

ACTS OF PARLIAMENT 2022

List of Acts

[01/2022 : Mahapola Higher Education Scholarship Trust Fund \(Amendment\)](#)

[02/2022 : Code of Criminal Procedure \(Amendment\)](#)

[03/2022 : PROHIBITION OF ANTI-PERSONNEL MINES](#)

[04/2022 : Judicature \(Amendment\)](#)

[05/2022 : Civil Procedure Code \(Amendment\)](#)

[06/2022 : Provincial Councils \(Transfer of Stamp Duty\) \(Amendment\)](#)

[07/2022 : Fauna and Flora Protection \(Amendment\)](#)

[08/2022 : Intellectual Property \(Amendment\)](#)

[09/2022 : Personal Data Protection](#)

[10/2022 : Workmen's Compensation \(Amendment\)](#)

[11/2022 : Land Development \(Amendment\)](#)

[12/2022 : Prevention of Terrorism \(Temporary Provisions\) \(Amendment\)](#)

[13/2022 : Value Added Tax \(Amendment\)](#)

[14/2022 : Surcharge Tax](#)

[15/2022 : Sri Shakyasinharama Viharastha Karyasadhaka Sanvidanaya \(Incorporation\)](#)

[16/2022 : Sri Lanka Electricity \(Amendment\)](#)

[17/2022 : Civil Procedure Code \(Amendment\)](#)

[18/2022 : Code of Criminal Procedure \(Amendment\)](#)

[19/2022 : Industrial Disputes \(Special Provisions\)](#)

[20/2022 : Sisira Jayakody Siyapatha Foundation \(Incorporation\)](#)

[21/2022 : Appropriation \(Amendment\)](#)
[22/2022 : Industrial Disputes \(Amendment\)](#)
[23/2022 : Termination of Employment of Workmen
\(Special Provisions\)\(Amendment\)](#)
[24/2022 : Industrial Disputes \(Amendment\)](#)
[25/2022 : Social Security Contribution levy](#)
[26/2022 : Sri Lanka Rupavahini Corporation
\(Amendment\)](#)
[27/2022 : Petroleum Products \(Special Provisions\)
\(Amendment\)](#)
[28/2022 : Powers of Attorney \(Amendment\)](#)
[29/2022 : Wills \(Amendment\)](#)
[30/2022 : Prevention of Frauds \(Amendment\)](#)
[31/2022 : Notaries \(Amendment\)](#)
[32/2022 : Registration of Documents \(Amendment\)](#)
[33/2022 : Small Claims Courts' Procedure](#)
[34/2022 : Judicature \(Amendment\)](#)
[35/2022 : High Court of the Provinces \(Special Provisions\)
\(Amendment\)](#)
[36/2022 : Civil Procedure Code \(Amendment\)](#)
[37/2022 : Kandyan Marriage and Divorce \(Amendment\)](#)
[38/2022 : Code of Criminal Procedure \(Amendment\)](#)
[39/2022 : Children and Young Persons \(Amendment\)](#)
[40/2022 : Dangerous Animals \(Amendment\)](#)
[41/2022 : Poisons, Opium and Dangerous Drugs
\(Amendment\)](#)
[42/2023 : Appropriation \(Amendment\)](#)
[43/2022 : Appropriation](#)
[44/2022 : Value Added Tax \(Amendment\)](#)

[45/2022 : Inland Revenue \(Amendment\)](#)



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

**MAHAPOLA HIGHER EDUCATION SCHOLARSHIP
TRUST FUND (AMENDMENT) ACT, No. 1 OF 2022**

[Certified on 14th of February, 2022]

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*Mahapola Higher Education Scholarship Trust Fund
(Amendment) Act, No. 1 of 2022*

[Certified on 14th of February, 2022]

L.D.—O. 5/2020

AN ACT TO AMEND THE MAHAPOLA HIGHER EDUCATION SCHOLARSHIP
TRUST FUND ACT, No. 66 OF 1981

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

- 1.** This Act may be cited as the Mahapola Higher Education Scholarship Trust Fund (Amendment) Act, No. 1 of 2022. Short title
- 2.** The long title of the Mahapola Higher Education Scholarship Trust Fund Act, No. 66 of 1981 (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the words “MAHAPOLA HIGHER EDUCATION SCHOLARSHIP TRUST FUND”, of the words, “LALITH ATHULATHMUDALI MAHAPOLA HIGHER EDUCATION SCHOLARSHIP TRUST FUND”. Amendment of the long title to Act, No.66 of 1981
- 3.** (1) In the principal enactment and in any other written law, there shall be substituted – General amendment to the principal enactment and other written law

 - (a) for the words “Mahapola Higher Education Scholarship Trust Fund Act”, of the words, “Lalith Athulathmudali Mahapola Higher Education Scholarship Trust Fund Act”; and
 - (b) for the words “Mahapola Higher Education Scholarship Trust Fund”, of the words, “Lalith Athulathmudali Mahapola Higher Education Scholarship Trust Fund”,

wherever such words appear in the principal enactment and other written law.

(2) Every reference to the “Mahapola Higher Education Scholarship Trust Fund Act” and “Mahapola Higher Education Scholarship Trust Fund” in any notice, notification, contract, communication, agreement, form or

*2 Mahapola Higher Education Scholarship Trust Fund
(Amendment) Act, No. 1 of 2022*

other document shall be read and construed as a reference to the “Lalith Athulathmudali Mahapola Higher Education Scholarship Trust Fund Act” and “Lalith Athulathmudali Mahapola Higher Education Scholarship Trust Fund”.

Amendment of
section 3 of the
principal
enactment

4. Section 3 of the principal enactment is hereby amended as follows:-

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

“(2) The Board of Trustees of the Fund (hereinafter referred to as the “Board”) shall consist of the following members:-

(a) the founder or his nominee;

(b) a retired Judge of the Supreme Court or a retired Auditor General appointed by the President for a period of three years who shall be the Chairman of the Board;

(c) the persons for the time being holding office as—

(i) the Secretary to the Ministry of the Minister to whom the subject of Higher Education is assigned;

(ii) the Secretary to the Ministry of the Minister to whom the subject of Education is assigned;

(iii) the Secretary to the Ministry of the Minister to whom the subject of Trade is assigned; and

(d) two persons appointed by the founder (hereinafter referred to as the “appointed members”) for a period of five years.”; and

*Mahapola Higher Education Scholarship Trust Fund 3
(Amendment) Act, No. 1 of 2022*

(2) by the repeal of subsection (3) thereof.

5. Section 15 of the principal enactment is hereby amended by the substitution for the words, “All officers and servants of the Fund” of the words, “All officers, servants and Trustees of the Fund”.

Amendment of section 15 of the principal enactment

6. The following new section is hereby inserted immediately after section 15 of the principal enactment and shall have effect as section 15A of that enactment: -

Insertion of new section 15A in the principal enactment

“Provisions of Offences Against Public Property Act, No. 12 of 1982 to apply

15A. All movable and immovable property of the Fund shall be deemed to be public property within the meaning of, and for the purposes of, the Offences Against Public Property Act, No. 12 of 1982.”.

7. For the avoidance of doubt, it is hereby declared that the “Lalith Athulathmudali Mahapola Higher Education Scholarship Trust Fund”, shall, for all purposes be deemed to be the successor to the “Mahapola Higher Education Scholarship Trust Fund”.

Avoidance of doubt

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
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**CODE OF CRIMINAL PROCEDURE (AMENDMENT)
ACT, No. 2 OF 2022**

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Code of Criminal Procedure (Amendment)
Act, No. 2 of 2022

[Certified on 17th of February, 2022]

L.D.—O. 2/2018

AN ACT TO AMEND THE CODE OF CRIMINAL PROCEDURE
ACT, No. 15 OF 1979

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

1. This Act may be cited as the Code of Criminal Procedure (Amendment) Act, No. 2 of 2022. Short title

2. Section 195 of the Code of Criminal Procedure Act, No. 15 of 1979 (hereinafter referred to as the "principal enactment") is hereby amended as follows:- Amendment of section 195 of Act, No. 15 of 1979

(1) by the repeal of paragraph (c) thereof and the substitution therefor of the following paragraph:-

“(c) inform the accused and the aggrieved party of the date of the pre-trial conference to be held under section 195A;”;

(2) by the repeal of paragraph (ee) thereof.

3. The principal enactment is hereby amended by the insertion immediately after section 195 thereof, of the following new section which shall have effect as section 195A of that enactment: - Insertion of new section 195A in the principal enactment

“A-1- PRE-TRIAL CONFERENCES

Pre-trial conferences to be held at the High Court

195A. (1) A pre-trial conference shall be held-

(a) upon indictment being served on the accused in terms of section 195, in the presence of the accused; or

2 *Code of Criminal Procedure (Amendment)*
 Act, No. 2 of 2022

(b) where the accused is not present due to any reason specified in paragraph (a) of subsection (1) of section 241, or where it is not possible to serve the indictment on the accused due to the reasons specified in paragraph (b) of subsection (1) of section 241, in the absence of the accused.

(2) A pre-trial conference shall be held with the participation of-

(a) the Attorney-General or an officer referred to in section 193 with regard to proceedings instituted by the Attorney-General or the Director-General for the Prevention of Bribery and Corruption or an officer of the Commission to Investigate Allegations of Bribery or Corruption authorized by such Commission or any other Attorney-at-Law specially authorised by such Commission with regard to proceedings instituted by such Director-General (hereinafter referred to as the “prosecuting counsel”) as the case may be;

(b) counsel, if any, appearing on behalf of the accused;

(c) the aggrieved party or the counsel, if any, appearing on behalf of the aggrieved party, on the application of such aggrieved party or such counsel to participate in the pre-trial conference;

- (d) the officer in charge for the time being of the police station in which the investigation in respect of the offence has been conducted or an officer representing him; and
 - (e) an Attorney-at-Law or any other officer permitted by the Presiding Judge, with the consent of the parties to the case, to participate.
- (3) A pre-trial conference shall be held for the purposes of-
- (a) ascertaining whether the prosecution has handed over to the accused, all material, the accused is legally entitled to receive, and for the purpose of making appropriate orders, by Court in that regard;
 - (b) ascertaining whether the accused intends to plead guilty to any one or more of the charges in the indictment, or to a lesser offence;
 - (c) providing an opportunity to the accused to give advance notice of his mitigatory or exculpatory defence and that of an *alibi* as specified in section 126A;
 - (d) inquiring, from the accused whether or not he elects to be tried by a jury or from the prosecuting counsel or the accused whether a special jury referred to in section 208 is required, if the indictment relates to an offence triable by a jury;

4 *Code of Criminal Procedure (Amendment)*
 Act, No. 2 of 2022

(e) ascertaining whether reports of expert witnesses have been received by court and served on the accused, and if not making appropriate orders in that regard;

(f) recording admissions of the accused, if any, including the admissions relating to the reports of expert witnesses and the content of such reports, having regard to the provisions of section 420:

 Provided however, no admissions suggested by the prosecution shall be recorded, if the accused is not represented by an Attorney-at-Law;

(g) ascertaining whether pre-conditions have been fulfilled to make certain items of evidence admissible and for making orders in that regard;

(h) ascertaining from prosecuting and defence counsel, the approximate duration of time that the respective parties may require for presentation of their respective cases including examination of witnesses in order to conduct a trial as specified in section 263;

(i) ascertaining whether the presentation of the cases of the prosecution and the defence, may require additional facilities which may not be ordinarily available in court and for making appropriate orders in that regard;

- (j) ascertaining the availability of productions, exhibits, any other real evidence, reports, books, records, or any other material, which may be required by the prosecution and the defence at the trial, and for making necessary orders in that regard;
- (k) ascertaining whether the evidence of one or more witnesses is to be led through contemporaneous audio-visual linkage, and if so, for making appropriate orders and arrangements in that regard;
- (l) fixing a date as expeditiously as possible for the commencement of a trial as specified in section 263;
- (m) considering and making orders relating to any other matter that may be required to be attended to, prior to the commencement of the trial and that may facilitate the conduct of the trial; and
- (n) taking any other decisions or steps as may be necessary to ensure the conduct of a lawful, fair and expeditious trial.

(4) A pre-trial conference shall be presided over by the High Court Judge or the Recorder-Judge as specified in section 5c of the Judicature Act, No. 2 of 1978.

(5) Every endeavor shall be made to conclude a pre-trial conference as expeditiously as possible:

6 *Code of Criminal Procedure (Amendment)*
Act, No. 2 of 2022

Provided however, a pre-trial conference shall be concluded within a period not exceeding three months from the date on which the accused appeared before the court or was required to appear before the court.

(6) A pre-trial conference relating to a trial at bar shall be held, only before the three judges appointed to hear the relevant case.

(7) At the conclusion of a pre-trial conference the Presiding judge shall-

- (a) read out and explain the decisions taken at the pre-trial conference and record the fact that the parties do understand the contents of such decisions which decisions shall be signed by the Judge; and
- (b) require the officer referred to in paragraph (d) of subsection (2) to submit a report on the availability of the witnesses.

(8) For the purpose of this section-

“aggrieved party” means, a person who has suffered any injury, harm, impairment or disability whether physical, mental or emotional or any loss economical or otherwise, as a result of the commission of an offence, and if the aggrieved party is a child, the parent or guardian of such child and if such aggrieved party be dead, include his next of kin namely his surviving spouse, children, parents, brothers, sisters or further descendants;

Code of Criminal Procedure (Amendment) 7
Act, No. 2 of 2022

“child” means, a person under eighteen years of age.”.

4. Section 208 of the principal enactment is hereby amended by the repeal of subsection (1) thereof and the substitution therefor of the following:—

Amendment of section 208 of the principal enactment

“(1) (a) The prosecuting counsel or the accused may apply to the High Court at the pre-trial conference for an order requiring a special jury to be summoned to try the case and the judge presiding over the pre-trial conference shall record such application;

(b) At the commencement of the trial, the trial Judge shall consider such application and where he considers that the application is just and reasonable make order accordingly.

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

Sinhala text to prevail in case of inconsistency

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**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
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**PROHIBITION OF ANTI-PERSONNEL MINES
ACT, No. 3 OF 2022**

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*Prohibition of Anti-Personnel Mines
Act, No. 3 of 2022*

[Certified on 17th of February, 2022]

L.D.—O. 40/2018

AN ACT TO PROVIDE FOR THE IMPLEMENTATION OF THE CONVENTION ON THE PROHIBITION OF THE USE, STOCKPILING, PRODUCTION AND TRANSFER OF ANTI-PERSONNEL MINES AND ON THEIR DESTRUCTION; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

WHEREAS a Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on Their Destruction was concluded by the Diplomatic Conference on an International Total Ban on Anti-Personnel Land Mines at Oslo on September 18, 1997: Preamble

WHEREAS the Convention was acceded to on behalf of the Government of Sri Lanka on December 13, 2017:

AND WHEREAS it has become necessary for the Government of Sri Lanka to make legislative provision to give effect to Sri Lanka's obligations under the aforesaid Convention:

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

1. This Act may be cited as the Prohibition of Anti-Personnel Mines Act, No. 3 of 2022. Short title

PART I

PRELIMINARY

2. The provisions of this Act shall apply to the acts specified in section 3 done by- Application of this Act

(a) any person within Sri Lanka and on board any ship or aircraft registered in Sri Lanka; or

(b) any citizen of Sri Lanka, outside Sri Lanka.

2 *Prohibition of Anti-Personnel Mines
Act, No. 3 of 2022*

Offences **3.** (1) Except as provided for in this Act, a person shall not-

(a) receive, use, develop, produce, import, export, sell, expose for sale, purchase, supply, transport, acquire, possess, retain, stockpile or transfer an anti-personnel mine; and

(b) modify or convert an anti-personnel mine into any other form of an explosive.

(2) Any person who acts in contravention of this section commits an offence and shall be liable on conviction to a fine not exceeding five hundred thousand rupees or to imprisonment of either description for a term not exceeding ten years or to both such fine and imprisonment.

Exceptions **4.** (1) A member of the armed forces or a police officer may, in the course of his employment or duties, receive, use, develop, produce, transport, acquire, possess, retain, or transfer an anti-personnel mine authorized under section 5 for the purposes of developing, or training persons in, techniques of mine detection, mine clearance, mine deactivation, or mine destruction.

(2) Subject to the provisions of section 11, a member of the armed forces or a police officer may, in the course of his employment or duties, seize, receive, transfer, acquire or retain an anti-personnel mine for the purposes of deactivating or destroying such anti-personnel mine.

Minister may authorize an anti-personnel mine for certain purposes **5.** (1) For the purposes of developing, or training persons in, techniques of mine detection, mine clearance, mine deactivation, or mine destruction, the Minister may from time to time, by notice published in the *Gazette* authorize the retention or transfer of a number of anti-personnel mines.

Prohibition of Anti-Personnel Mines 3
Act, No. 3 of 2022

(2) The number of anti-personnel mines authorized under subsection (1) shall not exceed the minimum number absolutely necessary for the above-mentioned purposes.

6. (1) A member of the armed forces or a police officer who receives, uses, develops, produces, transports, acquires, possesses, retains, or transfers an anti-personnel mine shall-

Supply of information

- (a) as soon as practicable, send information on such activities to the Minister in such form and manner, as may be determined by the Minister;
- (b) keep records in relation to such anti-personnel mine and the purpose to which such anti-personnel mine is put;
- (c) prepare, from those records, periodic reports relating to such anti-personnel mine in a form determined by the Minister; and
- (d) send those periodic reports to the Secretary to the Ministry of the Minister at intervals as may be prescribed.

(2) The Minister may call for special reports from such member of the armed forces or police officer who has sent information to the Minister under paragraph (a) of subsection (1), in the prescribed circumstances.

(3) A member of the armed forces or a police officer who, without reasonable excuse, refuses or fails to comply with subsections (1) and (2) commits an offence.

7. A member of the armed forces or a police officer who knowingly, in the preparation of any document under section 6 makes a statement or omits any matter which misleads in material particulars in the document commits an offence.

misleading statements and documents

4 *Prohibition of Anti-Personnel Mines
Act, No. 3 of 2022*

PART II

DESTRUCTION OF AN ANTI-PERSONNEL MINE

Anti- personnel
mines owned or
possessed by the
Government

8. The Secretary shall ensure the destruction of all the anti-personnel mines owned or possessed by the Government except the number of anti-personnel mines authorized under section 5.

Anti- personnel
mines in the
State land

9. (1) The Secretary shall make every effort to identify or cause the identification of areas within the land owned or controlled by the State or government institution where anti-personnel mines are known or suspected to be emplaced.

(2) Upon the identification of areas under subsection (1), the Secretary shall make best endeavours to mark the perimeter and, monitor and protect by fencing or other means to ensure the effective exclusion of public, until all the anti-personnel mines are destroyed.

Obligation to
provide
information

10. (1) Where any person finds an anti-personnel mine, such person shall inform a member of the armed forces or a police officer immediately.

(2) The person referred to in subsection (1) shall take all reasonable steps to ensure that the anti-personnel mine will not be exploded before a member of the armed forces or police officer arrives at the relevant premises.

Anti- personnel
mine in private
premises

11. (1) Where a member of the armed forces or police officer has reasonable grounds to suspect that an anti-personnel mine is on any private premises, such officer may—

(a) with the consent of the person in charge of the premises, enter and search such premises at all reasonable times;

(b) make such anti-personnel mine safe from being an immediate danger;

- (c) affix a warning relating to the anti-personnel mine in a conspicuous position to a thing or place near such anti-personnel mine;
- (d) take into custody any article or document in relation to the anti-personnel mine found or suspected to be in such premises;
- (e) seize, remove and detain any anti-personnel mine, if it is reasonably practicable to do so;
- (f) question any person occupying such premises; or
- (g) do any act or thing necessary or convenient to be done to carry out an investigation into the anti-personnel mine found or suspected to be in such premises.

(2) The duties referred to in subsection (1) shall be performed by the member of the armed forces or police officer in accordance with such manner and procedures as may be prescribed.

(3) Where a member of the armed forces or police officer has reasonable grounds to suspect that an anti-personnel mine is on any private premises, such member of armed forces or police officer shall as soon as practicable inform the Secretary of such suspicious.

(4) The person in charge of any private premises referred to in subsection (1) shall provide such assistance as may be required by such member of the armed forces or police officer in performance of his duties under paragraph (a) of subsection (1).

(5) Where the person in charge of any premises referred to in subsection (1) refuses to allow the member of the armed forces or a police officer to enter and search such premises, the member of the armed forces or the police officer shall

6 *Prohibition of Anti-Personnel Mines
Act, No. 3 of 2022*

enter and search the premises referred to in subsection (1) under a warrant issued under section 13 in respect of that premises.

Offences **12.** (1) A person who finds an anti-personnel mine and fails to inform such matter to a member of the armed forces or a police officer commits an offence.

(2) A person who resists or obstructs a member of the armed forces or a police officer in the performance of duties under section 11 commits an offence.

(3) A person who fails to act in accordance with the warning given under paragraph (c) of subsection (1) of section 11 commits an offence.

PART III

GENERAL PROVISIONS

Warrant **13.** Where a Magistrate is satisfied by information on oath that there is reason to suspect that—

(a) an anti-personnel mine is received, used, developed, produced, imported, exported, sold, exposed for sale, purchased, supplied, transported, acquired, possessed, retained, stockpiled or transferred to any premises in contravention of the provisions of this Act; or

(b) any article or document directly or indirectly relating to or connected with any transaction or dealing which is, or any intended transaction or dealing which, if carried out, would be an offence under this Act, is in any premises,

he may grant a search warrant authorizing any member of armed forces or police officer named in the warrant, at any time or times within one month from the date of the warrant,

Prohibition of Anti-Personnel Mines 7
Act, No. 3 of 2022

to enter, with or without his assistants, if need be by force, the premises named in the warrant, and to search the premises and any person found therein.

14. The High Court established by Article 154P of the Constitution for the Western Province holden in Colombo shall notwithstanding anything in any other law, have exclusive jurisdiction to hear, try and punish the offences under this Act. High Court to try offences under this Act

15. (1) Every person who contravenes or fails to comply with any provision of this Act or any regulation made thereunder, or any direction given under this Act commits an offence under this Act. General penalty

(2) Every person who attempts to commit or abet the commission of an offence under this Act commits the same offence and shall be liable to the same punishment.

(3) Every person who commits an offence under this Act for which no other punishment is expressly provided in this Act, shall on conviction be liable to a fine not exceeding five hundred thousand rupees or to imprisonment of either description for a term not exceeding five years or to both such fine and imprisonment.

16. Where an offence under this Act is committed by a body of persons then- Offences committed by body of persons

(a) if the 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 of persons is not a body corporate, every person who at the time of commission of the offence was a member of that body,

commits that offence.

