</b>	
	Made up as follows :-		
Head 118	<b>Minister of Agriculture</b>		
	Programme 01 Operational Activities	197,855,000	29,900,000
	Programme 02 Development Activities	38,761,100,000	788,700,000
Head 281	<b>Department of Agrarian Development</b>		
	Programme 01 Operational Activities	393,400,000	45,000,000
	Programme 02 Development Activities	6,527,000,000	1,618,000,000
Head 285	<b>Department of Agriculture</b>		
	Programme 01 Operational Activities	407,682,000	31,700,000
	Programme 02 Development Activities	3,891,575,000	1,509,300,000
	<b>Ministry of Power and Renewable Energy</b>		
	<b>Recurrent</b>	<b>478,100,000</b>	
	<b>Capital</b>	<b>759,300,000</b>	
	Made up as follows :-		
Head 119	<b>Minister of Power and Renewable Energy</b>		
	Programme 01 Operational Activities	294,100,000	12,100,000
	Programme 02 Development Activities	184,000,000	747,200,000

**Ministry of Women and Child Affairs**  
**Recurrent** 8,962,565,000  
**Capital** 803,590,000

Made up as follows :-

Head 120	<b>Minister of Women and Child Affairs</b>		
	Programme 01 Operational Activities	625,130,000	73,300,000
	Programme 02 Development Activities	8,048,355,000	711,310,000
Head 217	<b>Department of Probation and Childcare Services</b>		
	Programme 01 Operational Activities	29,940,000	1,030,000
	Programme 02 Development Activities	259,140,000	17,950,000

**Ministry of Home Affairs**  
**Recurrent** 27,325,000,000  
**Capital** 5,313,000,000

Made up as follows :-

Head 121	<b>Minister of Home Affairs</b>		
	Programme 01 Operational Activities	9,588,000,000	768,000,000
Head 254	<b>Department of Registrar General</b>		
	Programme 01 Operational Activities	1,294,000,000	105,000,000
Head 255	<b>District Secretariat, Colombo</b>		
	Programme 01 Operational Activities	721,000,000	954,000,000
Head 256	<b>District Secretariat, Gampaha</b>		
	Programme 01 Operational Activities	986,000,000	167,000,000
Head 257	<b>District Secretariat, Kalutara</b>		
	Programme 01 Operational Activities	834,000,000	238,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 258	<b>District Secretariat, Kandy</b> Programme 01 Operational Activities	1,132,000,000	99,000,000
Head 259	<b>District Secretariat, Matale</b> Programme 01 Operational Activities	575,000,000	296,000,000
Head 260	<b>District Secretariat, Nuwara-Eliya.</b> Programme 01 Operational Activities	437,000,000	99,000,000
Head 261	<b>District Secretariat, Galle</b> Programme 01 Operational Activities	1,079,000,000	78,000,000
Head 262	<b>District Secretariat, Matara</b> Programme 01 Operational Activities	903,000,000	179,000,000
Head 263	<b>District Secretariat, Hambantota</b> Programme 01 Operational Activities	762,000,000	105,000,000
Head 264	<b>District Secretariat/ Kachcheri - Jaffna</b> Programme 01 Operational Activities	679,000,000	106,000,000
Head 265	<b>District Secretariat/ Kachcheri - Mannar</b> Programme 01 Operational Activities	212,000,000	102,000,000
Head 266	<b>District Secretariat/ Kachcheri - Vavuniya</b> Programme 01 Operational Activities	193,000,000	60,000,000
Head 267	<b>District Secretariat/ Kachcheri - Mullaitivu</b> Programme 01 Operational Activities	169,000,000	91,000,000



Head 268	<b>District Secretariat/ Kachcheri - Killinochchi</b> Programme 01 Operational Activities	188,000,000	108,000,000
Head 269	<b>District Secretariat/ Kachcheri - Batticaloa</b> Programme 01 Operational Activities	556,000,000	323,000,000
Head 270	<b>District Secretariat, Ampara</b> Programme 01 Operational Activities	886,000,000	77,000,000
Head 271	<b>District Secretariat/ Kachcheri - Trincomalee</b> Programme 01 Operational Activities	353,000,000	54,000,000
Head 272	<b>District Secretariat, Kurunegala</b> Programme 01 Operational Activities	1,572,000,000	47,000,000
Head 273	<b>District Secretariat, Puttalam</b> Programme 01 Operational Activities	634,000,000	75,000,000
Head 274	<b>District Secretariat, Anuradhapura</b> Programme 01 Operational Activities	714,000,000	67,000,000
Head 275	<b>District Secretariat - Polonnaruwa</b> Programme 01 Operational Activities	369,000,000	565,000,000
Head 276	<b>District Secretariat - Badulla</b> Programme 01 Operational Activities	632,000,000	125,000,000
Head 277	<b>District Secretariat, Monaragala</b> Programme 01 Operational Activities	450,000,000	120,000,000
Head 278	<b>District Secretariat, Ratnapura</b> Programme 01 Operational Activities	771,000,000	209,000,000
Head 279	<b>District Secretariat, Kegalle</b> Programme 01 Operational Activities	636,000,000	96,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Parliamentary Reforms and Mass Media</b>		
	<b>Recurrent</b>	<b>3,265,000,000</b>	
	<b>Capital</b>	<b>2,189,480,000</b>	
	Made up as follows :-		
Head 122	<b>Minister of Parliamentary Reforms and Mass Media</b>		
	Programme 01 Operational Activities	669,000,000	1,852,480,000
	Programme 02 Development Activities	471,000,000	221,000,000
Head 210	<b>Department of Information</b>		
	Programme 01 Operational Activities	221,000,000	18,000,000
Head 211	<b>Department of Government Printer</b>		
	Programme 01 Operational Activities	1,904,000,000	98,000,000
	<b>Ministry of Housing and Construction</b>		
	<b>Recurrent</b>	<b>732,300,000</b>	
	<b>Capital</b>	<b>2,091,100,000</b>	
	Made up as follows :-		
Head 123	<b>Minister of Housing and Construction</b>		
	Programme 01 Operational Activities	243,625,000	8,750,000
	Programme 02 Development Activities	108,000,000	2,009,000,000
Head 309	<b>Department of Buildings</b>		
	Programme 01 Operational Activities	103,490,000	12,800,000
	Programme 02 Development Activities	186,550,000	24,700,000