Forfeiture

17. (1) The Court which convicts any person of an offence under this Act, may impose any of the penalties hereinbefore specified and may, if it thinks fit, order that all or any articles in respect of which the offence was committed, and any thing used for the conveyance of such articles are liable to be forfeited to the State.

(2) An order for forfeiture imposed under subsection (1) shall take effect-

- (a) where no appeal is preferred to the Court of Appeal against the order of forfeiture, on the expiration of the period within which an appeal may be preferred to the Court of Appeal against such order of forfeiture;
- (b) where an appeal had been preferred to the Court of Appeal against such order of forfeiture, and no appeal is preferred to the Supreme Court against the order of the Court of Appeal affirming or upholding such order of forfeiture, on the expiration of the period within which an appeal may be preferred to the Supreme Court from such order of the Court of Appeal; or
- (c) where an appeal had been preferred, to the Court of Appeal against such order of forfeiture, and an appeal has been preferred to the Supreme Court from the determination of the Court of Appeal on the first mentioned appeal, upon the determination of the Supreme Court affirming or upholding the order of forfeiture.

(3) The provisions of Chapter XXXVIII of Part IX of the Code of Criminal Procedure Act, No. 15 of 1979 shall apply in relation to the disposal of any article forfeited to the State under subsection (1).

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

(2) In particular and without prejudice to the generality of the powers conferred by subsection (1), the Minister may make regulations for all or any of the following purposes-

- (a) the procedures to be complied with in relation to entering and searching premises suspected of containing an anti-personnel mine;
- (b) the manner and procedures of detention, seizing, removal and destruction of an anti-personnel mine and document;
- (c) the manner and procedures to be followed to take into custody of any article or document in relation to the anti-personnel mine;
- (d) the forms and content of records;
- (e) the period for which such records are to be kept;
- (f) the form and content of periodic reports to be provided;
- (g) the circumstances in which special reports are required and the form and content of such special reports;
- (h) the time within which such periodic reports and special reports are to be made; and
- (i) the persons who are to sign such periodic reports and special reports.

10 *Prohibition of Anti-Personnel Mines
Act, No. 3 of 2022*

(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 within a period of 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 disapproval shall be published in the *Gazette*.

Assistance to a
Country etc.

19. The provisions of the Mutual Assistance in Criminal Matters Act, No. 25 of 2002 shall apply in respect of providing assistance to any country or intergovernmental organization as declared under that Act for the purpose of investigation and prosecution of an offence under this Act.

Interpretation

20. In this Act unless the context otherwise requires-

“anti-personnel mine” means a mine designed to be exploded by the presence, proximity or contact of a person and that will incapacitate, injure or kill one or more persons. Mine designed to be detonated by the presence, proximity or contact of a vehicle as opposed to a person, that are equipped with anti-handling devices, are not considered anti-personnel mines as a result of being so equipped;

“armed forces” mean Army, Navy and Air Force raised and maintained under Army Act (Chapter 357), Navy Act (Chapter 358) and Air Force Act (Chapter 359) respectively;

“convention” means the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on Their Destruction concluded by the Diplomatic Conference on an International Total Ban on Anti-Personnel Land Mines at Oslo on September 18, 1997;

“government institution” includes any Ministry, government department, public corporation, local authority, business or other undertaking within the meaning of Conversion of Government Owned Business Undertakings into Public Corporations Act, No. 22 of 1987, company registered or deemed to be registered under the Companies Act, No. 7 of 2007, in which the Government, a public corporation, or any local authority holds more than fifty *per centum* of the shares and any Ministry or Department of any Provincial Council or any Authority established by or created by a Provincial Council;

“mine” means ammunition designed to be placed under, on or near the ground or other surface area and to be exploded by the presence, proximity or contact of a person or a vehicle;

“Minister” means the Minister to whom this Act is assigned under Article 44 or 45 of the Constitution;

“police officer” shall have same meaning as in the Police Ordinance (Chapter 53);

“public corporation” means any corporation, board or other body which was or is established by or under any written law other than the Companies Ordinance, with funds or capital wholly or partly provided by the Government by way of grant, loan or otherwise;

12 *Prohibition of Anti-Personnel Mines
Act, No. 3 of 2022*

“secretary” means the Secretary to the Ministry of the Minister; and

“transfer” involves, in addition to the physical movement of an anti-personnel mine into or from national territory, the transfer of title to and control over the mine, but does not involve the transfer of territory containing emplaced anti-personnel mine.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

JUDICATURE (AMENDMENT) ACT, No. 4 OF 2022

[Certified on 17th of February, 2022]

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Judicature (Amendment) Act, No. 4 of 2022

[Certified on 17th of February, 2022]

L. D.-O. 20/2020

AN ACT TO AMEND THE JUDICATURE ACT, NO. 2 OF 1978

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

1. This Act may be cited as the Judicature (Amendment) Act, No. 4 of 2022. Short title

2. Section 5c of the Judicature Act, No. 2 of 1978 is hereby repealed and the following section is substituted therefor:— Replacement of section 5c of Act, No. 2 of 1978

“Appointment of the Recorder Judge 5c. (1) The Judicial Service Commission shall appoint a judicial officer from among the District Judges and Magistrates, to be called the Recorder Judge, to any High Court exercising criminal jurisdiction, where such Commission is of the opinion that such appointment is required.

(2) The Judge of such High Court (in this section referred to as the “Trial Judge”) may delegate to the Recorder Judge appointed to such High Court, the power to preside over pre-trial conferences subject to the provisions of the Code of Criminal Procedure Act, No. 15 of 1979.

(3) The Recorder Judge shall attend to and deal with pre-trial conferences delegated to him under subsection (2) as specified in section 195A of the Code of Criminal Procedure Act, No. 15 of 1979 and post-trial matters delegated to him by the Trial Judge not including sentencing of an accused, that may arise in the course of a criminal proceeding.

(4) The Trial Judge may refer to the Recorder Judge any matter of a procedural nature arising in the course of the proceedings instituted in that court after the stage referred to in subsection (3).

(5) The Recorder Judge may, with the concurrence of the Trial Judge, submit for determination by the Trial Judge any matter which may otherwise have been properly dealt with by him.

(6) The Recorder Judge shall—

- (a) sit separately and exercise all the powers vested in him by subsection (3);
- (b) have the power to do all such acts connected with or incidental or ancillary to the exercise of the powers referred to in subsection (3) including the maintenance of the Journals of the Court; and
- (c) exercise the powers in relation to pre-trial conferences as specified in section 195A of the Code of Criminal Procedure Act, No. 15 of 1979 only in respect of matters where the High Court exercises criminal jurisdiction in terms of section 9 and shall not exercise the powers in respect of matters where the High Court is called upon to exercise appellate, revisionary or writ jurisdiction.”.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
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**CIVIL PROCEDURE CODE (AMENDMENT)
ACT, No. 5 OF 2022**

[Certified on 17th of February, 2022]

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Civil Procedure Code (Amendment)
Act, No. 5 of 2022

[Certified on 17th of February, 2022]

L.D.—O. 29/2021

AN ACT TO AMEND THE CIVIL PROCEDURE CODE (CHAPTER 101)

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

- 1.** This Act may be cited as the Civil Procedure Code (Amendment) Act, No. 5 of 2022. Short title
- 2.** Section 88 of the Civil Procedure Code (Chapter 101) is hereby amended by the repeal of subsection (2) of that section, and the substitution of the following subsection therefor:- Amendment of section 88 of Chapter 101

“(2) The order setting aside or refusing to set aside the judgment entered upon default shall accompany the facts upon which it is adjudicated and specify the grounds upon which it is made, and shall be liable to an appeal to the relevant High Court established by Article 154P of the Constitution, with leave first had and obtained from such High Court.”.
- 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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**PROVINCIAL COUNCILS
(TRANSFER OF STAMP DUTY) (AMENDMENT)
ACT, No. 6 OF 2022**

[Certified on 17th of February, 2022]

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Provincial Councils
(Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022

[Certified on 17th of February, 2022]

L. D.— O. 33/2021

AN ACT TO AMEND THE PROVINCIAL COUNCILS
(TRANSFER OF STAMP DUTY) ACT, NO. 13 OF 2011

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

- 1.** This Act may be cited as the Provincial Councils (Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022. Short title
- 2.** Section 2 of the Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011 is hereby amended as follows:— Amendment to section 2 of Act, No. 13 of 2011

- (1) by the renumbering of section 2 as subsection (1) of that section;
- (2) in renumbered subsection (1) of that section, by the substitution for the words “revenue so collected.”, of the following words:—

“revenue so collected:

Provided however, any person who proves to the satisfaction of the Commissioner-General by a claim made in writing that he has paid any stamp duty—

- (a) in excess of the amount properly payable by him; or
- (b) erroneously on an instrument to which such stamp duty relates and is found that he was not liable to pay such stamp duty under the provisions of the Stamp Duty (Special Provisions) Act, No. 12 of 2006,

shall be refunded the amount so paid, out of any amount collected as stamp duty during any period prior to transfer to the Provincial Councils.”; and

- (3) by the addition immediately after renumbered subsection (1) of the following:—

“(2) The provisions of section 11 of the Stamp Duty (Special Provisions) Act, No. 12 of 2006 shall apply to all claims for refund under this section.

(3) For the purpose of this section, “Commissioner-General” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017.”.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
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**FAUNA AND FLORA PROTECTION (AMENDMENT)
ACT, No. 7 OF 2022**

[Certified on 02nd of March, 2022]

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*Fauna and Flora Protection (Amendment)
Act, No. 7 of 2022*

[Certified on 02nd of March, 2022]

L. D.— O. 13/2017

AN ACT TO AMEND THE FAUNA AND FLORA PROTECTION ORDINANCE
(CHAPTER 469)

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

1. This Act may be cited as the Fauna and Flora Protection (Amendment) Act, No. 7 of 2022. Short title

2. The long title to the Fauna and Flora Protection Ordinance (Chapter 469) (hereinafter referred to as the “principal enactment”) is hereby repealed and the following long title substituted therefor:— Replacement of the long title to Chapter 469

“AN ORDINANCE TO PROVIDE FOR THE PROTECTION AND CONSERVATION OF THE FAUNA AND FLORA OF SRILANKA AND THEIR HABITATS; FOR THE PREVENTION OF COMMERCIAL AND OTHER MISUSE OF SUCH FAUNA AND FLORA AND THEIR HABITATS; FOR THE CONSERVATION OF BIODIVERSITY OF SRILANKA; TO TAKE SUCH MEASURES TO GIVE EFFECT TO THE CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA (CITES); AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.”.

3. Section 71 of the principal enactment is hereby amended in subsection (2) thereof, by the insertion immediately after paragraph (f) of that subsection, of the following new paragraphs:— Amendment of section 71 of the principal enactment

“(fa) all matters necessary for the enforcement of the provisions of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), subject to the prior written approved of the Cabinet of Ministers;

2 *Fauna and Flora Protection (Amendment)*
Act, No. 7 of 2022

“(fb) the appointment of ad-hoc committees, for the purpose of obtaining their recommendations on any permit to be issued under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES);”.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
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**INTELLECTUAL PROPERTY (AMENDMENT)
ACT, No. 8 OF 2022**

[Certified on 16th of March, 2022]

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This Act can be downloaded from www.documents.gov.lk



*Intellectual Property (Amendment)
Act, No. 8 of 2022*

[Certified on 16th of March, 2022]

L.D.-O. 8/2020

AN ACT TO AMEND THE INTELLECTUAL PROPERTY
ACT, No. 36 OF 2003

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

- | | |
|--|--|
| <p>1. This Act may be cited as the Intellectual Property (Amendment) Act, No. 8 of 2022.</p> | <p>Short title</p> |
| <p>2. Section 2 of the Intellectual Property Act, No.36 of 2003 (hereinafter referred to as the “principal enactment”) is hereby amended in paragraph (a) of subsection (2), by the substitution for the words “administration of Industrial Designs, Patents, Marks and of any other matter” of the words “administration of Industrial Designs, Patents, Marks, Geographical Indications and of any other matter”.</p> | <p>Amendment of section 2 of Act, No.36 of 2003</p> |
| <p>3. Section 4 of the principal enactment is hereby amended as follows:-</p> <p>(1) in subsection (1), by the substitution for the words “Industrial designs, patents, marks and any other matter” of the words “Industrial designs, patents, marks, geographical indications and any other matter”;</p> <p>(2) in subsection (2), by the substitution for the words “industrial designs, patents, marks and any other matter” of the words “industrial designs, patents, marks, geographical indications and any other matter”;</p> | <p>Amendment of section 4 of the principal enactment</p> |
| <p>4. Section 101 of the principal enactment is hereby amended by the repeal of the definition of the phrase “geographical indication”.</p> | <p>Amendment of section 101 of the principal enactment</p> |

2 *Intellectual Property (Amendment)*
Act, No. 8 of 2022

Amendment of section 160 of the principal enactment

5. Section 160 of the principal enactment is hereby amended as follows:-

- (1) in paragraph (b) of subsection (1), by the substitution for the words “protecting inventions, industrial designs, marks, trade names,” of the words “protecting inventions, industrial designs, marks, trade names, geographical indications,”;
- (2) by the repeal of subparagraph (iv) of paragraph (b) of subsection (4) and the substitution therefor of the following:-

“(iv) the geographical indication of any goods including production process of products or goods or services;”.

Insertion of new section 160A in the principal enactment

6. The following new section is hereby inserted immediately after the heading “GEOGRAPHICAL INDICATIONS” in PART IX of the principal enactment and shall have effect as section 160A of that enactment:-

“Definitions 160A. For the purposes of this Part, unless the context otherwise requires—

“authorized user” means a user of a geographical indication registered under this Part of this Act;

“control plan” means the method as to how the verification of compliance with product specification is carried out;

“geographical indication” means an indication which identifies any goods as originating in the territory of a country, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;

Intellectual Property (Amendment) 3
Act, No. 8 of 2022

“goods” means any manufactured or naturally available agricultural products, food, wines, spirits or any item of handicraft or industry;

“producer” in relation to goods, means any person who—

- (a) if such goods are agricultural products, wines or spirits, produces such goods or processes or packages such goods;
- (b) if such goods are natural goods, exploits such goods; or
- (c) if such goods are handicrafts or industrial goods, makes or manufactures such goods; and

“specification” means a document to be submitted with the application for registration of a geographical indication which provides technical details of the characteristics of the goods or products, the method of production, the geographical area and the link between the characteristics, quality or reputation of the goods or product and its geographical origin.”.

7. Section 161 of the principal enactment is hereby amended by the repeal of subsections (4A) and (5) thereof.

Amendment of
section 161 of
the principal
enactment

Insertion of new sections 161A, 161B, 161C, 161D and 161E in the principal enactment

8. The following new sections are hereby inserted immediately after section 161 of the principal enactment and shall have effect as section 161A, 161B, 161C, 161D and 161E of that enactment:-

“Admissibility of geographical indications for registration

161A. Where, any geographical indication-

- (a) that does not comply with the definition of geographical indication as specified in section 160A;
- (b) the use of which is contrary to law, morality, religion, accepted customs or public order;
- (c) that is not or that ceases to be protected in the country of origin as a geographical indication, or which has fallen into disuse in such country;
- (d) that is identical with the term customary in common language as the common name of the relevant good;
- (e) that misleads or deceives the public as to the characteristics, nature, quality, place of origin and production process of the good or its use; or
- (f) which constitutes the name of a plant variety or an animal breed,

shall not be registered under this Act.

Application to register geographical indications

161B. (1) Any association of persons or producers or any organization or authority established by any law for the time being

representing the interests of the producers of any relevant good (hereinafter referred to as the “applicant”) may make an application to the Director-General for the registration of such good as a geographical indication in such manner and form and accompanied by such documents and processing fee as shall be prescribed.

(2) Upon receipt of an application, the Director-General shall examine such application in the manner as shall be prescribed .

(3) Where the geographical indication intended to be registered is not admissible for registration in terms of section 161A, the Director-General shall refuse to register such geographical indication and the reasons therefore shall be informed to the applicant:

Provided that, where there is any defect in any application submitted to the Director-General under this section, the Director-General shall within three months from the date of application, notify that to the applicant and shall afford the applicant an opportunity to rectify any such defect within three months from the date of such notification. The date on which the applicant resubmits the rectified application to the Director-General, shall be deemed to be the date of receipt of such application for registration.

(4) Any applicant whose application has been refused under subsection (3), may if not satisfied with the reasons specified by the Director-General for such refusal, make to the Director-General, within three months from the

6 *Intellectual Property (Amendment)*
Act, No. 8 of 2022

date on which the refusal was informed to the applicant, his submissions in writing against the refusal.

(5) The Director-General may, upon receipt of such submissions, if he considers a hearing is necessary, inform the applicant of a date, time and place for the hearing of the matter relating to such submissions.

(6) The Director-General may, after such hearing refuse to register such application or register the application as it is or subject to such conditions, amendments or limitations as to the mode or place of use of such geographical indication as the Director-General may consider appropriate.

(7) Where the Director-General refuses to register any application or register an application subject to any conditions as specified in subsection (6), the Director-General shall if the applicant requests so, furnish the reasons for such refusal or conditional acceptance for registration.

Publication
of the
application

161C. (1) Where the Director-General is of the opinion that the geographical indication sought to be registered is admissible under section 161A, he shall upon receipt of the fee as shall be prescribed for the publication of the application publish such application in the *Gazette*, within a period of two months from the date of receipt of such application by the Director-General. Where the applicant fails to pay such fee within such specified time period,

the Director-General shall refuse to register the geographical indication.

(2) The Director-General shall when publishing the application under subsection (1) set out the following:-

- (a) the name and address of the applicant;
- (b) the date of application;
- (c) the representation of the geographical indication;
- (d) the goods for which the geographical indication sought to be registered;
- (e) the summary of the specification and the map of the geographical area; and
- (f) if the applicant is resident outside Sri Lanka, a postal address for service in Sri Lanka.

Opposition
to
registration

161D. (1) Where any person considers the geographical indication published under section 161C is inadmissible in terms of section 161A, such person may within a period of three months from the date of such publication send notice of opposition to the registration of the geographical indication so published, by post or by hand delivery to the Director-General in the prescribed form together with the prescribed fee. The person who gives the notice of opposition shall also specify the grounds on which such notice of opposition is made and

shall submit necessary information and evidence to substantiate such grounds.

(2) If any notice of opposition has not been received by the Director-General within the period as specified in subsection (1), the Director-General shall register the geographical indication sought to be registered under section 161B.

(3) Where any notice of opposition has been received by the Director-General in the prescribed form together with the prescribed fee and accompanied by the evidence or information to substantiate the grounds specified in such notice, within one month from the date of such notice, the Director-General shall serve a copy of such notice on the applicant and require him to make his observations on such grounds accompanied by evidence or information to support his application within three months from the date of receipt of such notice.

(4) Upon receipt of the observation of the applicant, the Director-General shall after hearing the parties if he considers such hearing necessary, decide as expeditious as possible whether such geographical indication shall be registered or not. If the Director-General decides that it shall be registered, then the Director-General shall –

(a) where no appeal is preferred under section 173 against his decision, upon the expiry of the period within which an

appeal may be preferred against his decision; or

- (b) where an appeal is preferred under section 173 against his decision, upon the dismissal of such appeal,

as the case may be, register such geographical indication subject to any conditions, requirements or to such amendments or modifications.

Renewal of registration of geographical indications

161E. (1) The registration of any geographical indication, unless it is cancelled earlier shall be valid for ten years from the date of application.

(2) The registration of any geographical indication may be renewed by the owner of such geographical indication for consecutive periods of ten years each on making an application together with the prescribed fee for such renewal to the Director-General within six months prior to its expiration:

Provided that, the Director-General may afford to the applicant a grace period of six months after the date of such expiration to renew the registration upon payment of a surcharge as shall be prescribed.

(3) Renewal of registration shall not be subject to any further examination of the geographical indication by the Director-General or to opposition by any person.

(4) The Director-General shall record in the register of the renewal of such geographical

10 *Intellectual Property (Amendment)
Act, No. 8 of 2022*

indication and cause it to be published in the *Gazette*.

(5) Where an application has not been sent for renewal along with the renewal fee by the applicant as specified in subsection (2), the Director-General shall remove the geographical indication from the register of geographical indications.”.

Insertion of new Chapters XXXIII A, XXXIII B, XXXIII C, XXXIII D and XXXIII E in the principal enactment

9. The following new Chapters are hereby inserted immediately after section 161E in the principal enactment and shall have effect as Chapters XXXIII A, XXXIII B, XXXIII C, XXXIII D and XXXIII E of that enactment:-

“CHAPTER XXXIII A

ISSUE OF CERTIFICATE OF REGISTRATION AND THE REGISTER OF GEOGRAPHICAL INDICATION

Issue of certificate of registration

161F. If any application has duly been registered by the Director-General under this Part, he shall upon receipt of the prescribed fee for the certificate, issue a certificate of registration to the applicant who shall be the owner of the geographical indication (hereinafter referred to as the “registered owner”) in the prescribed form.

Register of Geographical Indication

161G. (1) The Director-General shall keep and maintain a register in the Office called the “Register of Geographical Indications” in which all registered geographical indications

shall be recorded in the order of their registration.

(2) The following particulars shall be included in the Register of Geographical Indications:-

- (a) the geographical indication;
- (b) number of registration;
- (c) the name and address of the registered owner and if the registered owner is outside Sri Lanka, a postal address for service in Sri Lanka;
- (d) the date of application and registration;
- (e) the list of goods in respect of which the registration of geographical indication has been granted;
- (f) the summary of the specification;
- (g) the map of the geographical area; and
- (h) specifications and associated control plan.

(3) Any person may examine the Register of Geographical Indications and obtain certified extracts thereof on payment of the prescribed fee.

CHAPTER XXXIIIB

RIGHTS OF A REGISTERED OWNER AND
ADMINISTRATION OF REGISTER OF GEOGRAPHICAL
INDICATIONS

Rights of a
registered
owner

161H. The registered owner of a geographical indication shall be entitled to prevent -

(a) in respect of goods of the same kind as those to which the geographical indication applies -

(i) any direct or indirect use, misuse, imitation or evocation of a geographical indication identifying goods including an agricultural product, food, wine or spirit or handicraft manufactured and natural goods not originating in the place indicated by the geographical indication in question or not complying with any other applicable requirement for using the geographical indication, even where the true origin of the goods is indicated or the geographical indication is used in translated form or accompanied by expression “style”, “kind”, “type”, “make”, “imitation”, “method”, “as produced in”, “like”, “similar” or such similar expression; or

(ii) any direct or indirect use, misuse, imitation or evocation of a

geographical indication which constitutes an act of unfair competition within the meaning of section 160 of the Act; or

(iii) any other practice likely to mislead consumers as to the true origin, provenance or nature of the goods including an agricultural product, food, wine or spirit or handicraft manufactured and natural goods;

(b) for goods that are not of the same kind as those to which the geographical indication applies –

(i) any direct use, misuse, imitation or evocation of the geographical indication in respect of goods that are not of the same kind as those to which the geographical indication applies including an agricultural product, food, wine or spirit or handicraft manufactured, and natural goods in question, if such use would indicate or suggest a connection between those goods, and the owners of the geographical indication and would be likely to damage their interests, or where applicable because of the reputation of the geographical indication such use would be likely to impair or dilute in an unfair manner, or take unfair advantage of that reputation;

(ii) any direct use, misuse, imitation or evocation of the geographical indication in respect of goods that

are not of the same kind as those to which the geographical indication applies including an agricultural product, food, wine or spirit or handicraft manufactured, and natural goods in question amounting to its imitation, even if the true origin of the goods is indicated, or if the geographical indication is used in translated form or is accompanied by expression “style”, “kind”, “type”, “make”, “imitation”, “method”, “as produced in”, “like”, “similar” or such similar expression; or

(iii) any other practice likely to mislead consumers as to the true origin, provenance or nature of the goods.

Registered geographical indication not to become generic 161i. Any geographical indication registered under this Act shall not become generic which refers to the name that is generally known as the common designation of the good registered as a geographical indication.

CHAPTER XXXIIIC

CANCELLATION OF REGISTRATION OF GEOGRAPHICAL INDICATIONS

Cancellation of registration of geographical indications 161j. The Director-General may cancel the registration of any geographical indication in the case of –
(a) any goods registered as geographical indications lose their special characteristic as geographical indication goods;

- (b) the registered owner fails to comply with the conditions and requirements, if any, subject to which such geographical indication is registered;
- (c) the registered owner of such geographical indication requests the Director-General in writing for cancellation of registration of such geographical indication; or
- (d) the registered owner fails to renew the registration of a geographical indication as specified in section 161E.

CHAPTER XXXIIID

FOREIGN GEOGRAPHICAL INDICATIONS

Foreign
geographical
indications

161k. Any foreign geographical indication may be registered in Sri Lanka as long as such geographical indication is protected in its country of origin as a geographical indication or a certification mark, as the case may be. The provisions relating to registration of geographical indications in this Act, shall be applicable to such foreign geographical indication.

CHAPTER XXXIIIE

MISCELLANEOUS

Alterations to
registered
geographical
indications

161L. The registered owner of a geographical indication may if he intends to amend the specifications and associated control plan due to the development of technologies, sciences and the delimitation of the geographical area,

16 *Intellectual Property (Amendment)
Act, No. 8 of 2022*

make a request to the Director-General to that effect along with the fees as shall be prescribed:

Provided that, any substantial amendment to a registered geographical indication which affects the identity of such geographical indication shall not be accepted by the Director-General.

Geographical Indications registered as a Certification Mark under this Act 161M. Any person who has registered a geographical indication as a Certification Mark under section 142 of this Act, may if he so wishes, apply to register such Mark as a geographical indication under section 161B.”.

Amendment of section 162 of the principal enactment

10. Section 162 of the principal enactment is hereby amended as follows:-

(1) in subsection (1), by the substitution for the words “Industrial Designs, Marks, Patents and Unfair Competition” of the words “Industrial Designs, Marks, Patents, Geographical Indications and Unfair Competition”;

(2) in subsection (8) -

(a) by the substitution, in paragraph (a) for the words “Trade Marks, Patents and Unfair Competition” of the words “Trade Marks, Patents, Geographical Indications and Unfair Competition”;

(b) by the substitution, in paragraph (b) for the words “Trade Marks, Patents and Unfair Competition” of the words “Trade Marks, Patents, Geographical Indications and Unfair Competition”;

Intellectual Property (Amendment) Act, No. 8 of 2022 17

11. Section 168 of the principal enactment is hereby amended by the substitution for the words “Patent or Mark or” of the words “Patent, Mark or Geographical Indication or ”.

Amendment of section 168 of the principal enactment

12. Section 170 of the principal enactment is hereby amended in subsection (2), by the substitution for the words “Patent, Mark or any other registration” of the words “Patent, Mark, Geographical Indication or any other registration”.

Amendment of section 170 of the principal enactment

13. Section 172 of the principal enactment is hereby amended as follows:-

Amendment of section 172 of the principal enactment

- (1) in subsection (1), by the substitution for the words “Industrial Design, Patent or Mark or” wherever such words appear in that subsection, of the words “Industrial Design, Patent, Mark, Geographical Indication or”;
- (2) in subsection (2), by the substitution for the words “(2) The registered owner of the Industrial Design, Patent or Mark or any other register” of the words “(2) The registered owner of the Industrial Design, Patent or Mark, Geographical Indication or any other register”;
- (3) in subsection (3), by the substitution for the words “Industrial Design, Patent or Mark or any other matter” of the words “Industrial Design, Patent, Mark, Geographical Indication or any other matter”.

14. The following new section is hereby inserted immediately after section 186 of the principal enactment and shall have effect as section 186A of that enactment:-

Insertion of new section 186A in the principal enactment

18 *Intellectual Property (Amendment)*
Act, No. 8 of 2022

“Offences relating to geographical indications” 186A. The provisions relating to offences and penalties in respect of Marks as specified in this Part shall *mutatis mutandis* apply in respect of geographical indications.”.

Amendment of section 212 of the principal enactment

15. Section 212 of the principal enactment is hereby amended in the definition of the term “Convention”, by the substitution for the words “Patents, Marks and any other matter” of the words “Patents, Marks, Geographical Indications or any other matter”.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
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**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**PERSONAL DATA PROTECTION
ACT, No. 9 OF 2022**

[Certified on 19th of March, 2022]

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Personal Data Protection Act, No. 9 of 2022

[Certified on 19th of March, 2022]

L.D.—O. 19/2019.

AN ACT TO PROVIDE FOR THE REGULATION OF PROCESSING OF PERSONAL DATA; TO IDENTIFY AND STRENGTHEN THE RIGHTS OF DATA SUBJECTS IN RELATION TO THE PROTECTION OF PERSONAL DATA; TO PROVIDE FOR THE ESTABLISHMENT OF THE DATA PROTECTION AUTHORITY; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO

WHEREAS it has become necessary to facilitate the growth and innovation in the digital economy in Sri Lanka whilst ensuring the protection of personal data rights of the data subjects:

Preamble

AND WHEREAS it has become necessary to improve interoperability among personal data protection frameworks as well as to strengthen cross-border co-operation among personal data protection enforcement authorities:

AND WHEREAS it has become necessary for the government of Sri Lanka to provide for a legal framework to provide for mechanisms for the protection of personal data of data subjects ensuring consumer trust and safeguarding privacy whilst respecting domestic written laws and applicable international legal instruments:

NOW THEREFORE 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 Personal Data Protection Act, No. 9 of 2022.

Short Title and date of operation

(2) The provisions of this section, shall come into operation on the date on which the certificate of the Speaker is endorsed in respect of this Act in terms of Article 79 of the Constitution.

(3) All other provisions of this Act except the provisions of Part IV and Part V, shall come into operation on such date as the Minister may, appoint by Order published in the *Gazette*, which shall be a date not earlier than eighteen months and not later than thirty six months from the date of the certificate of the Speaker referred to in subsection (2).

(4) The date of operation of the provisions of Part IV of this Act, shall be a date not earlier than twenty-four months and not later than forty-eight months from the date of certificate referred to in subsection (2).

(5) The date of operation of the provisions of Part V of this Act shall be a date appointed by the Minister by Order published in the *Gazette* which shall be a date not later than the date appointed by the Minister under subsection (3).

Application of
this Act

2. (1) This Act shall apply to the processing of personal data—

- (a) where the processing of personal data takes place wholly or partly within Sri Lanka; or
- (b) where the processing of personal data is carried out by a controller or processor who—
 - (i) is domiciled or ordinarily resident in Sri Lanka;
 - (ii) is incorporated or established under any written law of Sri Lanka;
 - (iii) offers goods or services to data subjects in Sri Lanka including the offering of goods or services with specific targeting of data subjects in Sri Lanka; or
 - (iv) specifically monitors the behaviour of data subjects in Sri Lanka including profiling with the intention of making decisions in relation to the behavior of such data subjects in so far as such behaviour takes place in Sri Lanka.

(2) For the purposes of paragraphs (iii) and (iv) of subsection (1) respectively, the Authority may, determine by way of rules made under this Act–

- (a) the circumstances in which the specific targeting of the data subjects may occur; or
- (b) the circumstances in which the specific monitoring of the data subjects may occur.

(3) This Act shall not apply to–

- (a) any personal data processed purely for personal, domestic or household purposes by an individual; and
- (b) any data other than personal data.

3. (1) The provisions of this Act shall have effect notwithstanding anything to the contrary in any other written law, relating to the protection of personal data of data subjects:

The provisions of this Act to prevail in case of any inconsistency

Provided however, where a public authority is governed by any other written law, it shall be lawful for such authority to carry out processing of personal data in accordance with the provisions of such written law, in so far as the protection of personal data of data subjects is consistent with this Act.

(2) In the event of any inconsistency between the provisions of this Act and the provisions of such written law, the provisions of this Act shall prevail.

PART I

PROCESSING OF PERSONAL DATA

4. Every controller shall process personal data in compliance with the obligations specified under this Act.

Compliance with the data protection obligations

Obligation to process personal data in a lawful manner

5. The processing of personal data shall be lawful if a controller is in compliance with—

- (a) any condition specified in Schedule I hereto;
- (b) any condition specified in Schedule II hereto in the case of processing special categories of personal data;
- (c) all the conditions specified in Schedule III hereto in the case of processing personal data based on the consent of the data subject under item (a) of Schedule I or under item (a) of Schedule II hereto; or
- (d) all the conditions specified in Schedule IV hereto in the case of processing personal data in respect of criminal investigations.

Obligation to define a purpose for personal data processing

6. (1) Every controller shall, ensure that personal data is processed for a—

- (a) specified;
- (b) explicit; and
- (c) legitimate,

purposes and such personal data shall not be further processed in a manner which is incompatible with such purposes.

(2) Subject to the provisions of section 10 of this Act, further processing of such personal data by a controller for archiving purposes in the public interest, scientific research, historical research or statistical purposes shall not be considered to be incompatible with the initial purposes referred to in paragraphs (a), (b) and (c) of subsection (1).

- 7.** Every controller shall ensure that personal data that is processed shall be—
- (a) adequate;
 - (b) relevant; and
 - (c) proportionate,

Obligation to confine personal data processing to the defined purpose

to the extent as is necessary in relation to the purpose for which such data shall be collected or processed.

- 8.** Every controller shall ensure that personal data that is processed shall be—
- (a) accurate; and
 - (b) kept up to date,

Obligation to ensure accuracy

with every reasonable step being taken to erase or rectify any inaccurate or outdated personal data, without undue delay.

- 9.** Every controller shall ensure that personal data that is being processed shall be kept in a form which permits identification of data subjects only for such period as may be necessary or required for the purposes for which such personal data is processed:

Obligation to limit the period of retention

Provided however, subject to the provisions of section 10 of this Act, a controller may store personal data for longer periods in so far as the personal data shall be processed further for archiving purposes in the public interest, scientific research, historical research or statistical purposes.

- 10.** Every controller shall ensure integrity and confidentiality of personal data that is being processed, by using appropriate technical and organizational measures

Obligation to maintain Integrity and confidentiality

including encryption, pseudonymisation, anonymisation or access controls or such other measures as may be prescribed so as to prevent the –

- (a) unauthorized or unlawful processing of personal data; or
- (b) loss, destruction or damage of personal data.

Obligation to process personal data in a transparent manner

11. A controller shall, provide data subjects—

- (a) the information referred to in Schedule V; and
- (b) the information regarding any decision taken pursuant to a request made under PART II of this Act,

in writing or by electronic means and in a concise, transparent, intelligible and easily accessible form.

Accountability in the processing of personal data

12. (1) It shall be the duty of every controller to implement internal controls and procedures, (hereinafter referred to as the “Data Protection Management Programme”) that—

- (a) establishes and maintains duly catalogued records to demonstrate the manner in which the implementation of the data protection obligations referred to in sections 5, 6, 7, 8, 9, 10 and 11 are carried out by the controller;
- (b) is designed on the basis of structure, scale, volume and sensitivity of processing activities of the controller;
- (c) provides for appropriate safeguards based on data protection impact assessments specified in section 24;
- (d) is integrated into the governance structure of the controller;

- (e) establishes internal oversight mechanisms;
- (f) has a mechanism to receive complaints, conduct of inquiries and to identify personal data breaches;
- (g) is updated based on periodic monitoring and assessments; and
- (h) facilitates the exercise of rights of data subjects under sections 13, 14, 15, 16 and 18,

for the purpose of complying with the obligations referred to in sections 5, 6, 7, 8, 9, 10 and 11.

(2) The Authority shall from time to time issue such guidelines in respect of the Data Protection Management Programme.

PART II

RIGHTS OF DATA SUBJECTS

13. (1) Every data subject shall have the right to access to personal data of such data subject and to be provided with a confirmation as to whether such personal data has been processed and such information referred to in Schedule V, upon a written request made by such data subject to the controller. Right of access to personal data

(2) The controller shall, upon receipt of a written request made by the data subject under subsection (1), provide the data subject with such information required to be provided under Schedule V, subject to section 17.

14. (1) Every data subject shall have the right to withdraw his consent at any time upon a written request made by such data subject if such processing is based on the grounds specified in item (a) of Schedule I or item (a) of Schedule II of this Act: Right of withdrawal of the consent and the right to object to processing

Provided that, the withdrawal of such consent shall not affect the lawfulness of any processing taken place prior to such withdrawal.

(2) Every data subject shall have the right to request a controller in writing, to refrain from further processing of personal data relating to such data subject, if such processing is based on the grounds specified in items (e) or (f) of Schedule I or item (f) of Schedule II.

Right to
rectification or
completion

15. Every data subject shall have the right to request a controller in writing to rectify or complete the personal data relating to such data subject which is either inaccurate or incomplete, and the controller shall, upon such a written request made by the data subject, rectify or complete the personal data without undue delay subject to the provisions of section 17:

Provided however, the provisions of this section shall not impose any obligation on a controller to collect and process any additional personal data that is not required for the purpose of processing:

Provided further, where a controller is required to maintain personal data for the evidentiary purposes under any written law or on an order of a competent court, the controller shall refrain from further processing such personal data without rectifying.

Right to erasure

16. Every data subject shall have the right to make a written request to the controller to have his personal data erased, under the following circumstances where—

- (a) the processing of personal data is carried out in contravention of the obligations referred to in sections 5,6,7,8,9,10 and 11;
- (b) the data subject withdraws his consent upon which the processing is based, in accordance with item (a) of Schedule I or item (a) of Schedule II;

- (c) the requirement to erase personal data is required by any written law or on an order of a competent court to which the data subject or controller is subject to.

17. (1) Where a controller receives a written request from a data subject under sections 13, 14, 15 or 16, such controller shall inform the data subject in writing, within twenty-one working days from the date of such request, whether—

Grant or refusal of rectification, completion, erasure or refrain from further processing

- (a) such request has been granted;
- (b) such request has been refused under subsection (2) and the reasons thereof unless such disclosure is prohibited by any written law; or
- (c) the controller has refrained from further processing such personal data under sections 14(2) or 15 and reasons thereof,

and inform the availability of the right of appeal to the data subject in respect of the decisions made by the controller under paragraphs (b) or (c).

(2) The controller may, refuse to act on a request made under sections 13, 14, 15 or 16 of this Act, by a data subject having regard to—

- (a) the national security;
- (b) public order;
- (c) any inquiry conducted, investigation or procedure carried out under any written law;
- (d) the prevention, detection, investigation or prosecution of criminal offences;

- (e) the rights and freedoms of other persons under any written law;
- (f) subject to the provisions of subsection (4), the technical and operational feasibility of the controller to act on such request;
- (g) subject to the provisions of subsection (4), the inability of the controller to establish the identity of the data subject; or
- (h) the requirement to process personal data under any written law.

(3) A controller shall, record the reasons for any refusal under subsection (2) and submit such records to the Authority upon a written request from the Authority.

(4) Where a controller is unable to establish the identity of a data subject making a request under sections 13, 14, 15 or 16, such controller may, request the data subject to provide additional information to enable the controller to carry out such requests.

(5) Any right conferred on a data subject under this Part may be exercised—

- (a) where the data subject is a minor, by parents or a person who has the parental authority over the minor or who has been appointed as his legal guardian; or
- (b) where the data subject is physically or mentally unfit, by a person who has been appointed as his guardian or administrator by a Court; or
- (c) by a person duly authorized in writing by the data subject to make a request under this Part except in the cases referred to in paragraphs (a) and (b); or

- (d) an heir to exercise a deceased data subject's rights within a period of ten years from the date of demise of such data subject,

in the manner prescribed by regulations.

(6) A request made by a data subject under sections 13, 14, 15 or 16 may be accompanied by such fees, as may be prescribed by regulations made under this Act.

(7) Where a fee is charged under subsection (6), the controller shall inform the data subject the details of such fees and reasons for imposing same.

18. (1) Subject to section 19, every data subject shall have the right to request a controller to review a decision of such controller based solely on automated processing, which has created or which is likely to create an irreversible and continuous impact on the rights and freedoms of the data subject under any written law.

Automated
individual
decision making

(2) The provisions of subsection (1) shall not apply where a decision of a controller, based on automated processing is—

- (a) authorized by any written law, which a controller is subject to;
- (b) authorized in a manner determined by the Authority;
- (c) based on the consent of the data subject; or
- (d) necessary for entering into or performance of a contract between the data subject and the controller,

and the controller shall comply with such measures and applicable criteria as may be specified by the Authority by rules made in that behalf to safeguard the rights and freedoms of the data subject:

Provided however, the requirement under paragraph (d) shall not apply to special categories of personal data.

Right of appeal of the data subjects to the Authority and the process of determination of such appeal

19. (1) Where a controller–

- (a) has not refrained from further processing of personal data under section 14; or
- (b) has refused to rectify or complete personal data under section 15; or
- (c) has refused to erase personal data under section 16; or
- (d) has refused the request of the data subject under section 17(2); or
- (e) has refused the request to review a decision based solely on automated processing under section 18(1),

the data subject may, appeal against such decision in the form, manner and within such period of time as may be prescribed.

(2) The Authority may determine whether the –

- (a) decision of the controller not to refrain from further processing of personal data under section 14 was lawful;
- (b) decision of the controller to refuse to rectify or complete personal data under section 15 was lawful;
- (c) decision of the controller to refuse the erasure of personal data under section 16 was lawful;
- (d) refusal under section 17(2) by the controller was lawful;

- (e) refusal to review a decision based solely on automated processing under section 18(1) was lawful.

(3) After concluding the necessary investigations, the Authority shall determine, within such period as may be prescribed, whether the appeal is allowed or disallowed and the Authority shall inform the data subject and the controller the determination with reasons thereof.

(4) Where the Authority allows the appeal under subsection (2), the controller shall take steps to give effect to the decision of the Authority, within such period as may be determined by the Authority, and the controller shall inform the data subject and the Authority, the steps taken to give effect to its decision.

(5) Any data subject or controller aggrieved by the decision of the Authority, may prefer an appeal to the Court of Appeal not later than thirty days from the date of such decision.

PART III

CONTROLLERS AND PROCESSORS

20. (1) Every controller and processor shall designate or appoint a Data Protection Officer, to ensure compliance with the provisions of this Act, in the following circumstances:—

Designation or appointment of the Data Protection Officer

- (a) where the processing is carried out by a ministry, government department or public corporation, except for judiciary acting in their judicial capacity; or

- (b) where the core activities of processing carried out by the controller or processor consist of the following:—
- (i) operations which, by virtue of their nature, their scope or their purposes, require regular and systematic monitoring of data subjects on a scale and magnitude as may be prescribed; or
 - (ii) processing of special categories of personal data on a scale and magnitude as may be prescribed; or
 - (iii) processing which results in a risk of harm affecting the rights of the data subjects protected under this Act based on the nature of processing and its impact on data subjects.

(2) A Data Protection Officer shall possess relevant academic and professional qualifications as may be prescribed which may include academic background, knowledge and technical skills in matters relating to data protection having competency and capacity to implement strategies and mechanisms to respond to inquiries and incidents related to processing of personal data.

(3) Where the controller is a group of entities, such controller may appoint a single Data Protection Officer who is easily accessible by each entity. Where a controller or a processor is a Public Authority, a single Data Protection Officer may be designated for several such public authorities, taking into account their organizational structures.

(4) A controller or processor shall publish the contact details of the Data Protection Officer and communicate such details to the Authority.

(5) The responsibility of the Data Protection Officer shall be to–

- (a) advise the controller or processor and their employees on data processing requirements provided under this Act or any other written law;
- (b) ensure on behalf of the controller or processor that the provisions of this Act are complied with;
- (c) facilitate capacity building of staff involved in data processing operations;
- (d) provide advice on personal data protection impact assessments; and
- (e) co-operate and comply with all directives and instructions issued by the Authority on matters relating to data protection.

21. (1) Where processing is to be carried out by a processor on behalf of a controller, the controller shall–

Additional obligations of a controller

- (a) use only processors who ensure the provision of appropriate technical and organizational measures to give effect to the provisions of this Act and ensure the protection of rights of the data subjects under this Act; and
- (b) ensure that such processor is bound by a contract or provisions of any written law which sets out the subject-matter and duration of the processing, the nature and purpose of the processing, the type of personal data and categories of the data subjects and the obligations of the controller.

(2) Where two or more controllers jointly determine the purposes and means of processing, such controllers shall be referred to as “joint controllers” who shall be jointly responsible for discharging the obligations stipulated under this Act.

Additional obligations of the processors

22. (1) Where a processor is engaged in processing activities on behalf of the controller, the processor shall—

- (a) ensure that processing activities are carried out only on the written instructions of the controller;
- (b) ensure that its personnel are bound by contractual obligations on confidentiality and secrecy by the implementation of appropriate technical and organizational measures;
- (c) facilitate the controller to carry out compliance audits, including inspections upon the written request of the controller, taking into account the nature of processing and the information available to the processor; and
- (d) upon the written instructions of the controller, erase existing copies of personal data or return all personal data to the controller after the completion of the provisions of services relating to processing.

(2) Where a processor fails to comply with the provisions of paragraph (a) of subsection (1) or determines the purposes and means of processing by itself, such processor shall, for the purposes of this Act be deemed to be a controller, in respect of such processing.