Head 310	<b>Government Factory</b>		
	Programme 01	Operational Activities	47,335,000
	Programme 02	Development Activities	19,150,000
			43,300,000
	<b>Ministry of Social Empowerment and Welfare</b>		
	<b>Recurrent</b>		<b>68,202,192,000</b>
	<b>Capital</b>		<b>198,690,000</b>

Made up as follows :-

Head 124	<b>Minister of Social Empowerment and Welfare</b>		
	Programme 01	Operational Activities	608,580,000
	Programme 02	Development Activities	48,220,000
			11,158,132,000
Head 216	<b>Department of Social Services</b>		
	Programme 01	Operational Activities	28,060,000
	Programme 02	Development Activities	3,680,000
			417,100,000
Head 331	<b>Department of Divineguma Development</b>		
	Programme 01	Operational Activities	415,300,000
	Programme 02	Development Activities	14,100,000
			55,575,020,000
	<b>Ministry of Education</b>		
	<b>Recurrent</b>		<b>167,612,750,000</b>
	<b>Capital</b>		<b>18,363,280,000</b>

Made up as follows :-

Head 126	<b>Minister of Education</b>		
	Programme 01	Operational Activities	12,065,665,000
	Programme 02	Development Activities	643,200,000
			151,588,500,000
Head 207	<b>Department of Archaeology</b>		
	Programme 01	Operational Activities	130,150,000
	Programme 02	Development Activities	10,000,000
			730,500,000
			152,500,000

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 209	<b>Department of National Archives</b>		
	Programme 01 Operational Activities	51,940,000	11,850,000
	Programme 02 Development Activities	60,715,000	208,400,000
Head 212	<b>Department of Examinations</b>		
	Programme 02 - Development Activities	2,926,400,000	334,250,000
Head 213	<b>Department of Educational Publications</b>		
	Programme 02 Development Activities	58,880,000	84,530,000
	<b>Ministry of Public Administration and Management</b>		
	<b>Recurrent</b>	<b>155,896,075,000</b>	
	<b>Capital</b>		<b>360,050,000</b>
	Made up as follows :-		
Head 130	<b>Minister of Public Administration and Management</b>		
	Programme 01 Operational Activities	1,128,100,000	320,050,000
Head 253	<b>Department of Pensions</b>		
	Programme 01 Operational Activities	154,767,975,000	40,000,000
	<b>Ministry of Plantation Industries</b>		
	<b>Recurrent</b>	<b>3,071,500,000</b>	
	<b>Capital</b>		<b>4,807,280,000</b>
	Made up as follows :-		
Head 135	<b>Minister of Plantation Industries</b>		
	Programme 01 Operational Activities	440,200,000	15,800,000
	Programme 02 Development Activities	2,364,300,000	3,734,980,000
Head 293	<b>Department of Rubber Development</b>		
	Programme 02 Development Activities	267,000,000	1,056,500,000

<b>Ministry of Sports</b>			
	<b>Recurrent</b>	<b>1,009,600,000</b>	
	<b>Capital</b>	<b>2,311,500,000</b>	
Made up as follows :-			
Head 136	<b>Minister of Sports</b>		
	Programme 01 Operational Activities	291,500,000	571,450,000
	Programme 02 Development Activities	80,900,000	49,350,000
Head 219	<b>Department of Sports Development</b>		
	Programme 01 Operational Activities	58,050,000	7,600,000
	Programme 02 Development Activities	579,150,000	1,683,100,000
<b>Ministry of Hill Country New Villages, Infrastructure and Community Development</b>			
	<b>Recurrent</b>	<b>225,800,000</b>	
	<b>Capital</b>	<b>461,000,000</b>	
Made up as follows :-			
Head 140	<b>Minister of Hill Country New Villages, Infrastructure and Community Development</b>		
	Programme 01 Operational Activities	225,800,000	11,000,000
	Programme 02 Development Activities	—	450,000,000
<b>Ministry of Prison Reforms, Rehabilitation, Resettlement and Hindu Religious Affairs</b>			
	<b>Recurrent</b>	<b>6,532,920,000</b>	
	<b>Capital</b>	<b>6,065,560,000</b>	
Made up as follows :-			
Head 145	<b>Minister of Prison Reforms, Rehabilitation, Resettlement and Hindu Religious Affairs</b>		
	Programme 01 Operational Activities	792,820,000	713,520,000
	Programme 02 Development Activities	71,500,000	2,005,000,000
Head 232	<b>Department of Prisons</b>		
	Programme 01 Operational Activities	5,319,050,000	3,240,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 326	<b>Department of Community Based Corrections</b>		
	Programme 01 Operational Activities	246,250,000	13,050,000
Head 204	<b>Department of Hindu Religious and Cultural Affairs</b>		
	Programme 02 Development Activities	103,300,000	93,990,000
	<b>Ministry of Industry and Commerce</b>		
	<b>Recurrent</b>	<b>2,286,905,000</b>	
	<b>Capital</b>	<b>3,388,275,000</b>	
Made up as follows :-			
Head 149	<b>Minister of Industry and Commerce</b>		
	Programme 01 Operational Activities	499,640,000	19,900,000
	Programme 02 Development Activities	1,053,625,000	3,096,900,000
Head 295	<b>Department of Commerce</b>		
	Programme 01 Operational Activities	101,180,000	10,500,000
Head 297	<b>Department of the Registrar of Companies</b>		
	Programme 01 Operational Activities	49,825,000	—
Head 298	<b>Department of Measurement Units, Standards and Services</b>		
	Programme 01 Operational Activities	101,050,000	210,000,000
Head 299	<b>National Intellectual Property Office of Sri Lanka</b>		
	Programme 01 Operational Activities	28,000,000	—

Head 300	<b>Department of Food Commissioner</b>			
	Programme 01	Operational Activities	300,050,000	6,750,000
Head 301	<b>Department of Co-operative Development (Registrar of Co-operative Societies)</b>			
	Programme 01	Operational Activities	64,955,000	11,225,000
Head 302	<b>Co-operative Employees Commission</b>			
	Programme 01	Operational Activities	14,780,000	850,000
Head 303	<b>Department of Textile Industries</b>			
	Programme 02	Development Activities	73,800,000	32,150,000
	<b>Ministry of Petroleum Resources Development</b>			
	<b>Recurrent</b>		<b>210,000,000</b>	
	<b>Capital</b>		<b>71,500,000</b>	