(3) Where a processor engages another processor (hereinafter referred to as the “sub processor”) for carrying out specific processing activities, the provisions of this section shall apply to and in relation to such sub processor.

(4) Where a sub processor fails to fulfil its obligations under subsection (3), the processor shall be liable to the controller for the performance or carrying out of the obligations of such sub processor.

(5) For the purposes of this section “personnel” means any employee, consultant, agent, affiliate or any person who is contracted by the processor to process personal data.

23. (1) In the event of a personal data breach, a controller shall notify the Authority, regarding such personal data breach in such form, manner and within such period of time as may be determined by rules made under this Act.

Personal Data
breach
notifications

(2) The Authority shall provide for–

- (a) the circumstances where the Authority shall be notified of such data breach;
- (b) the circumstances where the affected data subject shall be notified; and
- (c) the form, and manner of making such notification, and information which shall be provided in such notification relating to the data breach,

by way of rules made under this Act.

24. (1) Where a Controller intends to carry out any processing which involves–

Personal data
protection
impact
assessments

- (a) a systematic and extensive evaluation of personal data or special categories of personal data including profiling;
- (b) a systematic monitoring of publicly accessible areas or telecommunication networks; or
- (c) a processing activity as may be determined by way of rules taking into consideration the scope and associated risks of that processing,

such controller shall, prior to such processing, carry out a personal data protection impact assessment in a form and manner as may be prescribed, to ascertain the impact of the intended processing on the obligations imposed on the controller under Part I of this Act and the rights of data subjects under Part II of this Act.

(2) The personal data protection impact assessment shall contain such information and particulars including any measures and safeguards taken by the controller to mitigate any risk of harm caused to the data subject by the processing referred to in subsection (1).

(3) The controller shall seek the assistance of the Data Protection Officer, where designated, when carrying out a personal data protection impact assessment under subsection (1).

(4) The controller shall conduct a fresh personal data protection impact assessment in accordance with this section whenever there is any change in the methodology, technology or process adopted in the processing for which a personal data protection impact assessment has already been carried out.

(5) The controller shall submit to the Authority, the personal data protection impact assessment required under this section and, on written request made by the Authority, provide any other information, for the purpose of making an assessment on the compliance of the processing and in respect of any risks of harm associated with the protection of personal data of the data subject and of the related safeguards recommended by the Authority.

Measures to mitigate risks of harm and the requirement for prior consultation

25. (1) Where a personal data protection impact assessment carried out under section 24 indicates that the processing is likely to result in a risk of harm to the rights of the data subjects guaranteed under this Act or any written law, a controller shall take such measures to mitigate such risk of harm, prior to any processing of personal data.

(2) Where a Controller, despite having taken measures under subsection (1), is not able to mitigate such risks of harm to the data subject, such controller may consult the Authority prior to such processing.

(3) Upon such consultation, the Authority may issue written instructions to the controller requiring him to take additional measures to mitigate any risk of harm to the data subject or to cease such processing.

(4) Where the controller consults the Authority under subsection (2), the controller shall provide additional information as may be requested by the Authority.

(5) Where the controller fails to comply with the instructions of the Authority without any reasonable cause, such controller shall contravene the provisions of this Act.

(6) For the avoidance of doubt it is declared that when processing of personal data referred to in items (b), (f), (g) and (h) of Schedule II, such processing shall be considered to have provided such measures and appropriate safeguards to protect the rights of the data subjects required under Schedule II.

(7) Notwithstanding anything to the contrary in any other written law, whenever the controller engages in processing of personal data referred to in section 24(1) and where such processing is carried out by a controller in relation to national security, public order and public health, the controller shall consult the Authority.

26. (1) Where a public authority process personal data as a controller or processor, such personal data shall be processed only in Sri Lanka and shall not be processed in a third country, unless the Authority in consultation with, that controller or processor as the case may be and the relevant regulatory or statutory body, classifies the categories of

Cross-border
data flow

personal data which may be permitted to be processed in a third country, prescribed by the Minister pursuant to an adequacy decision made under subsection (2).

(2) (a) For the purpose of making an “adequacy decision”, the Minister shall, in consultation with the Authority take into consideration the relevant written law and enforcement mechanisms relating to the protection of personal data in a third country and the application of the provisions of Part I, Part II and sections 20, 21, 22, 23, 24 and 25 of Part III of this Act, and such other prescribed criteria relating to the processing of personal data, in a third country for the purpose of cross border data flow.

(b) Any adequacy decision made by the Minister under this subsection shall—

- (i) be subject to periodic monitoring of the developments in a third country that may affect such decisions and the Minister may review such decision at least every two years; and
- (ii) remain in force until amended or revoked by the Minister in consultation with the authority.

(3) A controller or processor other than a public authority may process personal data—

- (a) in a third country prescribed pursuant to an adequacy decision; or
- (b) in a country, not being a third country prescribed pursuant to an adequacy decision, only where such controller or processor as the case may be, ensures compliance with the respective obligations imposed under Part I, Part II and sections 20, 21, 22, 23, 24 and 25 of Part III of this Act.

(4) For the purpose of ensuring compliance under paragraph (b) of subsection (3), a controller or processor

shall adopt such instruments as may be specified by the Authority to ensure binding and enforceable commitments of the recipient in the third country to ensure appropriate safeguards to the rights of the data subjects and remedies protected by this Act.

(5) In the absence of any adequacy decision pursuant to subsection (2) or appropriate safeguards pursuant to subsection (4), a controller or processor other than a public authority may process personal data outside Sri Lanka if—

- (a) the data subject has explicitly consented to the proposed processing of personal data outside Sri Lanka, after having been informed of the possible risks of such processing for the data subject due to the absence of an adequacy decision and appropriate safeguards; or
- (b) the transfer is necessary for the performance of a contract between the data subject and the controller or the implementation of any pre contractual measures taken by the controller at the request of the data subject; or
- (c) the transfer is necessary for the establishment, exercise or defence of legal claims relating to the data subject; or
- (d) the transfer is necessary for reasons of public interest as defined in item (g) of Schedule I of this Act; or
- (e) the transfer is necessary to respond to an emergency that threatens the life, health, or safety of the data subject or another person and where the data subject or his legal guardian is physically or legally incapable of giving consent; or
- (f) such processing is permitted under any other conditions as may be prescribed under this Act.

PART IV

USE OF PERSONAL DATA TO DISSEMINATE
SOLICITED MESSAGES

Solicited
messages to data
subjects by
controllers

27. (1) Subject to section 14, a controller may use postal services, telecommunication services, electronic means or any other similar means for the purposes of disseminating messages only if a data subject has given consent to receive such messages (hereinafter referred to as “solicited messages”).

(2) For the purpose of subsection (1), consent shall be obtained by a controller in accordance with the conditions of Schedule III of this Act.

(3) When obtaining a consent under subsection (1), the controller shall, at the time of collecting contact information and each time where a message is sent, provide to the data subject details on how to opt-out of receiving solicited messages free of charge.

(4) A controller using postal, electronic, telecommunication or any other similar means to disseminate any solicited message, shall inform the data subjects, to whom such messages are intended, of the nature of the message and the identity of the controller or third party on behalf of whom the message is disseminated by the controller.

(5) The Authority may, in consultation with the relevant regulatory or statutory body, determine by way of rules made under this Act, any code or prefix that controllers shall adopt in order to identify different categories of solicited messages.

(6) For the purpose of this section, a “message” includes any written, electronic, oral, pictorial, or video message, that is intended to promote–

- (a) goods or services of a controller or any third party;
or
- (b) any person, entity or organisation including the controller,

using postal, electronic or telecommunication services or any other similar methods, including the use of automated calling and communication systems with or without human intervention, other than any internet based advertisements to which a data subject has consented to obtain a service, free of charge from the controller.

PART V

DATA PROTECTION AUTHORITY

28. (1) There shall be established an authority which shall be called the Data Protection Authority of Sri Lanka (in this Act referred to as the “Authority”) for the purposes of this Act.

Establishment of
the data
Protection
Authority

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

29. (1) The administration, management and control of the affairs of the Authority shall be vested in a Board of Directors (in this Act referred to as the “Board”).

Constitution of
the Board of
Directors

(2) The Board shall, for the purpose of administering the affairs of the Authority, exercise, perform and discharge the powers, duties and functions conferred on, assigned to or imposed on, the Authority by this Act.

(3) The Board shall consist of not less than five members and not more than seven members appointed by the President from among persons who have reached eminence and proven

professional expertise in the fields of engineering, medicine, banking and finance, telecommunications, Law and persons who have experience in different sectors such as public utilities, business process outsourcing (BPO), logistics, Insurance, banking and financial sectors, of whom at least two members shall have prior experience in the public sector entities.

(4) The persons appointed to the Board shall also have experience and knowledge in regulatory matters, privacy and data protection, information security, data science, data analytics, economics, finance, information technology or related fields.

(5) The provisions of Schedule VI to this Act, shall have effect in relation to the disqualifications and grounds for removal, resignation, leave or absence, and term of office of members of the Board and meetings, and seal of the Authority.

Chairperson of
the Board

30. (1) The President shall appoint one of the members who has demonstrated effective leadership qualities in public or private sector entities to be the Chairperson of the Board.

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

(3) The President may, for reasons assigned therefor remove the Chairperson from the office of the Chairperson.

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

(5) Where the Chairperson is temporarily unable to exercise, perform and discharge the powers, duties and functions of his office due to ill health, other infirmity, absence from Sri Lanka or any other cause, the President may appoint any other member to act as the Chairperson in addition to his normal duties as a member.

31. The objects of the Authority shall be–

Objects of the
Authority

- (a) to regulate the processing of personal data in accordance with the provisions of this Act;
- (b) to safeguard the privacy of the data subjects from any adverse impact arising from the digitalization of the procedures and services in the public and private sector;
- (c) to provide for mechanisms to ensure the protection of personal data of data subjects engaged in digital transactions and communications;
- (d) to ensure the regulatory compliance with the provisions of this Act to facilitate for the growth and innovation in digital economy.

32. The Authority may exercise the following powers, for the purpose of performing duties and discharging functions under this Act:–

Powers of the
Authority

- (a) to carry out whether directly or through any officer, agent, entity or institutions authorized in that behalf by the Authority, all such matters as may be necessary for the implementation of the provisions of this Act;

- (b) to take all such steps to ensure that controllers and processors carry out their duties and obligations in accordance with the provisions of this Act and inspect any information held by a controller or a processor in order to ensure the performance of his duties and obligations;
- (c) to direct a controller or a processor to take steps to comply with the provisions of this Act, including the requirement to publish terms and conditions subject to which and the manner in which processing activities are carried out;
- (d) to direct a controller or any relevant data protection officer to reimburse fees charged from a data subject for failure to provide the required information in a timely manner;
- (e) to conduct inquiries, receive complaints, require any person to appear before it, make directives and impose fines in accordance with the provisions of this Act;
- (f) to examine a person under oath or affirmation and require such person where necessary to produce any information relating to the processing of functions of a controller or processor in the manner prescribed, for the purpose of discharging the functions of this Act;
- (g) to enter into the premises of any controller or processor and inspect or seize records and carry out investigations where the Authority has reasonable grounds to believe that processing poses an imminent risk to the rights of the data subjects;

- (h) to carry out periodical evaluations into the manner in which and procedures used for any processing activities carried out by a controller or processor, including the data protection management programme;
- (i) to appoint advisory committees consisting of members whose qualifications, experience and powers and duties shall be as prescribed;
- (j) to recognize certification and certifying bodies in relation to personal data protection;
- (k) to enter into agreements with or engage in any activity, either alone or in conjunction with other apex government or regulatory institutions or international agencies or organizations, responsible for data protection outside Sri Lanka for the purposes of this Act;
- (l) to acquire, take and hold any property movable or immovable which may become vested in it or by virtue of any purchase, grants, gifts or otherwise and to sell, mortgage, lease, grant, convey, devise, assign, exchange or dispose of, any such movable or immovable property;
- (m) to employ such officers and staff including consultants and advisors subject to such terms and conditions of employment to serve as experts as the Authority may consider appropriate for the Authority to discharge its functions;

- (n) with the concurrence of the Minister assigned the subject of Finance, to pay such remuneration and other benefits and to establish provident funds or pension schemes as may be determined by the Authority for the benefit of its staff and officers, consultants or advisors with whom a contract of employment or service is entered into by the Authority as the case may be;
- (o) to invest its funds in such manner as the Authority may deem necessary;
- (p) to open, operate and close bank accounts;
- (q) to establish standards in relation to data protection and data storage, data processing, obtaining consent and such other matters as may be necessary for the proper implementation of the provisions of this Act;
- (r) to receive grants, gifts or donations whether from local or foreign sources:

Provided however, the Authority shall obtain prior written approval of the Department of External Resources of the Ministry of the Minister to whom the subject of Finance is assigned, in respect of all foreign grants, gifts or donations;

- (s) to make rules and issue guidelines and directives in respect of the matters for which rules, guidelines and directives are required to be made or issued under this Act; and
- (t) to do any other acts as may be necessary or conducive to the attainment of the objects of the Authority under this Act.

33. For the purpose of carrying out its objects, the Authority shall, perform and discharge all or any of the following duties and functions:–

Duties and functions of the Authority

- (a) direct controllers to comply with the provisions of sections 11 and 13 in accordance with the information set out in Schedule V hereto;
- (b) monitor and examine all data processing operations to ensure the due compliance by controllers or processors, of the obligations imposed on such controllers or processors under this Act, either of its own motion or at the request of a data subject;
- (c) issue directives to any specific controller or processor regarding any processing activity performed by such controller or processor;
- (d) facilitate or undertake training, based on international best practices, for controllers and processors to ensure the effective implementation of the provisions of this Act;
- (e) issue directives to ensure effective implementation of data protection management programmes by the controllers;
- (f) promote transparency and self-regulation among controllers and processors;
- (g) ensure domestic compliance of data protection obligations under international conventions;
- (h) recommend to the Government on all matters relating to data protection;
- (i) represent the Government internationally on matters relating to data protection with the approval of the Minister;

- (j) promote studies and educational activities relating to data protection, including organising and conducting seminars, workshops and symposia relating thereto, and supporting other organisations conducting such activities;
- (k) manage technical co-operation and exchange in the area of data protection with other organisations, including foreign data protection authorities and international or inter-governmental organisations, on its own behalf or on behalf of the government;
- (l) carry out functions conferred on the Authority under any other written law;
- (m) undertake research into the use and impact of new technologies on processing of personal data;
- (n) make rules governing the sharing of personal data between controllers which are public authorities, in accordance with the provisions of this Act, where such data can be shared between the controllers via a secure interoperability platform, including setting in place criteria mandating the sharing of personal data between controllers thereby restricting the duplication of collection and storage of data already available with another controller;
- (o) appoint advisory committees to formulate sectoral guidelines, rules and to identify criteria and define categories of processing by controllers or processors requiring a licence for the purpose of regulating identity management and related services provided to data subjects under any written law;
- (p) make rules in relation to the use of special categories of personal data, the use of personal data for the dissemination of solicited messages, in compliance with section 27, the use of personal data for profiling of individuals, the use of personal data for automated decision making; and

- (q) perform such other acts not inconsistent with the provisions of this Act or any other written law, as are necessary for the promotion of the objects of the Authority under this Act.

34. (1) The Authority may, issue licences to controllers or processors requiring a licence based on the recommendations of the advisory committee, for the purpose of regulating identity management and related services provided to data subjects under any written law.

Authority may issue licences

(2) The recommendations of the advisory committee shall identify criteria and define categories of processing by controllers or processors requiring a licence.

(3) The categories, criteria, terms and conditions, form and duration, procedure for application, renewal, suspension, cancellation, relating to such licences, appeal against the refusal, suspension or cancellation of licence and fees to be charged may be prescribed.

(4) The Authority may, review and monitor the compliance of such controllers or processors with applicable terms and conditions of such licences.

35. (1) Where on receipt of a complaint or otherwise, the Authority has reason to believe, that any controller or processor—

Directives made by the Authority

- (a) is engaged in, or is about to engage in any processing activity in contravention of this Act; or
- (b) has contravened or failed to comply with or is likely to contravene or, fails to comply with the provisions of this Act or any rule under paragraph (d), (e) or (f) of section 52, any regulation, guideline or Order made under this Act or under any other written law relating to the processing of personal data,

the Authority may, conduct an inquiry in accordance with the procedure as may be prescribed.

(2) The Authority may, after giving an opportunity to the controller or processor to be heard at any inquiry under subsection (1), issue a directive to the controller or processor requiring such controller or processor within such time as may be prescribed—

- (a) to cease and refrain from engaging in, the act, omission or course of conduct related to processing; or
- (b) to perform such acts as in the opinion of the Authority are necessary to rectify the situation; or
- (c) to make a payment of such sum of money as compensation as determined by the Authority to an aggrieved person who has suffered harm, loss or damage as a result of any contravention by a controller or processor under subsection (1).

(3) Every directive issued to such controller or processor under this section shall be in writing and be communicated to such controller or processor to whom it is directed by registered post, electronic communication or other similar means determined by the Authority, and such directive shall be binding on such controller or processor, who shall comply with such directive from the date of such communication.

PART VI

DIRECTOR-GENERAL AND THE STAFF OF THE AUTHORITY

Appointment of
the Director-
General

36. (1) The Board shall appoint a Director-General of the Authority who have achieved eminence and the proven professional expertise in providing leadership to public sector or private sector.

(2) The Director-General shall be the chief executive officer of the Authority and the conditions of employment including remuneration of the Director-General shall be determined by the Board by way of rules.

(3) The Board shall not appoint any person as the Director-General of the Authority, if such person-

- (a) has been previously found guilty of serious misconduct by a court or tribunal or has been subject to a disciplinary action by a regulatory body;
- (b) has been previously dismissed from office; or
- (c) has committed a breach of the provisions of this Act, or regulations, rules or directives made thereunder.

(4) The Director-General shall, subject to the general direction and control of the Board, be charged with the direction of the affairs and transactions of the Authority, the exercise, performance and discharge of its powers, duties and functions, and the administration and control of the officers and employees of the Authority.

(5) The Board may remove the Director-General appointed under subsection (1), from office having regard to any one of the following reasons:-

- (a) the likelihood of any conflict of interests in carrying out his duties or functions for the Authority;
- (b) that person becomes of unsound mind or incapable of carrying out his duties or functions;
- (c) that person is guilty of serious misconduct in relation to his duties or functions; or
- (d) that person is involved in any activity which may interfere with his independence in discharging his duties or functions or not complied with the general directions of the Board:

Provided that, the Board shall grant an opportunity to the Director-General of being heard prior to such removal.

Staff of the
Authority

37. (1) Notwithstanding anything to the contrary in any other written law, the Authority may create cadre positions and employ officers and employees as it considers necessary for the efficient discharge of its functions and may fix their salaries and wages or other remuneration, benefits and pensions of such officers and employees for the purposes of carrying out its duties and functions under the provisions of this Act.

(2) The Authority shall promote and sponsor the training of technical personnel on the subjects of information security, data science, data analytics, information technology, finance, law and other related subjects and for this purpose, the Authority shall be authorised to defray the costs of study, in Sri Lanka or abroad of the officers and employees of the Authority who are of proven merit as determined by the Authority.

(3) The Authority shall prepare a code of conduct which shall be applicable to the officers and employees of the Authority.

(4) The Authority may revise such code of conduct by modifying, rescinding or amending from time to time.

(5) The Authority shall not appoint any person to the staff of the Authority where such person—

- (a) has been previously found guilty of serious misconduct by a court or tribunal or has been subject to a disciplinary action by a regulatory body;
- (b) has been previously dismissed from office; or
- (c) has committed a breach of the provisions of this Act or regulations, rules or directives made thereunder.

(6) At the request of the Authority any officer in the public service may, with the consent of the officer and the Public Service Commission established by the Constitution be temporarily appointed to the Authority for such period as may be determined by the Authority or with like consent, be permanently appointed to such staff.

(7) 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 such officer.

(8) 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 such officer.

(9) Where the Authority employs any person who 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 agreement.

(10) The Authority may with the consent of such officer or employee propose secondment of its officers or employees to other state institutions or regulatory authorities in Sri Lanka or abroad for a period determined by the Board on an assignment agreed upon between such institution and the Authority. The period of secondment shall be deemed to be considered as service to the Authority.

PART VII

PENALTIES

Imposition of penalties

38. (1) Where a controller or processor fails to comply with a directive issued under the provisions of section 35, the Authority shall after taking into consideration the impact on data subjects, the nature and extent of relevant non-compliances and the matters referred to in section 39 of this Act, by notice require such controller or processor to pay a penalty, which shall not exceed a sum of rupees ten million for each non-compliance.

(2) Where a controller or processor has been subjected to a penalty on a previous occasion, subsequently fails to conform to a directive on any further occasion such person shall in addition to the penalty which may be imposed on him under subsection (1) be liable to the payment of an additional penalty consisting of twice the amount imposed as a penalty on the second and for each subsequent non-compliance.

(3) The Authority shall be responsible for the collection of a penalty imposed under this section and the money so collected shall be credited to the Consolidated Fund after deducting such sum of money collected as compensation if any payable to the aggrieved person affected by reason of the non-compliance of the provisions of paragraph (c) of subsection (2) of section 35.

(4) If a controller or processor becomes liable to a penalty in terms of subsection (1) or (2) fails to pay such penalty, within such period as may be specified in such notice, the Authority may make an *ex parte* application to the Magistrate Court of Colombo for an order requiring the payment of the penalty recovered in a like manner as a fine imposed by such court notwithstanding such sum may exceed the amount of fine which that court may, in the exercise of its ordinary jurisdiction impose.

(5) The imposition of a penalty under this section shall not preclude a relevant regulatory or statutory body from taking any other regulatory measures including, but not limited to, the suspension of such controller or processor from carrying on of a business or profession or the cancellation of a licence or authority granted for the carrying on of a business or profession, as may be permitted in terms of any applicable written law or rules for the regulation or supervision of such controller or processor.

(6) Where a penalty is imposed under this section on a body of persons, then—

- (a) if that body of persons is a body corporate, every person who at the time of non-compliance under subsection (1) was a director, and other officer responsible with management and control of that body corporate;
- (b) if that body of persons is a firm, every partner of that firm; or
- (c) if that body is not a body corporate, every person who at the time of non-compliance of requirements under subsection (1) was the officer responsible with management and control of that body,

shall be liable to pay such penalty, unless he proves that he had no knowledge of the failure to comply with the requirement under subsection (1) or that he exercised all due care and diligence to ensure the compliance therewith.

(7) A controller or processor who is aggrieved by the imposition of an administrative penalty under this section, may appeal against such decision to the Court of Appeal within twenty-one working days, from the date of the notice of the imposition of such administrative penalty was communicated to such person.