Made up as follows :-

Head 150	<b>Minister of Petroleum Resources Development</b>			
	Programme 01	Operational Activities	130,000,000	11,500,000
	Programme 02	Development Activities	80,000,000	60,000,000
	<b>Ministry of Fisheries and Aquatic Resources Development</b>			
	<b>Recurrent</b>		<b>1,571,925,000</b>	
	<b>Capital</b>		<b>3,361,120,000</b>	

Made up as follows :-

Head 151	<b>Minister of Fisheries and Aquatic Resources Development</b>			
	Programme 01	Operational Activities	210,000,000	41,420,000
	Programme 02	Development Activities	980,000,000	1,665,000,000
Head 290	<b>Department of Fisheries and Aquatic Resources</b>			
	Programme 01	Operational Activities	381,925,000	1,654,700,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Lands</b>		
	<b>Recurrent</b>	<b>4,480,292,000</b>	
	<b>Capital</b>	<b>3,320,482,000</b>	
	Made up as follows :-		
Head 153	<b>Minister of Lands</b>		
	Programme 01 Operational Activities	298,525,000	12,850,000
	Programme 02 Development Activities	—	2,917,000,000
Head 286	<b>Department of Land Commissioner General</b>		
	Programme 02 Development Activities	333,900,000	53,960,000
Head 287	<b>Department of Land Title Settlement</b>		
	Programme 02 Development Activities	384,700,000	19,000,000
Head 288	<b>Department of Surveyor General</b>		
	Programme 01 Operational Activities	216,843,000	104,910,000
	Programme 02 Development Activities	2,897,259,000	142,750,000
Head 327	<b>Department of Land Use Policy Planning</b>		
	Programme 02 Development Activities	349,065,000	70,012,000
	<b>Ministry of Rural Economic Affairs</b>		
	<b>Recurrent</b>	<b>1,019,235,000</b>	
	<b>Capital</b>	<b>3,781,250,000</b>	
	Made up as follows :-		
Head 154	<b>Minister of Rural Economic Affairs</b>		
	Programme 01 Operational Activities	248,050,000	14,000,000
	Programme 02 Development Activities	294,785,000	3,196,250,000



Head 292	<b>Department of Animal Production and Health</b>		
	Programme 01 Operational Activities	476,400,000	51,000,000
	Programme 02 Development Activities	—	520,000,000

**Ministry of Provincial Councils and Local Government**  
**Recurrent 168,650,226,000**  
**Capital 69,284,416,000**

Made up as follows :-

Head 155	<b>Minister of Provincial Councils and Local Government</b>		
	Programme 01 Operational Activities	166,650,226,000	66,000,000
	Programme 02 Development Activities	2,000,000,000	69,218,416,000

**Ministry of National Dialogue**  
**Recurrent 454,785,000**  
**Capital 336,030,000**

Made up as follows :-

Head 157	<b>Minister of National Dialogue</b>		
	Programme 01 Operational Activities	354,355,000	291,380,000
Head 236	<b>Department of Official Languages</b>		
	Programme 01 Operational Activities	100,430,000	44,650,000

**Ministry of Public Enterprise Development**  
**Recurrent 287,330,000**  
**Capital 73,900,000**

Made up as follows :-

Head 158	<b>Minister of Public Enterprise Development</b>		
	Programme 01 Operational Activities	210,330,000	21,900,000
	Programme 02 Development Activities	77,000,000	52,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Tourism Development and Christian Religious Affairs</b>		
	<b>Recurrent</b>	<b>128,800,000</b>	
	<b>Capital</b>	<b>34,000,000</b>	
	Made up as follows :-		
Head 159	<b>Minister of Tourism Development and Christian Religious Affairs</b>		
	Programme 01 Operational Activities	76,900,000	9,900,000
Head 203	<b>Department of Christian Religious Affairs</b>		
	Programme 02 Development Activities	51,900,000	24,100,000
	<b>Ministry of Mahaweli Development and Environment</b>		
	<b>Recurrent</b>	<b>5,177,607,000</b>	
	<b>Capital</b>	<b>64,318,200,000</b>	
	Made up as follows :-		
Head 160	<b>Minister of Mahaweli Development and Environment</b>		
	Programme 01 Operational Activities	305,897,000	779,500,000
	Programme 02 Development Activities	3,403,000,000	60,922,700,000
Head 283	<b>Department of Forests</b>		
	Programme 01 Operational Activities	1,253,600,000	788,500,000
Head 291	<b>Department of Coast Conservation</b>		
	Programme 01 Operational Activities	215,110,000	1,827,500,000

<b>Ministry of Sustainable Development and Wildlife</b>	
<b>Recurrent</b>	<b>1,812,880,000</b>
<b>Capital</b>	<b>1,333,450,000</b>

Made up as follows :-

Head 161	<b>Minister of Sustainable Development and Wildlife</b>		
	Programme 01	Operational Activities	
			124,650,000
			16,350,000
Head 284	<b>Department of Wildlife Conservation</b>		
	Programme 01	Operational Activities	
			1,043,530,000
			489,600,000
Head 294	<b>Department of National Zoological Gardens</b>		
	Programme 02	Development Activities	
			304,200,000
			539,700,000
Head 322	<b>Department of National Botanical Gardens</b>		
	Programme 02	Development Activities	
			340,500,000
			287,800,000

<b>Ministry of Megapolis and Western Development</b>	
<b>Recurrent</b>	<b>347,650,000</b>
<b>Capital</b>	<b>21,927,500,000</b>

Made up as follows :-

Head 162	<b>Minister of Megapolis and Western Development</b>		
	Programme 01	Operational Activities	
			166,700,000
			9,800,000
	Programme 02	Development Activities	
			—
			21,809,100,000
Head 311	<b>Department of National Physical Planning</b>		
	Programme 01	Operational Activities	
			180,950,000
			108,600,000