(8) Until rules are made under Article 136 of the Constitution pertaining to appeals under this section, the

rules made under that Article pertaining to an application by way of revision to the Court of Appeal, shall apply in respect of every appeal made under subsection (7) of this section.

(9) Any controller or processor who prefer an appeal to the Court of Appeal under subsection (7), shall, deposit in cash as a security such sum of money equal to the penalty imposed under subsections (1) or (2) before the registrar of the Court of Appeal.

(10) Where an appeal is preferred under subsection (7), the burden of proof shall be on the controller or the processor as the case may be, to prove that he has acted in compliance with the provisions of this Act.

Matters to consider when imposing a Penalty

39. In making a determination to impose an administrative penalty, including the amount as provided in subsection (1) of section 38, the Authority shall have regard to the following matters:—

- (a) the nature, gravity and duration of the contravention taking into account the nature, scope or purpose of the processing concerned as well as the number of data subjects affected and the level of damage suffered by them;
- (b) any action taken by the controller or processor to mitigate the damage suffered by data subjects;
- (c) the effectiveness of the data protection management programme required from the controller under section 12;
- (d) the degree of co-operation with the Authority, in order to remedy the contravention and mitigate the possible adverse effects of such contravention;

- (e) the categories of personal data affected by any contravention;
- (f) the manner in which a contravention became known to the Authority, in particular whether, and if so to what extent, the controller or processor notified the contravention to the Authority;
- (g) the previous non-compliances by such controller or processor under this Act;
- (h) any other aggravating or mitigating factors applicable to the circumstances of the case, such as financial benefits gained, or losses avoided, directly or indirectly, arising out of or in relation to the contravention of this Act by a controller or processor as the case may be.

40. Any exemption, restriction or derogation to the provisions of this Act shall not be allowed except where such an exemption, restriction or derogation is provided for in any law and respects the essence of the fundamental rights and freedoms and constitute a necessary and proportionate measure in a democratic society for—

Exemptions,
restrictions or
derogations

- (a) the protection of national security, defense, public safety, public health, economic and financial systems stability of the Republic of Sri Lanka;
- (b) the impartiality and independence of the judiciary;
- (c) the prevention, investigation and prosecution of criminal offences;
- (d) the execution of criminal penalties; and
- (e) the protection of the rights and fundamental freedoms of persons, particularly the freedom of expression and the right to information.

PART VIII

FUND OF THE AUTHORITY

Fund of the
Authority

41. (1) The Authority shall have its own fund (hereinafter referred to as the “Fund”).

(2) There shall be paid into the Fund—

- (a) all such sums of money as may be voted by Parliament for the use of the Authority ; and
- (b) all such sums of money as may be received by the Authority in the exercise, performance and discharge of its powers, duties and functions under this Act; and
- (c) all such sums of money as may be paid as fees under the provisions of this Act; and
- (d) all such sums of money as may be received by the Authority by way of gifts, grants or donations from the Consolidated Fund, the Government, or a foreign Government, State Agencies and from multilateral and bilateral agencies whether within or outside Sri Lanka.

(3) There shall be paid out of the Fund all such sums as are required to defray expenditure incurred by the Authority in the exercise, performance and discharge of its powers, duties and functions under this Act or under any other written law and all such sums as are required to be paid out of the Fund.

(4) Monies belonging to the Fund of the Authority may be invested by the Authority in such manner as may be determined by the Board.

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

Financial year
and Audit of
Accounts

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

PART IX

MISCELLANEOUS

43. The Authority may with the consent of the Minister given in concurrence with the Minister assigned the subject of Finance borrow temporarily by way of overdraft or otherwise, such sums of money as the Authority may require for defraying any expenditure incurred by it in the exercise, performance and discharge of its powers, duties and functions under this Act:

Power to borrow

Provided that, the aggregate of the amounts outstanding in respect of any loans raised by the Authority under this section, shall not exceed such sum as may be determined by the Minister in consultation with the Minister assigned the subject of Finance.

44. (1) The Board may, subject to such conditions as may be specified in writing, delegate to the Director-General or any officer of the Authority, any of its powers, duties and functions under this Act and the Director-General or such officer shall exercise, perform and discharge such power, duty or function subject to any special or general directions issued by the Board.

Delegation of
powers,
duties and
functions of
the Authority

(2) Notwithstanding any delegation made under subsection (1), the Board may exercise, perform and discharge any such power, duty or function so delegated.

Delegation of powers, duties and functions by the Director-General

45. (1) The Director-General may delegate any of his powers, duties or functions under this Act, to any officer of the Authority.

(2) An officer to whom any power, duty or function is delegated under subsection (1), shall exercise, perform and discharge such power, duty and function subject to such directions as may be given by the Director-General.

(3) The Director-General shall, notwithstanding any delegation made under subsection (1), have the right to exercise, perform and discharge any power, duty or function so delegated.

Expenses to be paid out of the Fund of the Authority

46. (1) All 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 only costs paid to or recovered by the Authority in any such suit or prosecution, shall be credited to the Fund of the Authority.

(2) Any expense incurred by a member of the Board, Director-General, or any officer or other employees of the Authority, in any suit or prosecution brought by or against such person before any court in respect of any act which is done or purported to be done by such person under this Act, shall if the court holds that the act was done in good faith, be paid out of the Fund of the Authority, unless such expenses are recovered by him in such suit or prosecution.

Review of the performance of the Authority

47. The Minister shall from time to time review the performance of the Authority and require the Authority to submit such reports relating to its affairs and activities as may be required by the Minister.

Annual Report

48. (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 out by the Authority during that financial year, with such supporting documents as the Minister may require from time to time for the evaluation of the performance of the Authority.

(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 and the documents.

49. A liability whether civil or criminal, shall not be attached to any officer of the Authority or to any officer authorized by such officer, for anything which is done in good faith in the performance or exercise of any function or power imposed or conferred on the Authority under this Act.

Protection of officers of the Authority from suit or prosecution

50. All officers and employees of the Authority, shall be deemed to be public servants within the meaning and for the purposes of Penal Code (Chapter 19).

All officers and employees of the Authority deemed to be public servants for the purposes of Penal Code

51. The Authority shall be deemed to be a Scheduled institution within the meaning of the Bribery Act, (Chapter 26) and the provisions of that Act shall be construed accordingly.

Authority deemed to be a scheduled institution for the purposes of Bribery Act

52. (1) The Authority shall make rules in respect of—

Rules

(a) the schemes of recruitments, terms of appointment, employment and dismissal of various officers and employees and their powers, functions including the powers and functions of the Director-General and the payment of remuneration;

(b) the procedure to be observed at the summoning and holding of meetings of the Authority;

- (c) the management of the affairs of the Authority;
- (d) the form and manner of exercising rights of data subjects under Part II;
- (e) criteria for refusal of the request of data subjects under section 17.
- (f) all matters for which, rules are required or authorized to be made under this Act.

(2) The Authority shall make first rules under subsection (1), within twenty-four months from the date of coming into operation of the provisions of Part V of this Act.

(3) The Authority shall, prior to making rules under paragraphs (d), (e) or (f) of subsection (1), hold public consultations for a period of not less than two weeks.

(4) The period of public consultation referred to in subsection (3) may be extended for a further period as may be specified by the Authority.

(5) A rule made under this section shall not have effect until it is approved by the Minister and approved rules and notification of such approval are published in the *Gazette*.

(6) Every rule made under paragraphs (d), (e) or (f) of subsection (1), shall within three months after its publication in the *Gazette* be brought before Parliament for approval and any rule, which is not so approved, shall be deemed to be rescinded with effect from the date of such disapproval, but without prejudice to anything previously done thereunder.

(7) Notification of the date on which any rule made by the Authority is deemed to be rescinded shall be published in the *Gazette*.

53. (1) The Minister may make regulations with the concurrence of the Authority 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. Regulations

(2) In particular and without prejudice to the generality of the powers conferred by subsection (1), the Minister with the concurrence of the Authority may make regulations in respect of the following matters:–

- (a) amendment, addition to or variation of the conditions under Schedules I, II, III and IV;
- (b) identification of the third countries that ensure level of protection referred to in subsection (2) of section 26 taking into consideration, the relevant legislation, enforceability of the data subject's rights and freedoms, international commitments, effective administrative and judicial redress availability for the data subjects whose personal data are being transferred;
- (c) specifying the fees and charges levied for any service provided under this Act;
- (d) specifying the categories and criteria of licenses to be issued under this Act;
- (e) providing for terms and conditions, form and duration, procedure for application, renewal, suspension, cancellation of such licences and appeal against the refusal, suspension or cancellation of licences;

- (f) charging of fees for the issue of licences;
- (g) specifying the conditions for providing appropriate safeguard for the rights and freedoms of data subjects relating to protection of personal data;
- (h) specifying the form and manner by which appeals may be made to the Authority under the provisions of this Act.

(3) Every regulation made 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 in such regulation.

(4) Every regulation made under subsection (1), shall within three months after its publication in the *Gazette* be brought before Parliament for approval and any regulation, which is not so approved, shall be deemed to be rescinded with effect from the date of such disapproval, but without prejudice to anything previously done thereunder.

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

Official Secrecy

54. Every person appointed under the authority of this Act shall, before entering upon his duties, sign a declaration pledging himself to observe strict secrecy in respect of any information, which may come to his knowledge in the exercise, performance and discharge of his powers, duties and functions under this Act, shall by such declaration pledge himself not to disclose any such information, except—

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

55. (1) If any difficulty arises in giving effect to the provisions of this Act or the rules, regulations, or Orders made under this Act, the Minister may by Order published in the *Gazette*, make such provision not inconsistent with the provisions of this Act, or any other written law, as appears to the Minister to be necessary or expedient for removing the difficulty:

Removal of difficulties

Provided that, no such Order shall be made after the expiry of a period of five years from the date of coming into operation of this Act.

(2) Every Order made under this section shall, within three months after it is made, be laid before Parliament.

PART X

INTERPRETATION

56. In this Act, unless the context otherwise requires—

Interpretation

“anonymise” in relation to personal data means permanent removal of any personal identifiers from personal data to render any such personal data from being related to a identified or identifiable natural person;

“automated processing” means, processing that does not involve any manual processing;

“biometric data” means, personal data resulting from specific technical processing relating to the physical, physiological or behavioral characteristics of a natural person, which allow or confirm the unique identification of that natural person, including facial images, dactyloscopic data or iris related data;

“certifying bodies” means, the bodies local or foreign that provide certification services relating to the processing of personal data or qualifications of Data Protection Officers;

“child” means, a natural person who is below the age of sixteen years;

“consent” means, any freely given, specific, informed and unambiguous indication by way of a written declaration or an affirmative action signifying a data subject’s agreement to the processing of his personal data;

“controller” means, any natural or legal person, public authority, public corporation, non-governmental organization, agency or any other body or entity which alone or jointly with others determines the purposes and means of the processing of personal data;

“cross-border data flow ” means, the movement of personal data out of the territory of Sri Lanka for the purpose of processing personal data in a third country;

“dactyloscopic data” means, data relating to fingerprints;

“data concerning health” means, personal data related to the physical or psychological health of a natural person, which includes any information that indicates his health situation or status;

“Data Protection Authority” means, the Authority established under section 28 of this Act;

“Data Protection Officer” means, the person designated or appointed under section 20 of this Act;

“data subject” means, an identified or identifiable natural person, alive or deceased, to whom the personal data relates;

“identifiable natural person” is a natural person who can be identified, directly or indirectly, by reference to any personal data;

“encryption” means, the act of ciphering or altering data using mathematical algorithm to make such data unintelligible to unauthorized users;

“financial data” means, any alpha-numeric identifier or other personal data which can identify an account opened by a data subject, or card or payment instrument issued by a financial institution to a data subject or any personal data regarding the relationship between a financial institution and a data subject, financial status and credit history relating to such data subjects, including data relating to remuneration;

“genetic data” means, personal data relating to the genetic characteristics of a natural person which gives unique information about the physiology or the health of that natural person which results from an analysis of a biological sample or bodily fluid of that natural person;

“local authority” means, a Municipal Council, Urban Council or a Pradeshiya Sabha and includes any authority created or established by or under any law to exercise, perform and discharge powers, duties and functions corresponding or similar to the powers, duties and functions exercised, performed or discharged by any such Council or Sabha;

“Minister” means, the Minister assigned the subject of data protection under Article 44 or 45 of the Constitution;

“personal data” means, any information that can identify a data subject directly or indirectly, by reference to—

- (a) an identifier such as a name, an identification number, financial data, location data or an online identifier; or
- (b) one or more factors specific to the physical, physiological, genetic, psychological, economic, cultural or social identity of that individual or natural person.

“personal data breach” means, any act or omission that results in accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored or otherwise processed;

“personal data revealing racial or ethnic origin” means, any personal data including photographs that may indicate or be related to the race or ethnicity of a natural person;

“prescribed” means, prescribed by regulations made under this Act;

“processing” means, any operation performed on personal data including but not limited to collection, storage, preservation, alteration, retrieval, disclosure, transmission, making available, erasure, destruction of, consultation, alignment, combination, or the carrying out of logical or arithmetical operations on personal data;

“processor” means, a natural or legal person, public authority or other entity established by or under any written law, which processes personal data on behalf of the controller;

for the avoidance of doubt, a processor shall be a separate entity or person from the controller and not a person subject to any hierarchical control of the controller and excludes processing that is done internally such as one department processing for another, or an employee processing data on behalf of their employer;

Illustration: Hospital A, employs a data scientist as an employee to manage its analysis of patient records. The Hospital has decided to store its patient records on a third-party local cloud platform hosted by Company B. Hospital A is the controller, and the Company B is the processor where management of patient records are concerned. The data scientist of the hospital is only an employee of the controller and not a processor.

“profiling” means, processing of personal data to evaluate, analyse or predict aspects concerning that data subject’s performance at work, economic situation, health, personal preferences, interests, credibility, behavior, habits, location or movements;

“pseudonymisation” means, the processing of personal data in such a manner that the personal data cannot be used to identify a data subject without the use of additional information and such additional information is kept separately and is subject to technical and organizational measures to ensure that the personal data is not attributed to a data subject;

“public authority” means, a Ministry, any Department or Provincial Council, local authority, statutory body or any institution established by any written law, or a Ministry, any Department or other authority or institution established or created by a Provincial Council;

“relevant regulatory or statutory body” means, the regulatory or statutory body established by or under any written law which regulates, authorizes or supervises the controller and includes a Ministry which carries out the supervisory functions for the purpose of sections 26, 27 and 38 of this Act;

“recipient” means, a natural or legal person to whom the personal data is disclosed, or a public Authority or any incorporated or unincorporated body to which the personal data is disclosed;

“special categories of personal data” means, the personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person’s sex life or sexual orientation, personal data relating to offences, criminal proceedings and convictions, or personal data relating to a child;

“Sri Lanka” means, the territorial limits of Sri Lanka as stipulated by Article 5 of the Constitution and includes the territorial waters or air space of Sri Lanka, any ship or aircraft registered in Sri Lanka, any location within the premises of a Sri Lankan mission or the residence of the Head of such mission, diplomatic agent or any other member of such mission, situated outside Sri Lanka, or within any premises occupied on behalf of, or under the control of, the Government of Sri Lanka or any statutory body established in Sri Lanka and situated outside Sri Lanka;

“third country” means, a country prescribed under section 26 for the purpose of cross-border data flow;

“third party” means, a natural or legal person, public authority, agency or body other than the data subject, controller, processor and persons who are under the direct authority of the controller or processor, are authorized to process personal data;

“written” includes a document written manually or electronically.

Sinhala text to prevail in case of inconsistency

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

(Section 5 (a))

SCHEDULE I

CONDITIONS FOR LAWFUL PROCESSING

- (a) the data subject has given consent to the processing of his personal data; or
- (b) processing is necessary for the performance of a contract to which the data subject is a party or in order to take steps at the request of the data subject prior to entering into a contract; or
- (c) processing is necessary for compliance with a legal obligation to which the controller or processor is subject to under any written law; or
- (d) processing is necessary to respond to an emergency that threatens the life, health or safety of the data subject or another natural person; or
- (e) processing is necessary for the performance of a task carried out in the public interest or in the exercise of powers, functions or duties conferred, imposed or assigned on the controller or processor by or under any written law including any circular, direction or code issued by the government; or
- (f) processing is necessary for the purposes of the legitimate interests pursued by the controller or by a third party, except where such interests are overridden by the interests of the data subject which require protection of personal data, in particular where the data subject is a child.

- (g) for the purpose of item (e) of this Schedule, “public interest” includes-
- (i) processing of personal data is necessary for health purposes such as public health and social protection and the management of health care services;
 - (ii) processing of personal data is necessary for the control of communicable diseases and other serious threats to health;
 - (iii) processing of personal data is necessary by official authorities for achieving the purposes or objects laid down by law.
- (h) for the purpose of item (f) of this Schedule, “legitimate interest” includes-
- (i) processing in situations where the data subject is a client or in the service of a controller;
 - (ii) whether a data subject reasonably expects at the time and in the context of the collection of the personal data that processing for that purpose may take place;
 - (iii) processing of personal data is strictly necessary for the purposes of preventing fraud;
 - (iv) processing of personal data to the extent strictly necessary and proportionate for the purposes of ensuring network and information security.

(Section 5 (b))

SCHEDULE II

CONDITIONS FOR PROCESSING SPECIAL CATEGORIES OF PERSONAL DATA

- (a) the data subject has given consent, to the processing of special categories of personal data for one or more purposes specified by the controller at the time of processing, unless any other written law prohibits the processing of such personal data notwithstanding the consent of the data subject concerned. In the case of a child, consent shall mean the consent of the parent or legal guardian of such child; or

- (b) processing is necessary for the purposes of carrying out the obligations of the controller and exercising of the rights of the data subject, in the field of employment, social security including pension, and for public health purposes ensuring public safety, monitoring and public alert systems relating to impending health or other emergencies, the prevention or control of communicable diseases and other serious threats to public health and the management of public health-care services in so far as it is provided for in any written law providing for appropriate safeguards for rights of the data subject; or
- (c) processing is necessary to respond to an emergency that threatens the life, health or safety of the data subject or another natural person where the data subject is physically or legally incapable of giving consent; or
- (d) processing relates to personal data which is manifestly made public by the data subject; or
- (e) processing is necessary for the establishment, exercise or defence of legal claims before a court or tribunal or such similar forum, or whenever courts are acting in their judicial capacity; or
- (f) processing is necessary for, any purpose as provided for in any written law or public interest as determined under item (g) of Schedule I, which shall be necessary and proportionate to the aim pursued whilst providing suitable and specific measures to safeguard the rights and freedoms of the data subject; or
- (g) processing is necessary for the purposes of preventive or occupational medicine, medical diagnosis, the provision of care or treatment or the management of health-care services, and where such data is processed by a health professional licensed under or authorized by any written law prevailing in Sri Lanka; or

- (h) processing is necessary for archiving purposes in the public interest, scientific research or historical research purposes or statistical purposes in accordance with law which shall be proportionate to the aim pursued, protecting the data protection rights enumerated in this Act or any other written law and provide for suitable and specific measures to safeguard the rights and freedoms of the data subject.

(Section 5 (c))

SCHEDULE III

CONDITIONS FOR CONSENT OF THE DATA SUBJECT

- (a) the controller shall demonstrate that the data subject has consented to processing of the personal data relating to such data subject;
- (b) if the consent of the data subject is given in the context of a written declaration which also concerns other matters, the request for consent shall be presented in a manner which is clearly distinguishable from the other matters, in an intelligible and easily accessible form, using clear and plain language:

Provided that, such a declaration shall not constitute an infringement of any provisions of this Act.

- (c) when assessing whether consent is freely given, special consideration shall be taken of whether, *inter alia*, the performance of a contract, including the provision of a service, is conditional on consent to the processing of personal data that is not necessary for the performance of that contract; and
- (d) prior to giving consent, the data subject shall be informed thereof that consent can be withdrawn anytime subject to the provisions of this Act.

(Section 5 (d))

SCHEDULE IV

PROCESSING OF PERSONAL DATA RELATING TO CRIMINAL INVESTIGATIONS

- (a) processing of personal data relating to lawful investigations of offences or related security measures shall be carried out only in accordance with applicable written laws, whilst providing for appropriate safeguards for the rights and freedoms of data subjects;
- (b) for the avoidance of doubt, processing of personal data may be considered lawful under this Schedule if investigations are carried out pursuant to the provisions of the Code of Criminal Procedure Act, No. 15 of 1979 or provisions under any other written law; and
- (c) conditions for providing appropriate safeguards for the rights and freedoms of data subjects under this Schedule may be as prescribed.

(Sections 11 and 13)

SCHEDULE V

COLLECTION OF PERSONAL DATA

1. where the personal data relating to a data subject is collected from the data subject, the controller shall provide the data subject with the following information, at the time of collection of such personal data -

- (a) the identity and contact details of the controller and where applicable of the controller's representative;
- (b) the contact details of the Data Protection Officer, where applicable;
- (c) the intended purposes for which the personal data is processed and the legal basis for the processing;
- (d) the legitimate interest pursued by the controller or by a third party where processing is based on item (f) of Schedule I;
- (e) the categories of personal data being collected;
- (f) where processing is intended to be based on consent pursuant to item (a) of Schedule I and item (a) of Schedule

II, the existence of the right of the data subject to withdraw his consent, and the procedure for such withdrawal, without affecting the lawfulness of processing based on consent before its withdrawal;

- (g) recipients or third parties with whom such personal data may be shared, if applicable;
- (h) information regarding any cross-border transfer of the personal data that the controller intends to carry out, if applicable;
- (i) the period for which the personal data shall be retained in terms of section 9 or where such period is not known, the criteria for determining such period;
- (j) the existence of and procedure for the exercise of rights of the data subject referred to in Part II;
- (k) the existence of a right to file complaints to the Authority;
- (l) whether the provision of personal data by the data subject is a statutory or contractual requirement, or a requirement necessary to enter into a contract, as well as whether the data subject is obliged to provide the personal data and of the possible consequences of failure to provide such data; and
- (m) the existence of automated individual decision-making referred to in section 18, including profiling, and, at least in those cases, reasonably meaningful information about the logic involved, as well as the significance and the envisaged consequences of such processing for the data subject.

2. Where the controller intends to further process the personal data for a purpose other than for which it was originally collected, the controller shall provide the data subject detailed information on the further processing in the manner provided in item 1 of this Schedule and the purpose thereof.

3. Items 1 and 2 of this Schedule shall not apply where the data subject already has obtained or made aware of the information.

4. Where the personal data of the data subject has been obtained other than through a direct interaction with the data subject, the controller shall provide the data subject, the source from which the personal data originate, and whether or not it came from publicly accessible source, where applicable in addition to the information required under item 1 of this Schedule.