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<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Internal Affairs, Wayamba Development and Cultural Affairs</b>		
	<b>Recurrent</b>	<b>3,112,968,000</b>	
	<b>Capital</b>	<b>3,038,260,000</b>	
	Made up as follows :-		
Head 163	<b>Minister of Internal Affairs, Wayamba Development and Cultural Affairs</b>		
	Programme 01 Operational Activities	257,550,000	1,013,410,000
	Programme 02 Development Activities	605,300,000	748,100,000
Head 206	<b>Department of Cultural Affairs</b>		
	Programme 01 Operational Activities	86,510,000	6,400,000
	Programme 02 Development Activities	418,180,000	326,550,000
Head 208	<b>Department of National Museums</b>		
	Programme 01 Operational Activities	31,908,000	4,200,000
	Programme 02 Development Activities	139,820,000	150,200,000
Head 226	<b>Department of Immigration and Emigration</b>		
	Programme 01 Operational Activities	991,770,000	703,200,000
Head 227	<b>Department of Registration of Persons</b>		
	Programme 01 Operational Activities	581,930,000	86,200,000
	<b>Ministry of National Intergration and Reconciliation</b>		
	<b>Recurrent</b>	<b>88,920,000</b>	
	<b>Capital</b>	<b>11,500,000</b>	
	Made up as follows :-		
Head 165	<b>Minister of National Integration and Reconciliation</b>		
	Programme 01 Operational Activities	88,920,000	11,500,000

**Ministry of City Planning and Water Supply**  
**Recurrent** 217,916,000  
**Capital** 31,760,090,000

Made up as follows :-

Head 166	<b>Minister of City Planning and Water Supply</b>		
	Programme 01 Operational Activities	167,150,000	25,009,400,000
	Programme 02 Development Activities	—	6,628,490,000
Head 332	<b>Department of National Community Water Supply</b>		
	Programme 01 Operational Activities	50,766,000	122,200,000

**Ministry of Ports and Shipping**  
**Recurrent** 157,900,000  
**Capital** 532,700,000

Made up as follows :-

Head 176	<b>Minister of Ports and Shipping</b>		
	Programme 01 Operational Activities	157,900,000	13,700,000
	Programme 02 Development Activities	—	519,000,000

**Ministry of Foreign Employment**  
**Recurrent** 599,450,000  
**Capital** 437,600,000

Made up as follows :-

Head 182	<b>Minister of Foreign Employment</b>		
	Programme 01 Operational Activities	40,100,000	5,000,000
	Programme 02 Development Activities	559,350,000	432,600,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
<b>Ministry of Law and Order and Southern Development</b>			
	<b>Recurrent</b>	<b>63,151,620,000</b>	
	<b>Capital</b>	<b>5,069,800,000</b>	
Made up as follows :-			
Head 192	<b>Minister of Law and Order and Southern Development</b>		
	Programme 01 Operational Activities	7,154,120,000	1,082,700,000
Head 225	<b>Department of Police</b>		
	Programme 01 Operational Activities	55,997,500,000	3,987,100,000
<b>Ministry of Labour and Trade Union Relations</b>			
	<b>Recurrent</b>	<b>1,948,870,000</b>	
	<b>Capital</b>	<b>5,126,750,000</b>	
Made up as follows :-			
Head 193	<b>Minister of Labour and Trade Union Relations</b>		
	Programme 01 Operational Activities	144,220,000	27,180,000
	Programme 02 Development Activities	76,740,000	6,650,000
Head 221	<b>Department of Labour</b>		
	Programme 01 Operational Activities	725,500,000	4,962,000,000
	Programme 02 Development Activities	671,460,000	98,720,000
Head 328	<b>Department of Manpower &amp; Employment</b>		
	Programme 01 Operational Activities	330,950,000	32,200,000

**Ministry of Telecommunication and Digital Infrastructure**  
**Recurrent 118,700,000**  
**Capital 308,100,000**

Made up as follows :-

Head 194	<b>Minister of Telecommunication and Digital Infrastructure</b>		
	Programme 01 Operational Activities	108,700,000	12,825,000
	Programme 02 Development Activities	10,000,000	295,275,000

**Ministry of Development Strategy and International Trade**  
**Recurrent 546,055,000**  
**Capital 268,500,000**

Made up as follows :-

Head 195	<b>Minister of Development Strategy and International Trade</b>		
	Programme 01 Operational Activities	216,030,000	12,650,000
	Programme 02 Development Activities	270,000,000	250,000,000

Head 296	<b>Department of Import and Export Control</b>		
	Programme 01 Operational Activities	60,025,000	5,850,000

**Ministry of Science,Technology & Research**  
**Recurrent 1,617,850,000**  
**Capital 2,250,700,000**

Made up as follows :-

Head 196	<b>Minister of Science,Technology &amp; Research</b>		
	Programme 01 Operational Activities	154,500,000	13,700,000
	Programme 02 Development Activities	1,463,350,000	2,237,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
	<b>Ministry of Skills Development and Vocational Training</b>		
	<b>Recurrent</b>	<b>5,324,280,000</b>	
	<b>Capital</b>		<b>6,692,850,000</b>
	Made up as follows :-		
Head 197	<b>Minister of Skills Development and Vocational Training</b>		
	Programme 01 Operational Activities	3,524,335,000	696,850,000
	Programme 02 Development Activities	—	5,745,000,000
Head 215	<b>Department of Technical Education and Training</b>		
	Programme 01 Operational Activities	206,750,000	14,000,000
	Programme 02 Development Activities	1,593,195,000	237,000,000
	<b>Ministry of Irrigation and Water Resources Management</b>		
	<b>Recurrent</b>	<b>3,424,745,000</b>	
	<b>Capital</b>		<b>24,653,580,000</b>
	Made up as follows :-		
Head 198	<b>Minister of Irrigation and Water Resources Management</b>		
	Programme 01 Operational Activities	137,620,000	111,950,000
	Programme 02 Development Activities	274,775,000	11,970,200,000
Head 282	<b>Department of Irrigation</b>		
	Programme 01 Operational Activities	668,650,000	43,100,000
	Programme 02 Development Activities	2,343,700,000	12,528,330,000



**Ministry of Primary Industries**  
**Recurrent**  
**Capital**

**768,090,000**  
**526,150,000**

Made up as follows :-

Head 199	<b>Minister of Primary Industries</b>		
	Programme 01 Operational Activities	164,780,000	17,450,000
	Programme 02 Development Activities	—	5,000,000
Head 289	<b>Department of Export Agriculture</b>		
	Programme 02 Development Activities	603,310,000	503,700,000

**Ministry of Special Assignment**  
**Recurrent**  
**Capital**

**85,200,000**  
**64,800,000**

Made up as follows :-

Head 167	<b>Minister of Special Assignment</b>		
	Programme 01 Operational Activities	85,200,000	64,800,000.