5. Where the personal data of the data subject has been obtained other than through a direct interaction with the data subject, the controller shall provide the information under items 1 and 4 of this Schedule –

- (a) within a reasonable period of time after obtaining the personal data, but at least within one month, having regard to the specific circumstances in which the personal data is processed;
- (b) if the personal data is to be used for communication with the data subject, at least at the time of the first communication to that data subject; or
- (c) if a disclosure to another recipient is envisaged, at least when the personal data is first disclosed.

6. Items 1 to 4 of this Schedule shall not apply where –

- (a) the controller has established the fact that the data subject has already been provided with or made aware of the information; or
- (b) the provision of such information proves impossible or would involve a disproportionate effort, in particular for processing for archival purposes in the public interest in the manner provided for by any written law, scientific research, historical research or statistical research purposes, subject to the conditions and safeguards provided in this Act or in so far as the obligation referred to in item 1 of this Schedule is likely to render impossible or seriously impair the achievement of the objectives of that processing. In such cases the controller shall take appropriate measures to protect the rights and freedoms of data subject protected under any written law, including making the relevant information publicly available; or

- (c) obtaining or disclosure is expressly laid down by any written law to which the controller is subjected to and which provides appropriate measures to protect the rights and freedoms of data subjects protected under this Act and such written law; or
- (d) the personal data shall remain confidential, consequent to obligations of professional privilege or is not permitted to be disclosed under any written law, including a statutory obligation of secrecy.

(Section 29 (5))

SCHEDULE VI

1. Every member of the Board other than the Chairperson 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:

Term of office
of members

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.

2. (1) Any member of the Board may at any time resign his office by letter addressed to the President and such resignation shall take effect upon it being accepted by the President.

Resignation of
members of the
Board

(2) In the event of vacation of office of any member by reason of death, resignation, removal, the President may appoint another person having regard to the provisions of subsection (3) and (4) of section 29 to hold office for the unexpired period of the term of office of the member whom he succeeds.

(3) If any member other than the Chairperson is temporarily unable to perform the duties of his office for a period exceeding three months due to ill health or absence from Sri Lanka or for any other cause, the President may appoint some other person to act in his place during such period having regard to the provisions of subsection (3) and (4) of section 29.

(4) A member of the Board who, without leave of the first being obtained, absents himself from three consecutive meetings of the Authority shall be deemed to have vacated his office.

Disqualifications and grounds for removal of a member of the Board

3. (1) A person shall be disqualified from being appointed or from continuing as a member of the Board if he—

- (a) is or becomes a member of Parliament, or a member of any Provincial Council or any local authority;
- (b) is or becomes of unsound mind or incapable of carrying out his duties;
- (c) is or has become an undischarged bankrupt;
- (d) is or has been convicted of an offence which involves moral turpitude;
- (e) has been previously removed from office.

(2) The President shall remove a member of the Board from continuing as a member if he—

- (a) is guilty of serious misconduct in relation to his duties;
- (b) abuses his position so as to render his continuation in office detrimental to the interest of the Authority;
- (c) is disqualified under paragraph (1) of item 3; or
- (d) contravenes the provisions of this Act.

Members to disclose any interest

4. A member who is directly or indirectly interested in any decision that is to be taken on any matter by the Board shall disclose the nature of such interest at the meeting of the Board where such decision is being taken, and such disclosure shall be recorded in the minutes of the meetings of the Board and such member shall not take part in any deliberation or decision of the Board with regard to that matter, and shall withdraw from such meeting while such deliberation is in progress or such decision is being made.

Remuneration of members

5. The members of the Board, may be remunerated in such manner in consultation with the Minister assigned the subject of Finance and shall carry out their functions subject to such terms and conditions as may from time to time be determined by the President.

Quorum and the Meetings of the Board

6. (1) The *quorum* for any meeting of the Board shall be three members including the Chairperson.

(2) The Director-General shall summon all meetings of the Board.

(3) A meeting of the Board may be held either—

- (a) by the number of members who constitute a *quorum* being assembled at the place, date and time appointed for the meeting; or
- (b) by means of audio-visual communication by which all members participating and constituting a *quorum* can simultaneously see and hear each participating member for the duration of the meeting.

(4) All questions for decision at any meeting of the Board shall be decided by the vote of the majority of members present and voting at such meeting. In the case of an equality of votes, the Chairperson shall, in addition to his vote, have a casting vote.

(5) The Chairperson shall preside at every meeting of the Board. In the absence of the Chairperson from any meeting of the Board, any member elected by the members present shall preside at such meeting of the Board.

(6) The meetings of the Board shall be conducted in conformity with the rules made and procedure established, by it from time to time.

7. No proceeding, act or decision of the Board shall be invalidated by reason only of the existence of a vacancy among its members or of any defect in the appointment of a member thereof.

Proceedings,
acts or decisions
not invalidated
by reason of a
vacancy

8. (1) The seal of the Authority shall be in the custody of the Board.

Seal of the
Authority

(2) The seal of the Authority may be altered in such manner as may be determined by the Board.

(3) The seal of the Authority shall not be affixed to any instrument or document except in the presence of one member of the Board and the Director-General of the Authority or in the absence of the Director-General, in the presence of any 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 Authority has been affixed.

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

**WORKMEN'S COMPENSATION (AMENDMENT)
ACT, No. 10 OF 2022**

[Certified on 19th of March, 2022]

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*Workmen's Compensation (Amendment)
Act, No. 10 of 2022*

[Certified on 19th of March, 2022]

L.D.—O. 62/2018

AN ACT TO AMEND THE WORKMEN'S COMPENSATION ORDINANCE
(CHAPTER 139)

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

- 1.** This Act may be cited as the Workmen's Compensation (Amendment) Act, No. 10 of 2022.

Short title
- 2.** The long title to the Workmen's Compensation Ordinance (Chapter 139) (hereinafter in this Act referred to as the "principal enactment") is hereby amended by the substitution, for the words "who are injured in the course of their employment." of the words "who are injured in the course of their employment or while coming from their place of residence to the work place or while returning back to their place of residence from the work place."

Amendment of the long title of Chapter 139
- 3.** Section 2 of the principal enactment is hereby amended by the insertion immediately after the definition of the expression "partial disablement" of the following definition:—

"“place of residence” includes any permanent place of residence of a workman or a boarding house or any other place where a workman resides temporarily for the purpose of coming to his workplace;”.

Amendment of section 2 of the principal enactment
- 4.** Section 3 of the principal enactment is hereby amended by the substitution for the words "in the course of his employment," of the words "in the course of his employment or by an accident took place while coming from his place of residence to the work place or while returning back to his place of residence from the work place,".

Amendment of section 3 of the principal enactment

2 *Workmen's Compensation (Amendment)*
Act, No. 10 of 2022

Amendment of section 4 of the principal enactment

5. Section 4 of the principal enactment is hereby amended by the substitution for the words “in the course of his employment.” of the words “in the course of his employment or while coming from his place of residence to the work place or while returning back to his place of residence from the work place.”.

Amendment of section 5 of the principal enactment

6. Section 5 of the principal enactment is hereby amended by the substitution for the words “in the course of his employment,” of the words “in the course of his employment or by an accident took place while coming from his place of residence to the work place, or while returning back to his place of residence from the work place.”.

Insertion of section 6A in the principal enactment

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:–

“The nature of employment to be taken into consideration in calculating the amount of compensation

6A. Notwithstanding anything contained in section 6, in the case of permanent or partial disablement, the nature of employment of a workman in relation to any injury shall be taken into consideration in calculating the amount of compensation. Such compensation shall be based on the medical report issued by the relevant doctor.”.

Amendment of section 7 of the principal enactment

8. Section 7 of the principal enactment is hereby amended in subsection (1) of that section by the insertion immediately after paragraph (c) thereof of the following paragraph:–

“(d) in the case of a daily paid or piece rated workman, the monthly wages of such workman shall be the aggregate of earnings of daily payments or piece rates for the last twelve months during which such

Workmen's Compensation (Amendment) 3
Act, No. 10 of 2022

workman has been in service immediately preceding the accident, divided by twelve and again divided by twenty five.”.

9. Section 11 of the principal enactment is hereby amended in the proviso to subsection (1), by the substitution for the words “not exceeding an aggregate of ten thousand rupees,” of the words “not exceeding an aggregate of twenty thousand rupees,”.

Amendment of
section 11 of the
principal
enactment

10. Section 12 of the principal enactment is hereby amended by the repeal of subsection (1) and the substitution therefor of the following:—

Amendment of
section 12 of the
principal
enactment

“(1) On the deposit of any money under section 11 as compensation in respect of a deceased workman, the Commissioner shall deduct therefrom the actual cost of the workman’s funeral expenses to an amount not exceeding one hundred thousand rupees and pay the same to the person by whom such expenses were incurred.

(1A) The Commissioner shall cause a notice to be served on each dependent of the deceased resident in Sri Lanka, requesting such dependents to appear before him on such date as he may fix, to determine the distribution of the compensation. If the Commissioner is satisfied, after any inquiry which he may deem necessary, that no dependent exists, he shall repay the balance of the money to the employer by whom it was paid, but no such repayment shall be made until after the expiry of a period of twelve months reckoned from the date on which the money was deposited under section 11. The Commissioner shall on application by the employer, furnish a settlement of all disbursements made.”.

4 *Workmen's Compensation (Amendment)*
Act, No. 10 of 2022

Amendment of
section 16 of
the principal
enactment

11. Section 16 of the principal enactment is hereby amended in subsection (1), by the substitution for the words “within two years of the occurrence of the accident” of the words “within two years of the occurrence of the accident or in case of death, within two years from the date of death.”.

Amendment of
section 18 of the
principal
enactment

12. Section 18 of the principal enactment is hereby amended as follows:—

- (1) in subsection (2) thereof, by the substitution for the words “fine not exceeding five hundred rupees.” of the words “fine not exceeding one hundred thousand rupees.”;
- (2) immediately after subsection (2), by the insertion of the following:—

“(3) Every employer shall maintain, in addition to the notice book specified in subsection (1), a record book, in which information and details of any accident at any factory or work place is included. The employer shall also appoint a responsible person to be in charge of such record book. The Commissioner shall have access to such record book and call for extracts or copies thereof for inspection.”.

Amendment of
section 20 of the
principal
enactment

13. Section 20 of the principal enactment is hereby amended as follows:—

- (1) in subsection (1) thereof by the substitution for the words “in the course of his employment,” of the words “in the course of his employment or while coming from his place of residence to the work place or while returning back to his place of residence from the work place,”;

- (2) immediately after subsection (4) thereof, by the insertion of the following:—

“(5) The Commissioner may determine a sum which is not more than fifty thousand rupees payable by the employer as funeral expenditure of the deceased workman. Such sum shall be in addition to the compensation payable by the employer and be deposited with the Commissioner or the next of kin of such workman, by the relevant employer.”.

14. Section 23A of the principal enactment is hereby repealed and the following new section is substituted therefor:—

Replacement of section 23A of the principal enactment

“Imposition of surcharge on employer for failure to pay compensation on due date

23A. Any employer who, being liable to pay any sum due as compensation to a workman or his heirs, as the case may be, under this Act, fails or defaults to pay that sum, on or before the due date, he shall be liable to pay to that workman or his heirs, as the case may be, in addition to the sum due as compensation, a surcharge on that sum calculated in the following manner:—

- (a) where the payment of the compensation has been in arrears for a period not exceeding one month from the due date, a surcharge of ten *per centum* of the sum due as compensation;
- (b) where the payment of the compensation has been in arrears for a period exceeding one month but not exceeding three months from the due date, a surcharge of fifteen *per centum* of the sum due as compensation;

6 *Workmen's Compensation (Amendment)
Act, No. 10 of 2022*

- (c) where the payment of the compensation has been in arrears for a period exceeding three months but not exceeding six months from the due date, a surcharge of twenty *per centum* of the sum due as compensation;
- (d) where the payment of the compensation has been in arrears for a period exceeding six months but not exceeding twelve months from the due date, a surcharge of twenty-five *per centum* of the sum due as compensation; or
- (e) where the payment of the compensation has been in arrears for a period exceeding twelve months from the due date, a surcharge of thirty *per centum* of the sum due as compensation.”.

Insertion of section 27A in the principal enactment

15. The following new section is hereby inserted immediately after section 27 of the principal enactment and shall have effect as section 27A of that enactment:—

“Appointment of a Registrar 27A. There shall be appointed by the Judicial Service Commission, a Registrar of Workmen’s Compensation for the purpose of this Act.”.

Amendment of section 41 of the principal enactment

16. Section 41 of the principal enactment is hereby amended by the repeal of subsection (2) and the substitution therefor of the following:—

“(2) If any sum referred to in subsection (1) cannot be recovered in the manner specified in that subsection, the Commissioner may make an order for the recovery of such sum by the seizure or sale of immovable property of the defaulter. The registrar of workmen’s compensation, appointed under section 27A, shall execute such order through the registrar of the relevant District Court within whose jurisdiction such defaulter resides. The provisions

of the Civil Procedure Code (Chapter 101) relating to the seizure and sale of immovable property by the Fiscal in the execution of a Writ issued by a court and to the making and adjudication of claims in respect of immovable property seized by the Fiscal shall apply to the seizure and sale of immovable property for the recovery of the sum specified in the Commissioner's order, made by the Commissioner under this subsection and to the making and adjudication of claims in respect of immovable property seized for the recovery of such sum. For the purpose of application of such provisions the sum so specified shall be deemed to be due on a decree entered by the court and the Commissioner shall be deemed to be the judgment-creditor and the person liable to pay such sum shall be deemed to be a judgment-debtor.”.

17. Section 44 of the principal enactment is hereby amended by the substitution for the words “fraud or undue influence or other improper means,” of the words “fraud, undue influence or other improper means, or due to the miscalculation or underestimation of the amount of compensation payable to the workman under the memorandum of agreement,”.

Amendment of section 44 of the principal enactment

18. Section 45 of the principal enactment is hereby amended in subsection (2) thereof, by the substitution for the words “to a fine not exceeding one thousand rupees.” of the words “to a fine not exceeding one hundred thousand rupees.”.

Amendment of section 45 of the principal enactment

19. Section 46 of the principal enactment is hereby amended by the substitution for the words “to a fine not exceeding one hundred rupees.” of the words “to a fine not exceeding one hundred thousand rupees.”.

Amendment of section 46 of the principal enactment

8 *Workmen's Compensation (Amendment)*
Act, No. 10 of 2022

Amendment of
section 49 of
the principal
enactment

20. Section 49 of the principal enactment is hereby amended in subsection (1) thereof, by the substitution for the words “value of one hundred rupees” of the words “value of two thousand rupees”.

Amendment of
section 52 of
the principal
enactment

21. Section 52 of the principal enactment is hereby amended by the substitution for the words “The Court of Appeal”, of the words and figures “The High Court established under Article 154^P of the Constitution”.

Amendment of
section 53 of
the principal
enactment

22. Section 53 of the principal enactment is hereby amended by the substitution, for the words “by the Court of Appeal”, of the words and figures “by the High Court established under Article 154^P of the Constitution”.

Amendment of
section 57 of the
principal
enactment

23. Section 57 of the principal enactment is hereby amended in subsection (1) thereof, by the substitution for the words “in the course of his employment,” of the words “in the course of his employment or by an accident took place while coming from his place of residence to the work place or while returning back to his place of residence from the work place.”.

Amendment of
section 59 of the
principal
enactment

24. Section 59 of the principal enactment is hereby amended by the substitution for the words “in the course of the employment,” of the words “in the course of his employment or by an accident took place while coming from his place of residence to the work place or while returning back to his place of residence from the work place, ”.

Workmen's Compensation (Amendment) 9
Act, No. 10 of 2022

25. Section 60A of the principal enactment is hereby amended by the substitution for the words “in the course of the employment,” of the words “in the course of the employment or by an accident took place while coming from his place of residence to the work place or while returning back to his place of residence from the work place,”.

Amendment of section 60A of the principal enactment

26. Schedule I of the principal enactment is hereby repealed and the following Schedule substituted therefor:—

Replacement of Schedule I of the principal enactment

“Schedule I
(section 2)

List of injuries deemed to result in permanent/partial disablement

<i>Injury</i>	<i>Percentage of loss of earning capacity</i>
Permanent and incurable paralysis of the limbs or injuries resulting in being permanently bedridden	100
Permanent incurable loss of mental capacity resulting in fatal incapacity to work or any other injury causing fatal incapacity to work	100
Eye Injuries	
(i) Total loss of sight in both eyes	100
(ii) Total loss of sight in one eye	80
Hearing Injuries	
(i) Total loss of hearing	80
(ii) Total loss of hearing in one ear	50

Workmen's Compensation (Amendment) 11
Act, No. 10 of 2022

Loss of Leg	
(i) at or above knee	90
(ii) at or below knee	80
Foot Injuries	
(i) Loss of both feet	100
(ii) Loss of one foot	90
Loss of Toes	
(i) Great toe-both phalanges	40
(ii) Great toe-one phalanx	20
(iii) Other than great toe, if more than one lost, each	20
Miscellaneous	
(i) Total loss of genitals	75
(ii) Partial loss of genital	60
(iii) Severe facial scarring or disfigurement	90
(iv) Severe bodily disfigurement, other than facial scarring or disfigurement to a maximum of	60
(v) Loss of single tooth	10
(vi) Loss of any member or part thereof not mentioned above (e.g. nose, breast, ear etc.) to be assessed by a medical officer up to a maximum of	60.”.

12 *Workmen's Compensation (Amendment)*
Act, No. 10 of 2022

Replacement of
Schedule IV of
the principal
enactment

27. Schedule IV of the principal enactment is hereby repealed and the following Schedule substituted therefor:—

“Schedule IV (Section 6)

Amount of Compensation Payable

<i>Monthly wages of the workman injured</i>		<i>Death of workman</i>	<i>Permanent disablement of workman</i>	<i>Half monthly compensation for temporary disablement of workman</i>
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
0	10,000	1,140,000	1,200,000	5,000
10,001	12,500	1,180,000	1,240,000	5,625
12,501	15,000	1,220,000	1,280,000	6,875
15,001	17,500	1,260,000	1,320,000	8,125
17,501	20,000	1,300,000	1,360,000	9,375
20,001	22,500	1,340,000	1,400,000	10,625
22,501	25,000	1,380,000	1,440,000	11,875
25,001	27,500	1,420,000	1,480,000	13,125
27,501	30,000	1,460,000	1,520,000	14,375
30,001	35,000	1,510,000	1,570,000	16,250
35,001	40,000	1,560,000	1,630,000	18,750
40,001	45,000	1,610,000	1,680,000	21,250
45,001	50,000	1,660,000	1,730,000	23,750
50,001	55,000	1,710,000	1,780,000	26,250
55,001	60,000	1,760,000	1,830,000	28,750
60,001	70,000	1,820,000	1,890,000	32,500
70,001	80,000	1,880,000	1,960,000	37,500
80,001	90,000	1,940,000	2,000,000	42,500
90,001	100,000	2,000,000	2,000,000	47,500
100,000	and above	2,000,000	2,000,000	47,500

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**LAND DEVELOPMENT (AMENDMENT)
ACT, No. 11 OF 2022**

[Certified on 19th of March, 2022]

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*Land Development (Amendment)
Act, No. 11 of 2022*

[Certified on 19th of March, 2022]

L.D.—O. 25/2005

AN ACT TO AMEND THE LAND DEVELOPMENT ORDINANCE
(CHAPTER 464)

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

- | | |
|--|--|
| <p>1. This Act may be cited as the Land Development (Amendment) Act, No. 11 of 2022.</p> | <p>Short title</p> |
| <p>2. The Land Development Ordinance (Chapter 464) (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the words “Land Commissioner” wherever those words occur in the principal enactment or in any written law, notice, notification, contract, communication or other document, of the words “Commissioner-General of Lands”.</p> | <p>Amendment of Land Development Ordinance (Chapter 464)</p> |
| <p>3. Section 5 of the principal enactment is hereby repealed and the following section is substituted therefore:-</p> <p>“Appointment of Additional Land Commissioners and other officers 5. There may be appointed one or more Additional Land Commissioners, Deputy Land Commissioners, Assistant Land Commissioners and such other officers as may, from time to time, be required for the purposes of this Ordinance.”.</p> | <p>Replacement of section 5 of the principal enactment</p> |
| <p>4. Section 19 of the principal enactment is hereby amended by the addition immediately after subsection (6) of that section, of the following new subsection:-</p> <p>“(7) Notwithstanding the provisions of paragraph (b) of subsection (6), the approval of the Divisional Secretary shall not be required when mortgaging such holding to a licenced commercial bank, the State Mortgage and Investment Bank, the Development Finance Corporation of Ceylon, the National</p> | <p>Amendment of section 19 of the principal enactment</p> |

Development Bank of Sri Lanka, the National Housing Development Authority, the Housing Development Finance Corporation Bank of Sri Lanka, any registered society or other prescribed institution.”.

Insertion of section 28 in the principal enactment

5. The following new section is hereby inserted immediately after section 27 of the principal enactment and shall have effect as section 28 of that enactment:-

“Grant not to issue for unsurveyed land 28. State Land which has not been surveyed by the Surveyor-General shall not be alienated by a grant.”.

Replacement of section 30 of the principal enactment

6. Section 30 of the principal enactment is hereby repealed and the following section is substituted therefore:-

“Plan to be attached to grant 30. The land alienated on any grant shall be described with reference to a plan prepared by or under the authority of the Surveyor-General and kept in his charge. The plan prepared by or under the authority of the Surveyor-General shall be attached to each grant.”.

Replacement of section 104 of the principal enactment

7. Section 104 of the principal enactment is hereby repealed and the following section is substituted therefore:-

“The President may cancel the grant 104. The President may make order cancelling the grant of a holding where the President is satisfied that-

- (a) there has been a failure of succession thereto either because of there is no person lawfully entitled to succeed or because no person so entitled is willing to succeed; or
- (b) the grant has been obtained fraudulently on false information or the grant has been issued to a person other than the legitimate occupant.”.

8. The following new sections are hereby inserted immediately after section 104 of the principal enactment which shall have effect as sections 104A, 104B, 104C and 104D:-

Insertion of sections 104A, 104B, 104C, and 104D to the principal enactment

“Notice to owner of holding who obtained grant on false information

104A. (1) If it appears to the Commissioner-General of Lands on the information as may be available or received from a person having an interest to the title of the holding under the provisions of this Act, as the case may be, that the owner of a holding has deliberately given false information in order to obtain a grant or the grant has been issued to a person other than the legitimate occupant, the Commissioner-General of Lands shall issue a notice to the owner or occupier of a holding in the prescribed form.

(2) Such notice shall specify that the grant issued in respect of such holding may be cancelled for reasons shown unless sufficient cause to the contrary is shown by the owner to the Commissioner-General of Lands on a date and at a time and place specified in such notice.

(3) The Commissioner-General of Lands may, on the information as may be available also cause a copy of such notice to be served on a person having an interest to the title of the holding under the provisions of this Act.

Period allowed for showing cause

104B. The date specified in a notice issued under section 104A shall not be less than thirty days from the date of the issue of such notice on the owner.

Notice to be posted on land and served on interested parties

104c. (1) The notice shall be served on the owner of the holding through registered post and a copy of the notice shall be affixed in a conspicuous place on the holding.

(2) Where—

- (a) an owner who has been served with a notice under subsection (1) cannot be found by the exercise of due diligence, the notice shall be deemed to be duly served on that owner if a copy thereof is left with some member of the family of such owner or with a person residing with such owner; or
- (b) there is no member of the family of that owner on whom the notice can be so served, the notice shall be deemed to be duly served on that owner if a copy thereof is affixed to some conspicuous part of the house or home in which the owner ordinarily resides.

Cancellation of a grant

104d. (1) Where a person who has been served a notice, fails to appear on the date and at the time and place specified in a notice or appears and states that he has no cause to show why the grant should not be cancelled, the Commissioner-General of Lands may, if the Commissioner-General of Lands is satisfied that there has been due service of such notice and that the grant has been obtained fraudulently, make recommendations together with the reasons for such recommendations to the Minister to whom the subject of Lands is assigned on the cancellation of such grant.

(2) The Minister may, where necessary call for further clarifications from the Commissioner-General of Lands in respect of such recommendations.

(3) Where the Minister is satisfied that there has been reasons to cancel the grant, the Minister shall forward the recommendations made by the Commissioner-General of Lands to the President.

(4) The President may, having considered the recommendations of the Commissioner-General of Lands make order whether or not to cancel the grant.

(5) Upon the receipt of the order of the President, the Commissioner-General of Lands shall inform such order to the relevant persons referred to in section 104c and take necessary action to comply with the order of the President.”.

9. Section 156 of the principal enactment is hereby amended by the insertion immediately after paragraph (*h*) thereof, of the following new paragraph:-

Amendment of section 156 of the principal enactment

“(ha) the procedure to be followed by the owner of the holding when disposing or mortgaging the holding under this Act;”.

10. The Third Schedule to the principal enactment is hereby repealed and the following Schedule is substituted therefore:-

Replacement of the Third Schedule to the principal enactment

“THIRD SCHEDULE

[Sections 51 and 72]

Rules

1. (*a*) The group of relatives from which a successor may be nominated for the purposes of section 51 shall be as set out in the subjoined table.

(b) The title of a holding or the land for the purposes of section 72, shall devolve on one only of the group of relatives of the permit holder or owner in the order of priority in which they are respectively mentioned in the subjoined table. The older being preferred to the younger where there are more relatives than one in any group.

(c) Where in any group of relatives mentioned in the subjoined table there are two or more persons of the same age equally entitled and willing to succeed to the title to the holding or the land, the title to the holding or the land shall devolve on such persons as may be determined by the Divisional Secretary of the relevant Divisional Secretary's Division where the land is situated.

(d) Notwithstanding the provisions of paragraphs (b) and (c) above-

- (i) where any person in the order of priority in which they are respectively mentioned in the subjoined table developed such land, the title to the holding or the land shall not devolve on the older person referred to in paragraph (b) but on the person who developed such land; or
- (ii) where there are two or more persons in the order of priority in which they are respectively mentioned in the subjoined table developed the land, the title to the holding or the land shall devolve on such persons who developed such land.

2. If any relative on whom the title to a holding or land devolves under the provisions of these rules is unwilling to succeed to such holding or land, the title thereto shall devolve upon the relative who is next entitled to succeed subject to the provisions of rule 1.

3. The Divisional Secretary shall, on being satisfied of the material facts before him and for reasons specified by him, determine such person or persons referred to in rule 1 according to the by laws, rules and regulations pertaining to the unit of subdivision or the minimum fraction specified by the relevant local authority, the provisions of the Agrarian Development Act, No. 46 of 2000 and the Irrigation Ordinance (Chapter 453).

Table

- | | |
|---------------------|-------------------------|
| (i) Children | (iv) Siblings |
| (ii) Grand Children | (v) Uncles and Aunts |
| (iii) Parents | (vi) Nephews and Nieces |

Land Development (Amendment) 7
Act, No. 11 of 2022

In this rule–

“Children” includes a child adopted according to law; and

“relative” means a relative by blood or adoption according to law and shall not include a relative by marriage.”.

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
SOCIALIST REPUBLIC OF
SRI LANKA**

**PREVENTION OF TERRORISM
(TEMPORARY PROVISIONS) (AMENDMENT)
ACT, No. 12 OF 2022**

[Certified on 29th of March, 2022]

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*Prevention of Terrorism (Temporary Provisions)
(Amendment) Act, No. 12 of 2022*

[Certified on 29th of March, 2022]

L.D.-O. 1/2022

AN ACT TO AMEND THE PREVENTION OF TERRORISM
(TEMPORARY PROVISIONS) ACT, NO. 48 OF 1979

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

1. This Act may be cited as the Prevention of Terrorism
(Temporary Provisions) (Amendment) Act, No. 12 of 2022.

Short title

2. Section 9 of the Prevention of Terrorism (Temporary
Provisions) Act, No. 48 of 1979 (hereinafter referred to as
the “principal enactment”) is hereby amended in the proviso
to subsection (1) thereof, by the substitution for the words
“eighteen months.” of the words “twelve months.”.

Amendment of
section 9 of Act,
No. 48 of 1979

3. The following new sections are hereby inserted
immediately after section 9 of the principal enactment and
shall have effect as sections 9A and 9B of that enactment: -

Insertion of
sections 9A and
9B in the
principal
enactment

“Certified
copy of the
detention
Order to be
served on the
Magistrate

9A. (1) The officer in charge of the place of
detention shall, forthwith and in any case, not
later than forty-eight hours from the time of
issuance of an Order under section 9, make
available a certified copy of such Order to the
Magistrate within whose judicial division the
place of detention of the person in respect of
whom such Order relates is situated, for the
Magistrate to visit such place of detention, in
terms of section 9B.

(2) The detention of any person under
section 9 shall be communicated to the Human
Rights Commission of Sri Lanka in terms of
section 28 of the Human Rights Commission
of Sri Lanka Act, No. 21 of 1996, for the persons
authorized by the Human Rights Commission
of Sri Lanka to visit the place of detention in
terms of that Act.

2 *Prevention of Terrorism (Temporary Provisions)
(Amendment) Act, No. 12 of 2022*

Duty of the
Magistrate to
visit place of
detention

9B. (1) It shall be the duty of every Magistrate who has received a certified copy of a detention Order in terms of subsection (1) of section 9A, to visit the place of detention of the person to whom the Order relates (in this section referred to as the “suspect”) at least once in every month during the period of detention, to ensure that the suspect is protected to the extent provided for in the Convention Against Torture and other Cruel, Inhumane or degrading Treatment or Punishment Act, No.22 of 1994.

(2) For the purpose of subsection (1), the Magistrate who visits any place of detention, shall–

(a) personally see the suspect, and look into his wellbeing, welfare and conditions under which he is kept at such place of detention; and

(b) record his observations and any complaint the suspect may make.

(3) Where the Magistrate is of the opinion, that the suspect may have been subjected to torture, the Magistrate may –

(a) direct that the suspect be produced before a Judicial Medical Officer for medical examination, and a report be submitted to him by such Judicial Medical Officer; and

(b) make an order to change the place of detention of the suspect.

*Prevention of Terrorism (Temporary Provisions) 3
(Amendment) Act, No. 12 of 2022*

(4) Where the report of such Judicial Medical Officer reveals that the suspect has been subjected to torture, the Magistrate shall make an appropriate order, to provide necessary medical treatment to the suspect.

(5) The Magistrate shall also direct the Inspector General of Police to commence an investigation into the alleged torture in order to enable the Attorney-General to institute criminal proceedings against the person who is alleged to have committed the torture.”.

4. Section 10 of the principal enactment is hereby repealed and the following section is substituted therefor:-

Replacement of section 10 of the principal enactment

“Order under section 9 to be final 10. An Order made under section 9 shall be final and shall not be called in question in any proceedings or in any court of law, save and except in proceedings under Article 126,140 or 141 of the Constitution.”.

5. The following new section is hereby inserted immediately after section 10 of the principal enactment and shall have effect as section 10A of that enactment:-

Insertion of section 10A in the principal enactment

“An Attorney- at- Law to have access to a person in remand or in detention 10A. (1) An Attorney- at- Law representing a person remanded or detained under this Act, shall have the right of access to such person and to make representations on behalf of such person, subject to such conditions as may be prescribed by regulations made under this Act or as provided for in other written law.

(2) A person remanded or detained under this Act shall have the right to communicate with his relatives, as provided for in written law.”.

4 *Prevention of Terrorism (Temporary Provisions)
(Amendment) Act, No. 12 of 2022*

Amendment of
section 11 of the
principal
enactment

6. Section 11 of the principal enactment is hereby amended as follows:-

(1) by the insertion immediately after subsection (1) thereof, of the following subsections:-

“(1A) The person to whom an Order made under subsection (1) relates, shall be produced before a Judicial Medical Officer for medical examination before serving such Order to such person and a report be submitted by the Judicial Medical Officer in respect of such person.

(1B) An Order made under subsection (1) shall be served on the person to whom the Order relates, by the Magistrate in whose judicial division such person resides and the report of the Judicial Medical Officer referred to in subsection (1A) shall be produced before the Magistrate to ensure that such person has not been subjected to torture before serving such Order on such person.

(1C) Where the report issued by the Judicial Medical Officer under subsection (1A) reveals that such person has been subjected to torture, the Magistrate shall—

(a) make an appropriate order to provide necessary medical treatment to such person; and

(b) where, at the time of serving on such person, an order made under subsection (1), an order of detention in respect of such person is also in force, make an order to change the place of detention of such person.

(1D) The Magistrate shall also direct the Inspector General of Police to commence an investigation into the alleged torture in order to enable the Attorney-General to institute criminal proceedings against the person who is alleged to have committed the torture.”.

Prevention of Terrorism (Temporary Provisions) 5
(Amendment) Act, No. 12 of 2022

(2) in the proviso to subsection (3) thereof, by the substitution for the words “eighteen months.” of the words “twelve months.”;

(3) by the repeal of subsection (5) thereof and the substitution therefor of the following subsection:-

“(5) An Order made by the Minister under subsection (1) shall be final and shall not be called in question in any proceedings or in any court of law, save and except in proceedings under Article 126, 140 or 141 of the Constitution.”.

7. Section 14 of the principal enactment is hereby repealed.

Repeal of section 14 of the principal enactment

8. Section 15 of the principal enactment is hereby amended by the addition immediately after subsection (2) thereof, of the following new subsection:-

Amendment of section 15 of the principal enactment

“(3) Every trial under this Act shall be held on a day to day basis, unless in the opinion of the court exceptional circumstances warrant postponement of the commencement or continuation of trial, for reasons which shall be recorded by court.”.

9. Section 15A of the principal enactment is hereby amended in subsection (1) thereof, by the substitution for the words and figures “section 19(a)”, of the word and figure “section 19”.

Amendment of section 15A of the principal enactment

10. The following new section is hereby inserted immediately after section 15A of the principal enactment and shall have effect as section 15B of that enactment:-

Insertion of new section 15B in the principal enactment

6 *Prevention of Terrorism (Temporary Provisions)
(Amendment) Act, No. 12 of 2022*

“Grant of
bail to
persons in
remand or in
detention

15B. Notwithstanding anything to the contrary in the provisions of this Act, if the trial against a person remanded or detained under this Act has not commenced after the expiration of twelve months, from the date of arrest, the Court of Appeal may release such person on bail, upon an application in that behalf, made by the suspect or an Attorney-at-Law on his behalf:

Provided however, notwithstanding the provisions of subsection (2) of section 15, the High Court may in exceptional circumstances release the suspect on bail subject to such conditions as the High Court may deem fit:

Provided further, where the trial against an accused in respect of whom the indictment has been forwarded and filed in the High Court, has not commenced after the expiration of twelve months from the date of such filing, the High Court may consider to release such person on bail, upon an application in that behalf made by the accused or an Attorney-at-Law on his behalf.”.

Replacement of
section 19 of
the principal
enactment

11. Section 19 of the principal enactment is hereby repealed and the following section is substituted therefor:-

“Provisions
of any
written law
relating to
the grant of
bail not to
apply to
persons
accused of
any offence
under this
Act

19. Notwithstanding the provisions of any other written law, every person convicted by any court of any offence under this Act shall, notwithstanding that he has lodged a petition of appeal against his conviction or the sentence imposed on him, be kept on remand until the determination of the appeal:

Provided however, that the Court of Appeal may in exceptional circumstances release on bail any such person subject to such conditions as the Court of Appeal may deem fit .”.

Prevention of Terrorism (Temporary Provisions) 7
(Amendment) Act, No. 12 of 2022

12. Section 26 of the principal enactment is hereby repealed and the following section is substituted therefor:-

Replacement
of section 26
of the
principal
enactment

“Protection
of officers
&c.

26. (1) An Order made or direction given under this Act may be questioned in proceedings under Article 126, 140 or 141 of the Constitution.

(2) Subject to the provisions of subsection (1), no suit, prosecution or other proceeding, civil or criminal, shall lie against any officer or person for any act or thing done in good faith in pursuance of any Order made or direction given under this Act.”.

13. Section 31 of the principal enactment is hereby amended as follows:-

Amendment of
section 31 of the
principal
enactment

- (1) by the repeal of the definition of the expression “newspaper”;
- (2) by the repeal of the definition of the expression “printing press”; and
- (3) by the insertion immediately after the definition “specified person” of the following definition:-

“ “torture” shall have the same meaning assigned to such expression under the Convention Against Torture and other Cruel, Inhumane or degrading Treatment or Punishment Act, No.22 of 1994;”.

14. 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**

**SRI LANKA INSTITUTE OF TAXATION
(INCORPORATION) (AMENDMENT)
ACT, No. 13 OF 2023**

[Certified on 21st of August, 2023]

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Sri Lanka Institute of Taxation
(Incorporation) (Amendment) Act, No. 13 of 2023

[Certified on 21st of August, 2023]

L.D.–O. (Inc.)–21/2022

AN ACT TO AMEND THE SRI LANKA INSTITUTE OF TAXATION
(INCORPORATION) ACT, NO. 21 OF 2000

WHEREAS the Sri Lanka Institute of Taxation was incorporated by the Sri Lanka Institute of Taxation (Incorporation) Act, No. 21 of 2000: Preamble

AND WHEREAS the Sri Lanka Institute of Taxation wishes to change its name and that certain amendments be made to the aforesaid Act for the purpose of more effectually carrying out the objects of the said Corporation:

AND WHEREAS the Sri Lanka Institute of Taxation has applied that amendments be made to the aforesaid Act and it will be for the public advantage to grant the said application:

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

1. This Act may be cited as the Sri Lanka Institute of Taxation (Incorporation) (Amendment) Act, No. 13 of 2023. Short title

2. In every context in which the Sri Lanka Institute of Taxation is mentioned in the Sri Lanka Institute of Taxation (Incorporation) Act, No. 21 of 2000 (hereinafter referred to as the “principal enactment”) or in any rule, notice or other document made or issued thereunder, there shall, unless the context otherwise requires, be substituted for the words “Sri Lanka Institute of Taxation” of the words “Chartered Institute of Taxation of Sri Lanka”. General amendment to the Act, No. 21 of 2000

3. Section 4 of the principal enactment is hereby amended as follows:— Amendment of section 4 of the principal enactment

(1) by the insertion immediately after paragraph (e) of that section of the following paragraph:—

“(ea) to formulate a welfare scheme for the benefit of the members of the Corporation in accordance with the rules made under section 8 of the Act;”;

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

“(o) to appoint, employ, dismiss or terminate the services of officers and servants of the Corporation and exercise disciplinary control over them and to pay them such salaries, allowances and gratuities in accordance with the rules made under section 8 of the Act;”.

Amendment
of section 6
of the
principal
enactment

4. Section 6 of the principal enactment is hereby amended as follows:-

- (1) in paragraph (b) of that section, by the substitution for the words “other publication acceptable to the Council;” of the words “other publication acceptable to the Council; or”; and

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

“(c) a person who possesses any other qualification in the field of finance or taxation as may be specified by the rules made under section 8 of the Act.”.

Amendment
of section 8
of the
principal
enactment

5. Section 8 of the principal enactment is hereby amended in subsection (1) of that section as follows:-

- (1) by the repeal of paragraph (a) of that subsection and the substitution therefor of the following paragraph:-

“(a) the classification of membership, admission, withdrawal, expulsion or resignation of members and fees, payable by each class of members or for qualifying examinations or approved courses of study or any other services provided by the Corporation, under the provisions of the Act;”;

- (2) in paragraph (d) of that subsection by the substitution for the word “appointment,” of the words “the terms and conditions of the appointment;” and
- (3) by the insertion immediately after paragraph (d) of that subsection of the following paragraph:-

“(da) the qualifications and disqualifications to be a member of the Council and the Corporation;”.

6. Section 9 of the principal enactment is hereby repealed and the following section is substituted therefor:-

Replacement of section 9 of the principal enactment

“Use of letters or titles after name

9. Where any member of the Corporation is-

- (a) a fellow member, he shall be entitled to use after his name, the letters FCIT;
- (b) an associate member, he shall be entitled to use after his name, the letters ACIT;
- (c) an honorary fellow member, he shall be entitled to use after his name, the title Honorary FCIT; or

- (d) an honorary associate member, he shall be entitled to use after his name, the title Honorary ACIT.”.

Amendment of section 10 of the principal enactment

7. Section 10 of the principal enactment is hereby amended by the substitution for the words “use titles or letters after his name FTII (Sri Lanka) or Honorary ATII (Sri Lanka)” of the words “use titles or letters after his name FCIT, ACIT, Honorary FCIT or Honorary ACIT”.

Insertion of new section 13A in the principal enactment

8. The following new section is hereby inserted immediately after section 13 and shall have effect as section 13A of the principal enactment:-

“Members of the Council officers, and servants of the Corporation not to be liable for acts done in good faith

13A. The members of the Council, officers and servants of the Corporation shall not be liable for any act done or purported to be done or any omission made in good faith during the exercise, performance or discharge of their powers, duties or functions under this Act, provided that such immunity shall not extend to-

- (a) liability for a criminal offence under any written law for the time being in force;
- (b) any act done in contravention of the provisions of this Act, or any other applicable written law, or any regulation made thereunder.”.

Saving for contracts etc

9. (1) Every contract, agreement or other instrument or document whatsoever made, issued or executed prior to the date of commencement of this Act, and subsisting on that date by or in favour of the Sri Lanka Institute of Taxation shall be deemed, from and after the date of commencement of this Act, to be and to have been made, issued or executed by or in, favour of the Chartered Institute of Taxation of Sri Lanka.

Sri Lanka Institute of Taxation 5
(Incorporation) (Amendment) Act, No. 13 of 2023

(2) All suits, actions, appeals and other legal proceedings instituted by or against the Sri Lanka Institute of Taxation and pending on the day immediately prior to the date of the commencement of this Act, shall not abate or be discontinued, and may be continued or enforced by or against the Chartered Institute of Taxation of Sri Lanka.

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

Sinhala text to
prevail in case
of inconsistency

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

SURCHARGE TAX ACT, No. 14 OF 2022

[Certified on 08th of April, 2022]

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Surcharge Tax Act, No. 14 of 2022

[Certified on 08th of April, 2022]

L.D.-O. 2/2022

AN ACT TO PROVIDE FOR THE IMPOSITION OF SURCHARGE TAX AND 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 Surcharge Tax Act, No. 14 of 2022. Short title
2. (1) There shall be levied, subject to the succeeding provisions of this Act, a tax to be called Surcharge Tax (hereinafter referred to as “the tax”) from – Imposition of Surcharge Tax
 - (a) any individual, partnership or company, whose taxable income calculated in accordance with the provisions of the Inland Revenue Act, No. 24 of 2017, exceeds rupees two thousand million, for the year of assessment commenced on April 1, 2020, at the rate of twenty five *per centum* on the taxable income of such individual, partnership or company, for such year of assessment:

Provided however, the income of a partner derived from a partnership shall not be taken into account when calculating the taxable income of such partner as an individual under this paragraph, if the tax has been paid by the partnership on such taxable income; and
 - (b) each company of a group of companies, of which the aggregate of the taxable income of all subsidiaries and the holding company in that group of companies, calculated in accordance with the provisions of the Inland Revenue Act, No. 24 of 2017, exceeds rupees two thousand million, for the year of assessment commenced on April 1, 2020, at the rate of twenty five *per centum*, on the taxable

income of each such company after deducting the gains and profits from dividends received from a subsidiary which is part of such taxable income of each such company, for such year of assessment, notwithstanding that the taxable income of any one of such companies does not exceed rupees two thousand million:

Provided however, if a company is liable to pay the tax in terms of paragraph (b), such company shall not be liable to pay the tax in terms of paragraph (a).

(2) In calculating the aggregate of the taxable income under paragraph (b) of subsection (1), any subsidiary or any holding company of such group of companies which has a nil amount of taxable income, due to losses or unrelieved losses, shall not be taken into account.

(3) Where the Commissioner-General has approved an alternative period of twelve months under the provisions of the Inland Revenue Act, No. 24 of 2017, for the purpose of maintaining accounts of any company liable to pay the tax under this Act, such approved period shall be deemed to be the year of assessment commenced on April 1, 2020, for the purposes of this Act.

(4) Every individual, partnership, company and the subsidiaries and the holding company of every group of company liable to pay the tax under this Act, shall pay the tax in two equal installments on or before, the twentieth day of April and twentieth day of July of 2022, to the Commissioner-General.

(5) 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.

(6) Notwithstanding any provision to the contrary in any other written law, –

- (a) the tax levied under this Act shall be deemed to be an expenditure in the financial statement relating to the year of assessment commenced on April 1, 2020;
- (b) no deduction shall be granted in calculating the taxable income under the Inland Revenue Act, No. 24 of 2017, for any year of assessment, for the payment of the tax under this Act;
- (c) no deduction shall be granted in calculating the Value Added Tax on the supply of financial services under the Value Added Tax Act, No. 14 of 2002, for the payment of the tax under this Act.

(7) For the purpose of this section “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, a partnership, a company and the subsidiaries and the holding company of a group of companies other than the companies referred to in paragraph (a), shall have the same meaning assigned to such expression under section 3 of the Inland Revenue Act, No. 24 of 2017.