SECOND SCHEDULE — ESTIMATE 2016

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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	2,640,000	—	2,640,000
4	Judges of the Superior Courts	Article 108 of the Constitution	Programme 01-Operational Activities	26,000,000	—	26,000,000
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 XVIII A of the Constitution	Programme 01-Operational Activities	3,400,000	—	3,400,000

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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	3,400,000	—	3,400,000
21	Auditor General	Article 153 of the Constitution	Programme 01-Operational Activities	800,000	—	800,000
22	Office of the Parliamentary Commissioner for Administration	Article 156 of the Constitution	Programme 01-Operational Activities	780,000	—	780,000
111	Ministry of Health, Nutrition and Indigenous Medicine	Medical Ordinance (Chapter 105)	Programme 01-Operational Activities	2,000	—	2,000
239	Department of External Resources	Bretton Woods Agreement (Special Provisions) Law, No. 10 of 1978, International Bank for Reconstructions and Development and International Finance Corporation	Programme 01-Operational Activities	80,000,000	650,000,000	730,000,000

<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>
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	505,922,000,000	647,205,200,000	1,153,127,200,000
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	38,000,000,000	—	38,000,000,000.

THIRD SCHEDULE - ESTIMATE - 2016

Limits of Advance Account Activities

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	25,000,000	18,000,000	100,000,000	—
2	Office of the Prime Minister	00201	Advances to Public Officers	10,000,000	6,000,000	36,000,000	—
3	Judges of the Superior Courts	00401	Advances to Public Officers	3,200,000	1,000,000	11,000,000	—
4	Office of the Cabinet of Ministers	00501	Advances to Public Officers	2,500,000	2,100,000	15,000,000	—
5	Public Service Commission	00601	Advances to Public Officers	7,500,000	3,000,000	33,000,000	—
6	Judicial Service Commission	00701	Advances to Public Officers	3,285,000	1,400,000	20,000,000	—
7	National Police Commission	00801	Advances to Public Officers	2,000,000	1,300,000	7,000,000	—
8	Administrative Appeals Tribunal	00901	Advances to Public Officers	1,000,000	300,000	2,500,000	—
9	Commission to Investigate Allegations of Bribery or Corruption	01001	Advances to Public Officers	5,000,000	3,500,000	20,000,000	—
10	Commission to Investigate Allegations of Bribery or Corruption	01002	Advancing monies to be used in bribery detection as bribes	150,000,000	5,000,000	275,000,000	—

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.
11	Office of the Finance Commission	01101	Advances to Public Officers	3,000,000	700,000	12,000,000	—
12	National Education Commission	01201	Advances to Public Officers	1,800,000	900,000	6,000,000	—
13	Parliament	01601	Advances to Public Officers	38,000,000	28,000,000	175,000,000	—
14	Office of the Leader of the House of Parliament	01701	Advances to Public Officers	2,000,000	800,000	4,000,000	—
15	Office of the Chief Govt. Whip of Parliament	01801	Advances to Public Officers	2,000,000	1,200,000	6,500,000	—
16	Office of the Leader of the Opposition of Parliament	01901	Advances to Public Officers	2,500,000	1,200,000	7,500,000	—
17	Department of Elections	02001	Advances to Public Officers	25,000,000	14,000,000	70,000,000	—
18	Auditor General	02101	Advances to Public Officers	55,000,000	50,000,000	265,000,000	—
19	Office of the Parliamentary Commissioner for Administration	02201	Advances to Public Officers	1,500,000	350,000	3,500,000	—
20	Minister of Buddha Sasana	10101	Advances to Public Officers	7,000,000	2,400,000	22,000,000	—
21	Minister of Finance	10201	Advances to Public Officers	16,000,000	9,500,000	70,000,000	—

22	Minister of Defense	10301 Advances to Public Officers	50,000,000	35,000,000	275,000,000	—
23	Minister of National Policies and Economic Affairs	10401 Advances to Public Officers	28,000,000	6,000,000	70,000,000	—
24	Minister of Disaster Management	10601 Advances to Public Officers	15,000,000	3,500,000	24,000,000	—
25	Minister of Post, Postal service and Muslim Religious Affairs	10801 Advances to Public Officers	6,000,000	2,000,000	26,000,000	—
26	Minister of Justice	11001 Advances to Public Officers	17,000,000	6,000,000	75,000,000	—
27	Minister of Health Nutrition and Indigenous Medicine	11101 Advances to Public Officers	1,574,000,000	1,100,000,000	2,500,000,000	—
28	Minister of Foreign Affairs	11201 Advances to Public Officers	38,000,000	22,000,000	130,000,000	—
29	Minister of Transport and Civil Aviation	11401 Advances to Public Officers	11,000,000	4,700,000	45,000,000	—
30	Minister of Higher Education and Highways	11701 Advances to Public Officers	18,000,000	10,000,000	70,000,000	—
31	Minister of Agriculture	11801 Advances to Public Officers	32,000,000	19,000,000	75,000,000	—
32	Minister of Power and Renewable Energy	11901 Advances to Public Officers	5,000,000	1,800,000	15,000,000	—
33	Minister of Women and Child Affairs	12001 Advances to Public Officers	30,000,000	18,000,000	85,000,000	—
34	Minister of Home Affairs	12101 Advances to Public Officers	300,000,000	180,000,000	700,000,000	—
35	Minister of Parliamentary Reforms and Mass Media	12201 Advances to Public Officers	15,000,000	5,000,000	42,000,000	—

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.
36	Minister of Housing and Construction	12301	Advances to Public Officers	12,000,000	7,000,000	75,000,000	—
37	Minister of Social Empowerment and Welfare	12401	Advances to Public Officers	15,000,000	6,000,000	33,000,000	—
38	Minister of Education	12601	Advances to Public Officers	1,600,000,000	950,000,000	3,000,000,000	—
39	Minister of Public Administration and Management	13001	Advances to Public Officers	85,000,000	32,000,000	133,000,000	—
40	Minister of Plantation Industries	13501	Advances to Public Officers	20,000,000	6,500,000	55,100,000	—
41	Minister of Sports	13601	Advances to Public Officers	6,000,000	4,500,000	26,000,000	—
42	Minister of Hill Country New Villages, Infrastructure and Community Development	14001	Advances to Public Officers	14,000,000	6,000,000	30,000,000	—
43	Minister of Prison Reforms, Rehabilitation, Resettlement and Hindu Religious Affairs	14501	Advances to Public Officers	6,000,000	4,000,000	37,000,000	—



44	Minister of Industry and Commerce	14901 Advances to Public Officers	20,000,000	13,000,000	60,000,000	—
45	Minister of Petroleum Resources Development	15001 Advances to Public Officers	3,500,000	2,000,000	12,000,000	—
46	Minister of Fisheries and Aquatic Resources Development	15101 Advances to Public Officers	8,000,000	3,800,000	30,000,000	—
47	Minister of Lands	15301 Advances to Public Officers	16,000,000	6,000,000	50,000,000	—
48	Minister of Rural Economic Affairs	15401 Advances to Public Officers	18,000,000	8,000,000	80,000,000	—
49	Minister of Provincial Councils and Local government	15501 Advances to Public Officers	11,000,000	5,200,000	35,000,000	—
50	Minister of National Dialogue	15701 Advances to Public Officers	18,000,000	6,500,000	60,000,000	—
51	Minister of Public Enterprise Development	15801 Advances to Public Officers	3,000,000	300,000	10,000,000	—
52	Minister of Tourism Development and Christian Religious Affairs	15901 Advances to Public Officers	3,000,000	300,000	8,000,000	—
53	Minister of Mahaweli Develop- ment and Environment	16001 Advances to Public Officers	12,000,000	5,500,000	48,000,000	—
54	Minister of Sustainable Develop- ment and Wild Life	16101 Advances to Public Officers	5,000,000	2,000,000	25,000,000	—
55	Minister of Megapolis and Western Development	16201 Advances to Public Officers	8,500,000	4,000,000	30,000,000	—

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.
56	Minister of Internal Affairs, Wayamba Development and Cultural Affairs	16301	Advances to Public Officers	32,000,000	20,000,000	100,000,000	—
57	Minister of Special Assignment	16701	Advances to Public Officers	2,500,000	200,000	10,000,000	—
58	Minister of National Integration and Reconciliation	16501	Advances to Public Officers	3,000,000	1,000,000	10,000,000	—
59	Minister of City Planning and Water Supply	16601	Advances to Public Officers	6,000,000	3,500,000	19,000,000	—
60	Minister of Ports and Shipping	17601	Advances to Public Officers	4,000,000	2,900,000	20,000,000	—
61	Minister of Foreign Employment	18201	Advances to Public Officers	25,000,000	6,000,000	50,000,000	—
62	Minister of Law and Order and Southern Development	19201	Advances to Public Officers	210,000,000	90,300,000	400,000,000	—
63	Minister of Labour and Trade Union Relation	19301	Advances to Public Officers	5,500,000	2,500,000	20,000,000	—

64	Minister of Telecommunication and Digital Infrastructure	19401 Advances to Public Officers	3,000,000	500,000	7,500,000	—
65	Minister of Development Strategies and International Trade	19501 Advances to Public Officers	3,000,000	300,000	10,000,000	—
66	Minister of Science,Technology and Reserch	19601 Advances to Public Officers	25,000,000	10,000,000	75,000,000	—
67	Minister of Skills Development and Vocational Training	19701 Advances to Public Officers	25,000,000	12,000,000	90,000,000	—
68	Minister of Irrigation and Water Resources Management	19801 Advances to Public Officers	4,000,000	1,000,000	20,000,000	—
69	Minister of Primary Industries	19901 Advances to Public Officers	3,500,000	1,000,000	25,000,000	—
70	Department of Buddhist Affairs	20101 Advances to Public Officers	25,000,000	15,000,000	58,000,000	—
71	Department of Muslim Religious and Cultural Affairs	20201 Advances to Public Officers	4,000,000	1,250,000	12,000,000	—
72	Department of Christian Religious Affairs	20301 Advances to Public Officers	2,000,000	700,000	6,500,000	—
73	Department of Hindu Religious and Cultural Affairs	20401 Advances to Public Officers	4,500,000	2,500,000	18,000,000	—
74	Department of Public Trustee	20501 Advances to Public Officers	2,500,000	1,300,000	10,000,000	—
75	Department of Cultural Affairs	20601 Advances to Public Officers	23,000,000	9,500,000	70,000,000	—
76	Department of Archaeology	20701 Advances to Public Officers	55,000,000	31,000,000	160,000,000	—

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.
77	Department of National Museums	20801	Advances to Public Officers	13,000,000	6,000,000	45,000,000	—
78	Department of National Archives	20901	Advances to Public Officers	6,500,000	3,000,000	26,000,000	—
79	Department of Information	21001	Advances to Public Officers	8,500,000	7,000,000	40,000,000	—
80	Department of Government Printer	21101	Advances to Public Officers	50,000,000	45,000,000	255,000,000	—
81	Department of Examinations	21201	Advances to Public Officers	23,000,000	15,000,000	100,000,000	—
82	Department of Educational Publications	21301	Advances to Public Officers	10,000,000	5,000,000	35,000,000	—
83	Department of Educational Publications	21302	Printing, Publicity and Sales of Publications	4,000,000,000	4,000,000,000	4,000,000,000	1,900,000,000
84	Department of Technical Education and Training	21501	Advances to Public Officers	55,000,000	50,000,000	200,000,000	—
85	Department of Social Services	21601	Advances to Public Officers	16,500,000	14,500,000	75,000,000	—
86	Department of Probation and Child Care Services	21701	Advances to Public Officers	14,500,000	9,000,000	60,000,000	—

87	Department of Sports						
	Development	21901	Advances to Public Officers	11,000,000	6,000,000	32,000,000	—
88	Department of Ayurveda	22001	Advances to Public Officers	40,000,000	31,000,000	190,000,000	—
89	Department of Labour	22101	Advances to Public Officers	75,000,000	55,000,000	345,000,000	—
90	Sri Lanka Army	22201	Advances to Public Officers	2,500,000,000	2,450,000,000	2,800,000,000	—
91	Sri Lanka Navy	22301	Advances to Public Officers	600,000,000	510,435,000	900,000,000	—
92	Sri Lanka Navy	22302	Stores Advance Account				
			(Explosive items)	400,000,000	420,000,000	360,000,000	—
93	Sri Lanka Air Force	22401	Advances to Public Officers	550,000,000	475,000,000	1,000,000,000	—
94	Department of Police	22501	Advances to Public Officers	1,900,000,000	1,450,000,000	4,000,000,000	—
95	Department of Immigration and Emigration	22601	Advances to Public Officers	33,000,000	32,000,000	154,000,000	—
96	Department of Registration of Persons	22701	Advances to Public Officers	26,000,000	16,000,000	70,000,000	—
97	Courts Administration	22801	Advances to Public Officers	400,000,000	230,000,000	1,200,000,000	—
98	Department of Attorney General	22901	Advances to Public Officers	23,000,000	12,000,000	80,000,000	—
99	Department of Legal Draftsman	23001	Advances to Public Officers	4,000,000	1,500,000	17,000,000	—
100	Department of Debt Conciliation Board	23101	Advances to Public Officers	1,200,000	300,000	2,500,000	—
101	Department of Prisons	23201	Advances to Public Officers	140,000,000	130,000,000	400,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government  Rs.	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government  Rs.	Maximum Limits of Debit Balance of Activities of the Government  Rs.	Maximum Limits of Liabilities of Activities of the Government  Rs.
102	Department of Prisons	23202	Prisons Industrial and Agricultural Undertakings	100,000,000	125,000,000	62,000,000	12,000,000
103	Department of Government Analyst	23301	Advances to Public Officers	8,500,000	4,500,000	32,000,000	—
104	Registrar of the Supreme Court	23401	Advances to Public Officers	14,500,000	8,000,000	45,000,000	—
105	Department of Law Commission	23501	Advances to Public Officers	1,200,000	200,000	2,500,000	—
106	Department of Official Languages	23601	Advances to Public Officers	7,500,000	3,500,000	25,000,000	—
107	Department of National Planning	23701	Advances to Public Officers	4,500,000	2,500,000	28,000,000	—
108	Department of Fiscal Policy	23801	Advances to Public Officers	3,000,000	1,300,000	12,000,000	—
109	Department of External Resources	23901	Advances to Public Officers	5,000,000	3,000,000	27,000,000	—
110	Department of National Budget	24001	Advances to Public Officers	5,000,000	4,000,000	25,000,000	—
111	Department of Public Enterprises	24101	Advances to Public Officers	4,000,000	2,000,000	18,000,000	—
112	Department of Management Services	24201	Advances to Public Officers	4,500,000	2,000,000	18,000,000	—

113	Department of Development Finance	24301 Advances to Public Officers	2,500,000	700,000	10,000,000	—
114	Department of Trade and Investment Policy	24401 Advances to Public Officers	2,000,000	1,300,000	12,000,000	—
115	Department of Public Finance	24501 Advances to Public Officers	2,900,000	1,400,000	16,000,000	—
116	Department of Inland Revenue	24601 Advances to Public Officers	105,000,000	65,000,000	400,000,000	—
117	Si Lanka Customs	24701 Advances to Public Officers	38,000,000	36,000,000	300,000,000	—
118	Si Lanka Customs	24702 Expenses in Connection with seized and forfeited goods	6,000,000	1,000,000	34,000,000	—
119	Department of Excise	24801 Advances to Public Officers	32,000,000	25,000,000	170,000,000	—
120	Department of Treasury Operations	24901 Advances to Public Officers	4,500,000	3,000,000	20,000,000	—
121	Department of State Accounts	25001 Advances to Public Officers	3,000,000	1,000,000	11,000,000	—
122	Department of State Accounts	25002 Advances for Payments on behalf of other Governments	4,000,000	2,500,000	1,750,000	—
123	Department of State Accounts	25003 Miscellaneous Advances	10,000,000	2,500,000	360,000,000	—
124	Department of Valuation	25101 Advances to Public Officers	21,000,000	16,000,000	85,000,000	—
125	Department of Census and Statistics	25201 Advances to Public Officers	40,000,000	28,000,000	220,000,000	—

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.
126	Department of Pensions	25301	Advances to Public Officers	40,000,000	25,000,000	150,000,000	—
127	Department of Registrar General	25401	Advances to Public Officers	54,000,000	40,000,000	230,000,000	—
128	District Secretariat, Colombo	25501	Advances to Public Officers	47,000,000	34,000,000	210,000,000	—
129	District Secretariat, Gampaha	25601	Advances to Public Officers	75,000,000	60,000,000	300,000,000	—
130	District Secretariat, Kalutara	25701	Advances to Public Officers	80,000,000	55,000,000	265,000,000	—
131	District Secretariat, Kandy	25801	Advances to Public Officers	70,000,000	50,000,000	240,000,000	—
132	District Secretariat, Matale	25901	Advances to Public Officers	45,000,000	30,000,000	150,000,000	—
133	District Secretariat, Nuwara-Eliya	26001	Advances to Public Officers	32,000,000	20,000,000	94,000,000	—
134	District Secretariat, Galle	26101	Advances to Public Officers	60,000,000	52,000,000	225,000,000	—
135	District Secretariat, Matara	26201	Advances to Public Officers	55,000,000	37,000,000	250,000,000	—
136	District Secretariat, Hambantota	26301	Advances to Public Officers	50,000,000	31,000,000	178,000,000	—
137	District Secretariat/ Kachcheri- Jaffna	26401	Advances to Public Officers	52,000,000	40,000,000	200,000,000	—
138	District Secretariat/ Kachcheri- Mannar	26501	Advances to Public Officers	13,000,000	7,500,000	50,000,000	—



139	District Secretariat/ Kachcheri- Vavuniya	26601 Advances to Public Officers	14,000,000	8,000,000	42,000,000	—
140	District Secretariat/ Kachcheri- Mullaitivu	26701 Advances to Public Officers	16,000,000	8,600,000	51,000,000	—
141	District Secretariat/ Kachcheri- Killinochchi	26801 Advances to Public Officers	10,500,000	8,500,000	42,000,000	—
142	District Secretariat/ Kachcheri- Batticaloa	26901 Advances to Public Officers	35,500,000	20,000,000	120,000,000	—
143	District Secretariat - Ampara	27001 Advances to Public Officers	50,000,000	40,000,000	350,000,000	—
144	District Secretariat/ Kachcheri- Trincomalee	27101 Advances to Public Officers	26,000,000	16,000,000	100,000,000	—
145	District Secretariat, Kurunagala	27201 Advances to Public Officers	96,000,000	72,000,000	370,000,000	—
146	District Secretariat, Puttalam	27301 Advances to Public Officers	47,000,000	34,000,000	170,000,000	—
147	District Secretariat, Anuradhapura	27401 Advances to Public Officers	60,000,000	48,000,000	225,000,000	—
148	District Secretariat, Polonnaruwa	27501 Advances to Public Officers	25,000,000	16,500,000	120,000,000	—
149	District Secretariat, Badulla	27601 Advances to Public Officers	45,000,000	30,000,000	161,000,000	—
150	District Secretariat, Monaragala	27701 Advances to Public Officers	34,000,000	28,000,000	125,000,000	—
151	District Secretariat, Ratnapura	27801 Advances to Public Officers	53,000,000	40,000,000	220,000,000	—
152	District Secretariat, Kegalle	27901 Advances to Public Officers	42,000,000	32,000,000	145,000,000	—
153	Department of Project Management and Monitoring	28001 Advances to Public Officers	3,000,000	2,500,000	18,000,000	—

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.
154	Department of Agrarian Development	28101	Advances to Public Officers	250,000,000	192,000,000	600,000,000	—
155	Department of Irrigation	28201	Advances to Public Officers	148,000,000	105,000,000	500,000,000	—
156	Department of Forest	28301	Advances to Public Officers	50,000,000	50,000,000	251,000,000	—
157	Department of Wildlife Conservation	28401	Advances to Public Officers	46,000,000	34,000,000	140,000,000	—
158	Department of Agriculture	28501	Advances to Public Officers	285,000,000	170,000,000	690,000,000	—
159	Department of Agriculture	28502	Maintenance of Agricultural Farms and Seed Sale	525,000,000	525,000,000	220,000,000	—
160	Department of Land Commissioner General	28601	Advances to Public Officers	16,000,000	14,000,000	60,000,000	—
161	Department of Land Title Settlement	28701	Advances to Public Officers	16,000,000	11,000,000	65,000,000	—
162	Department of Surveyor	28801	Advances to Public Officers	148,000,000	105,000,000	400,000,000	—
163	Department of Export Agriculture	28901	Advances to Public Officers	30,000,000	24,000,000	110,000,000	—

164	Department of Fisheries and Aquatic Resources	29001	Advances to Public Officers	22,000,000	15,000,000	105,000,000	—
165	Department of Coast Conservation	29101	Advances to Public Officers	9,000,000	7,000,000	39,000,000	—
166	Department of Animal Production and Health	29201	Advances to Public Officers	26,500,000	18,500,000	120,000,000	—
167	Department of Rubber Development	29301	Advances to Public Officers	19,000,000	11,000,000	60,000,000	—
168	Department of National Zoological Gardens	29401	Advances to Public Officers	16,000,000	11,000,000	70,000,000	—
169	Department of Commerce	29501	Advances to Public Officers	4,000,000	2,000,000	20,000,000	—
170	Department of Import and Export Control	29601	Advances to Public Officers	5,000,000	2,400,000	20,000,000	—
171	Department of the Registrar of Companies	29701	Advances to Public Officers	5,500,000	3,000,000	20,000,000	—
172	Department of Measurement Units, Standards and Services	29801	Advances to Public Officers	6,500,000	3,500,000	30,000,000	—
173	National Intellectual Property Office of Sri Lanka	29901	Advances to Public Officers	3,000,000	1,200,000	10,000,000	—
174	Department of Food Commissioner	30001	Advances to Public Officers	6,000,000	3,500,000	42,000,000	—

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.
175	Department of Co-operative Development (Registrar of Co-operative Societies)	30101	Advances to Public Officers	6,000,000	3,000,000	20,000,000	—
176	Co-operative Employees Commission	30201	Advances to Public Officers	1,000,000	300,000	5,000,000	—
177	Department of Textile Industries	30301	Advances to Public Officers	5,500,000	3,000,000	25,000,000	—
178	Department of Meteorology	30401	Advances to Public Officers	11,000,000	6,000,000	70,000,000	—
179	Department of Sri Lanka Railways	30601	Advances to Public Officers	600,000,000	350,000,000	1,500,000,000	—
180	Department of Sri Lanka Railways	30602	Railway Stores Advance Account	2,000,000,000	1,800,000,000	7,635,000,000	1,500,000,000
181	Department of Motor Traffic	30701	Advances to Public Officers	30,000,000	20,000,000	140,000,000	—
182	Department of Post	30801	Advances to Public Officers	750,000,000	640,000,000	2,400,000,000	—
183	Department of Buildings	30901	Advances to Public Officers	18,000,000	11,000,000	75,000,000	—
184	Government Factory	31001	Advances to Public Officers	27,000,000	21,000,000	120,000,000	—
185	Government Factory	31002	Government Factory Stores Advance Account	150,000,000	150,000,000	40,000,000	20,000,000

186	Government Factory	31003 Government Factory Work					
		Done Advance Account	300,000,000	320,000,000	180,000,000	5,000,000	
187	Department of National Physical Planning	31101 Advances to Public Officers	12,000,000	7,000,000	60,000,000	—	
188	Department of Civil Security	32001 Advances to Public Officers	920,000,000	530,000,000	1,000,000,000	—	
189	Department of National Botanical Gardens	32201 Advances to Public Officers	19,000,000	13,000,000	82,000,000	—	
190	Department of Legal Affairs	32301 Advances to Public Officers	1,000,000	200,000	3,000,000	—	
191	Department of Management Audit	32401 Advances to Public Officers	2,200,000	1,250,000	10,000,000	—	
192	Department of Community Based Corrections	32601 Advances to Public Officers	12,000,000	4,000,000	40,000,000	—	
193	Department of Land Use Policy Planning	32701 Advances to Public Officers	21,000,000	11,000,000	67,000,000	—	
194	Department of Manpower and Employment	32801 Advances to Public Officers	18,000,000	9,000,000	59,000,000	—	
195	Department of Information Technology Management	32901 Advances to Public Officers	2,000,000	300,000	8,000,000	—	
196	Department of Divineguma Development	33101 Advances to Public Officers	600,000,000	300,000,000	700,000,000	—	
197	Department of National Community Water Supply	33201 Advances to Public Officers	1,000,000	200,000	3,000,000	—	
<b>Total</b>			<b>24,555,785,000</b>	<b>19,555,785,000</b>	<b>51,256,850,000</b>	<b>3,437,000,000.</b>	

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