Tax return shall
be furnished

3. (1) Every individual, partnership, company and the subsidiaries and the holding company of every group of company chargeable with the tax under this Act shall on or prior to April 20, 2022, furnish in writing to the Commissioner-General, a tax return in the specified form containing such particulars as may be specified by the Commissioner-General.

(2) The Commissioner-General shall specify –

- (a) the form for tax returns;
- (b) the information to be furnished on the tax return and attachments if any, required to be filed with the tax return; and
- (c) the manner of filing.

(3) For the purpose of this Act, a tax return furnished under subsection (1) shall be treated as a “tax return” under the provisions of the Inland Revenue Act, No. 24 of 2017 and shall result in a self-assessment.

Default in
payment of the
tax

4. (1) Where any individual, partnership, company or the subsidiaries and the holding company of any group of companies is liable to pay the tax under this Act, fails to pay such tax, as provided for in this Act, such individual, partnership, company or subsidiaries and the holding company of the group of companies shall be deemed to be a defaulter of the tax under this Act.

(2) It shall be lawful for an assessment to be made in the name of the partnership and the amounts thereon shall be recoverable out of the assets of the partnership, or from any partner, or from any agent of the partnership.

5. (1) Subject to the provisions of subsections (2) and (3), the provisions of Chapter IX, Chapter X, Chapter XI, Chapter XII, Chapter XIII, Chapter XIV, Chapter XV, Chapter XVI, Chapter XVII, Chapter XVIII of the Inland Revenue Act, No.24 of 2017 shall, *mutatis mutandis*, be applicable to the administration, record keeping and information collection, tax returns, assessments, objections and appeals, liability for and payment of tax, interest, recovery of tax, penalties and criminal proceedings under this Act.

Application of the certain provisions of the Inland Revenue Act, No.24 of 2017

(2) Every reference to income tax in any such provisions of the Inland Revenue Act, No.24 of 2017, shall be deemed to be a reference to the tax charged and levied in terms of the provisions of this Act.

(3) Any default assessment, amended assessment or additional assessment shall not be made in respect of an individual, a partnership, a company or the subsidiaries and the holding company of a group of companies after the thirty first day of December, 2024:

Provided however, above time limit shall not apply for making any amended assessment based on a decision of objection or appeal.

6. In this Act, unless the context otherwise requires—

Interpretation

“Commissioner-General” shall have the same meaning assigned to such expression under the Inland Revenue Act, No. 24 of 2017;

“Company” shall have the same meaning assigned to such expression under the Inland Revenue Act, No. 24 of 2017 but does not include any Employees’ Trust Fund, Provident Fund, Pension Fund, Pension Trust Fund, Gratuity or Termination Fund including –

- (a) Employees' Provident Fund established under section 2 of the Employees' Provident Fund Act, No. 15 of 1958;
- (b) Employees' Trust Fund established under section 3 of the Employees' Trust Fund Act, No. 46 of 1980;
- (c) Ceylon Electricity Board Provident Fund and Ceylon Electricity Board Pension Fund established under paragraph (j) of section 12 of the Ceylon Electricity Board Act, No. 17 of 1969;
- (d) Universities Provident Fund established under section 90 of the Universities Act, No. 16 of 1978;
- (e) Mercantile Service Provident Society established under section 3 of the Chamber of Commerce Ordinance (Chapter 289);
- (f) Bank of Ceylon Provident Fund established by the Bank of Ceylon established under the Bank of Ceylon Ordinance (Chapter 397);
- (g) Hatton National Bank Employees' Provident Fund established by the Hatton National Bank Public Limited Company incorporated under the Companies Act, No. 7 of 2007;
- (h) People's Bank Pension Trust Fund established under paragraph (l) of subsection (1) of section 5 of the People's Bank Act, No. 29 of 1961;
- (i) Sri Lanka Central Bank Employees' Pension Fund established under paragraph (b) of section 10 of the Monetary Law Act (Chapter 422)

- (j) Sri Lanka Telecom Provident Fund established by the Sri Lanka Telecom Public Limited Company incorporated under the Companies Act, No. 7 of 2007;
- (k) National Insurance Trust Fund established under section 3 of the National Insurance Trust Fund Act, No. 28 of 2006;
- (l) Bank of Ceylon Pension Trust Fund 2014 (Post 1996) established under the Trusts Ordinance (Chapter 87); and
- (m) any provident fund or contributory pension scheme approved by the Commissioner of Labour in terms of Part IV of the Employees' Provident Fund Act, No. 15 of 1958;

“group of companies” means a holding company and its subsidiaries;

“holding company” means a company which as at the Thirty First day of March 2021, 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;

“partnership” shall have the same meaning assigned to such expression under the Inland Revenue Act, No. 24 of 2017;

“tax return” shall have the same meaning assigned to such expression under the Inland Revenue Act, No. 24 of 2017;

“subsidiary” means a company in which as at the Thirty First day of March 2021, more than fifty *per centum* of its shares with voting rights were 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;

“year of assessment” shall have the same meaning assigned to such expression under section 20 of the Inland Revenue Act, No. 24 of 2017.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**SRI SHAKYASINHARAMA VIHARASTHA
KARYASADHAKA SANVIDANAYA
(INCORPORATION) ACT, No. 15 OF 2022**

[Certified on 18th of May, 2022]

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*Sri Shakyasinharama Viharastha Karyasadhaka
Sanvidanaya (Incorporation) Act, No. 15 of 2022*

[Certified on 18th of May, 2022]

L.D.–O. (Inc.) 19/2017

AN ACT TO INCORPORATE THE SRI SHAKYASINHARAMA
VIHARASTHA KARYASADHAKA SANVIDANAYA

WHEREAS an Organization called and known as the “Sri Shakyasinharama Viharastha Karyasadhaka Sanvidanaya” has heretofore been established in Sri Lanka for the purpose of effectually carrying out its objects and transacting all matters connected with the said Organization according to the rules agreed to by its members:

Preamble

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

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

1. This Act may be cited as the Sri Shakyasinharama Viharastha Karyasadhaka Sanvidanaya (Incorporation) Act, No. 15 of 2022.

Short title

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

Incorporation of
the Sri
Shakyasinharama
Viharastha
Karyasadhaka
Sanvidanaya

2 *Sri Shakyasinharama Viharastha Karyasadhaka Sanvidanaya (Incorporation) Act, No. 15 of 2022*

(2) The body corporate shall be deemed to be a Voluntary Social Service Organization within the meaning and for the purpose of the Voluntary Social Services Organizations (Registration and Supervision) Act, No. 31 of 1980 and the provisions of that Act shall apply to and in relation to the management of the affairs of the body corporate.

General objects
of the body
corporate

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

- (a) to attend activities on religious development and the development of the persons;
- (b) to develop, protect and conserve Sri Shakyasinharamaya and other associated temples;
- (c) to promote and foster humanitarian ideas, good values and morals;
- (d) to carry out awareness programmes for the general public including school children of the value of acquiring knowledge in Sinhala, English, Sanskrit and other languages, computer and technical knowledge;
- (e) to implement cultural programmes aiming at the participation of the members of the public in such programmes; and
- (f) to extend support to services rendered by senior citizens' organizations and to encourage such organizations.

4. The objects of the body corporate shall be carried out in accordance with written law and in such manner so as not to create any conflict between the work of the body corporate and any work being carried out simultaneously by any Ministry or Department of the Government or of any Provincial Council or any Local Authority.

Body corporate to ensure no conflict with work of Ministry or Department of the Government or any Provincial Council

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

Management of the affairs of the body corporate

(2)(a) The members of the Board of the Organization holding office on the day immediately preceding the date of commencement of this Act shall, subject to the rules made under paragraph (b), function as an Interim Board of the body corporate until the first Board is appointed or elected in the manner provided for by rules made under section 7.

(b) Subject to the provisions of section 7, the Interim Board of the body corporate shall have the power to make rules for the interim administration of the body corporate and for election or appointment of the members of the first Board of the body corporate, not inconsistent with the provisions of this Act or any other written law.

(c) Any decision of the Interim Board shall be taken by the majority of its members present at such meeting.

(d) The First Board of the body corporate shall be appointed or elected within one year of the date of commencement of this Act.

(3)(a) Every office bearer of the Board including the patrons and advisors, shall be appointed or elected for a

4 *Sri Shakyasinharama Viharastha Karyasadhaka
Sanvidanaya (Incorporation) Act, No. 15 of 2022*

period of three years and any such office bearer, patron or advisor shall be eligible for re-appointment or re-election after lapse of the said period of three years.

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

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

Powers of the
body corporate

6. Subject to the provisions of this Act and any other written law, the body corporate shall have the power to do, perform and execute the following acts for the achievement of the objects of the body corporate:—

- (a) to purchase, rent, construct, renovate and otherwise obtain lands or buildings which may be required for the purposes of the body corporate and to deal with or dispose of the same as may be determined by the Board with a view to promoting the objects of the body corporate;
- (b) to enter into and perform or carry out, whether directly or through any officer or agent authorized in that behalf by the body corporate, all such contracts or agreements as may be necessary for the attainment of the objects or the exercise of the powers of the body corporate;
- (c) to borrow or raise funds with or without securities and to receive grants, gifts or donations in cash or kind:

Provided that, the Board shall obtain the prior written approval of the Department of External Resources in respect of all foreign grants, gifts or donations made to the body corporate;

- (d) to make, draw, accept, discount, endorse, negotiate, buy, sell and issue bills of exchange, cheques, promissory notes and other negotiable instruments and to open, operate, maintain and close accounts in any bank in Sri Lanka approved by the Board;
- (e) to invest any funds that are not immediately required for the purposes of the body corporate, in such manner as the Board may determine;
- (f) to undertake, accept, execute, perform and administer any lawful trust having objects similar to the objects of the body corporate or any real or personal property with a view to promoting the objects of the body corporate;
- (g) to appoint, employ, dismiss or terminate the services of officers and servants of the body corporate and exercise disciplinary control over them and to pay them such salaries, allowances and gratuities as may be determined by the body corporate;
- (h) to organize lectures, seminars and conferences with a view to promoting the objectives of the body corporate;
- (i) to liaise and co-ordinate with other local and foreign institutions having similar objects to that of the body corporate; and
- (j) to train officers and servants in Sri Lanka or abroad for the purposes of the body corporate.

6 *Sri Shakyasinharama Viharastha Karyasadhaka
Sanvidanaya (Incorporation) Act, No. 15 of 2022*

Rules of the
body corporate

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

- (a) the classification of membership, admission, withdrawal, expulsion or resignation of members and fees payable by the members;
- (b) the election of office bearers of the Board or vacation of or removal from office of office bearers and the powers, duties and functions of the office bearers;
- (c) the terms and conditions of appointment, powers, functions and duties of various officers, and servants of the body corporate;
- (d) the procedure to be followed for the summoning and holding of meetings of the body corporate or of the Board, or notices and agenda of such meetings, the quorum and the conduct of business thereat;
- (e) the qualifications and disqualifications to be a member of the Board and the body corporate;
- (f) the administration and management of the property of the body corporate;
- (g) the procedure governing the manner of liaising and coordinating with other local and foreign institutions having objects similar to that of the body corporate; and

*Sri Shakyasinharama Viharastha Karyasadhaka 7
Sanvidanaya (Incorporation) Act, No. 15 of 2022*

(h) generally the management of the affairs of the body corporate and the accomplishment of its' objects and dissolution of the body corporate.

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

(3) The rules made under subsection (1) shall be published in the *Gazette* within three months upon making of such rules and shall come into effect on the date of such publication.

(4) The members of the body corporate shall at all times be subject to the rules of the body corporate.

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

Register of
members

9. (1) The body corporate shall have its own Fund.

Fund of the
body corporate

(2) All moneys received by way of gifts, bequests, donations, subscriptions, contributions, fees or grants for and on account of the body corporate shall, subject to the provisions of section 6(c), be deposited in one or more banks approved by the Board to the credit of the body corporate.

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

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

Accounts and
auditing

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

8 *Sri Shakyasinharama Viharastha Karyasadhaka
Sanvidanaya (Incorporation) Act, No. 15 of 2022*

(3) The accounts of the body corporate shall be audited annually by the Auditor-General or a qualified auditor appointed by Auditor-General in terms of provisions of Article 154 of the Constitution and be certified by the Auditor-General or such qualified auditor.

(4) For the purposes of this section, “qualified auditor” means—

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

Annual Report

11. (1) The Board shall prepare a report of the activities of the body corporate for each financial year and submit such report together with the audited statement of accounts and a list of all assets and liabilities of the body corporate certified by the Auditor-General or a qualified auditor referred to in section 10, to the Ministry of the Minister assigned the subject of Buddha Sasana under Article 44 or 45 of the Constitution and to the Registrar of Voluntary Social Services Organizations appointed under the Voluntary Social Services Organizations (Registration and Supervision) Act, No. 31 of 1980 before the expiration of six months of the year succeeding the year to which such report relates.

(2) A separate statement of accounts relating to the foreign and local moneys received by the body corporate, the details of all contracts and agreements entered into by the body corporate and the rules of the body corporate made under section 7 during the financial year shall be attached to the report referred to in subsection (1).

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

Debts due by
and payable to
the Organization

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

Body corporate
may hold
property
movable and
immovable

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

Application of
moneys and
property

15. (1) The Seal of the body corporate shall not be affixed to any instrument whatsoever, except in the presence of two members of the Board who shall sign their names to the instrument in token of their presence and such signing shall be independent of the signing of any person as a witness.

Seal of the body
corporate

10 *Sri Shakyasinharama Viharastha Karyasadhaka
Sanvidanaya (Incorporation) Act, No. 15 of 2022*

(2) The Seal of the body corporate shall be in the custody of an office bearer of the Board as may be decided by the Board.

Property
remaining on
dissolution

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

(2) For the purposes of subsection (1) the appropriate institution shall be determined by the members of the body corporate with the approval of the Registrar of Voluntary Social Services Organizations appointed under the Voluntary Social Services Organization (Registration and Supervision) Act, No. 31 of 1980 immediately before the dissolution at a general meeting by the majority of votes of the members present.

Saving of the
rights of the
Republic

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

Sinhala text to
prevail in case
of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**SRI LANKA ELECTRICITY (AMENDMENT)
ACT, No. 16 OF 2022**

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*Sri Lanka Electricity (Amendment)
Act, No. 16 of 2022*

[Certified on 15th of June, 2022]

L.D.-O. 8/2019

AN ACT TO AMEND THE SRI LANKA ELECTRICITY
ACT, No. 20 OF 2009

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

- | | |
|--|---|
| <p>1. This Act may be cited as the Sri Lanka Electricity (Amendment) Act, No.16 of 2022.</p> | <p>Short title</p> |
| <p>2. Section 8 of the Sri Lanka Electricity Act, No. 20 of 2009 (hereinafter referred to as the “principal enactment”) is hereby repealed and the following section substituted therefor:-</p> <p>“participating in a bidding process for the generation of electricity</p> <p>8. Any person may participate in a bidding process for the generation of electricity.”.</p> | <p>Replacement of section 8 of Act, No. 20 of 2009</p> |
| <p>3. Section 9 of the principal enactment is hereby amended as follows:-</p> <p>(1) by the repeal of subsection (1) thereof and the substitution therefor of the following:-</p> <p style="padding-left: 40px;">“(1) Any person shall be eligible to apply for the issue of a generation licence to generate electricity.”; and</p> <p>(2) by the repeal of subsection (1A) thereof.</p> | <p>Amendment of section 9 of the principal enactment</p> |
| <p>4. Section 43 of the principal enactment is hereby amended as follows:-</p> <p>(1) by the repeal of subsection (3) thereof ; and</p> | <p>Amendment of section 43 of the principal enactment</p> |

2 *Sri Lanka Electricity (Amendment)*
Act, No. 16 of 2022

(2) in the proviso to subsection (4) thereof-

(a) by the substitution for the words “any existing generation plant that is being developed:-”, of the words “any existing generation plant that is being developed or to be developed-”; and

(b) in paragraph (a) thereof by the substitution for the words “to be operated at least cost;”, of the words “to be operated at least cost; or”.

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.

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**CIVIL PROCEDURE CODE (AMENDMENT)
ACT, No. 17 OF 2022**

[Certified on 23rd of June, 2022]

Printed on the Order of Government

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Civil Procedure Code (Amendment)
Act, No. 17 of 2022

[Certified on 23rd of June, 2022]

L.D.—O. 58/2021

AN ACT TO AMEND THE CIVIL PROCEDURE CODE (CHAPTER 101)

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

1. This Act may be cited as the Civil Procedure Code (Amendment) Act, No. 17 of 2022. Short title

2. The following new section is hereby inserted immediately after section 154 of the Civil Procedure Code (Chapter 101) and shall have effect as section 154A of that Code:- Insertion of new section 154A into Chapter 101

“Proof of deed or document unnecessary in certain events

154A. (1) Notwithstanding the provisions of the Evidence Ordinance (Chapter 14), in any proceedings under this Code, it shall not be necessary to adduce formal proof of the execution or genuineness of any deed, or document which is required by law to be attested, other than a will executed under the Wills Ordinance (Chapter 60), and on the face of it purports to have been duly executed, unless—

(a) in the pleadings or further pleadings in an action filed under regular procedure in terms of this Code, the execution or genuineness of such deed or document is impeached and raised as an issue; or

(b) the court requires such proof:

2 *Civil Procedure Code (Amendment)*
Act, No. 17 of 2022

Provided that, the provisions of this section shall not be applicable in an event, a party to an action seeks to produce any deed or document not included in the pleadings of that party at any proceedings under this Code.

(2) The provisions of subsection (1), shall *mutatis mutandis* apply in the actions on summary procedure under this Code.”.

Transitional
Provisions

3. Notwithstanding anything contained in section 2 of this Act, and the provisions of the Evidence Ordinance, in any case or appeal pending on the date of coming into operation of this Act –

- (a) (i) if the opposing party does not object or has not objected to it being received as evidence on the deed or document being tendered in evidence; or
- (ii) if the opposing party has objected to it being received as evidence on the deed or document being tendered in evidence but not objected at the close of a case when such document is read in evidence,

the court shall admit such deed or document as evidence without requiring further proof;

- (b) if the opposing party objects or has objected to it being received as evidence, the court may decide whether it is necessary or it was necessary as the case may be, to adduce formal proof of the execution or genuineness of any such deed or document considering the merits of the objections taken with regard to the execution or genuineness of such deed or document.

Civil Procedure Code (Amendment) 3
Act, No. 17 of 2022

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

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GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
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**CODE OF CRIMINAL PROCEDURE
(AMENDMENT) ACT, No. 18 OF 2022**

[Certified on 23rd of June, 2022]

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*Code of Criminal Procedure (Amendment)
Act, No. 18 of 2022*

[Certified on 23rd of June, 2022]

L. D.-O. 45/2017

AN ACT TO AMEND THE CODE OF CRIMINAL PROCEDURE
ACT, No. 15 OF 1979

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

1. This Act may be cited as the Code of Criminal Procedure (Amendment) Act, No.18 of 2022. Short title

2. Section 442 of the Code of Criminal Procedure Act, No. 15 of 1979 (hereinafter referred to as the “principal enactment”) is hereby repealed and the following section is substituted therefor: - Replacement of section 442 of Act, No. 15 of 1979

“Copies of a judgment or final order or any deposition or other part of record

442. If any person affected by a judgment or final order of a criminal court desires to have a copy of the judgment or the final order or any deposition or other part of the record, he shall on applying for such copy, be furnished therewith by the court, upon payment therefor, of a fee determined from time to time by the Secretary to the Ministry of the Minister assigned the subject of Justice, by Notification published in the *Gazette*, unless the court for some special reason thinks fit to furnish it free of cost:

Provided however, the complainant and every accused person of the respective case shall be furnished with one certified copy each, of the judgment or final order of the record, free of cost.”.

2 *Code of Criminal Procedure (Amendment)*
Act, No. 18 of 2022

Amendment of
section 443 of
the principal
enactment

3. Section 443 of the principal enactment is hereby amended in paragraph (b), by the substitution for the words and figures, “on payment made at the rates mentioned in section 442” of the words and figures “subject to the provisions of section 442”.

Sinhala text to
prevail in case
of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**INDUSTRIAL DISPUTES (SPECIAL PROVISIONS)
ACT, No. 19 OF 2022**

[Certified on 23rd of June, 2022]

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*Industrial Disputes (Special Provisions)
Act, No. 19 of 2022*

[Certified on 23rd of June, 2022]

L.D.-O. 22/2020

AN ACT TO MAKE SPECIAL PROVISIONS TO EMPOWER THE LABOUR TRIBUNALS TO HEAR, TRY, DETERMINE AND DISPOSE OF ALL ENFORCEMENT PROCEEDINGS AND PROSECUTIONS UNDER THE PROVISIONS OF SPECIFIED ENACTMENTS 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 Industrial Disputes (Special Provisions) Act, No. 19 of 2022 and shall come into operation on such date as the Minister may, in consultation with the Minister assigned the subject of Justice, appoint by Order published in the *Gazette*.

Short title and date of operation

2. (1) Every labour tribunal established under section 31A of the Industrial Disputes Act (Chapter 131) shall, in addition to the powers and duties conferred by written law, exercise the powers conferred upon a Magistrate for the purpose of enforcement of any award made by any arbitrator or industrial court or any order made by the labour tribunal under the provisions of the Industrial Disputes Act (Chapter 131) or any decision of the Commissioner or recovery of payment upon a certificate issued by the Commissioner or implementation of the provisions incidental hitherto of the enactments specified in the Schedule I hereto (in this Act referred to as the “specified enactments”).

Labour tribunal to exercise the power of a Magistrate

(2) For the purposes of this Act, the jurisdiction of a labour tribunal as mentioned above shall, subject to the provisions of subsection (3), be limited to a judicial division of a Magistrate’s Court as may be demarcated under subsection (3) of section 5 of the Judicature Act, No. 2 of 1978 where the labour tribunal is situated.

2 *Industrial Disputes (Special Provisions)*
Act, No. 19 of 2022

(3) The jurisdiction of a labour tribunal referred to in Column I of the Schedule II hereto shall be limited to the judicial division of the Magistrate's Court referred to in the corresponding entry in Column II of that Schedule.

(4) For the avoidance of doubt, it is hereby declared that the Magistrate's Court shall continue to exercise such other powers other than the powers under subsection (1) of this section as specified in the specified enactments in any judicial division of the Magistrate's Court including judicial division specified in Column II of Schedule II.

Applicability of the provisions of Code of Criminal Procedure Act, No. 15 of 1979 and Evidence Ordinance (Chapter 14)

3. (1) The President of a labour tribunal specified in Column I of Schedule II shall have the power and authority to hear, try, determine and dispose of cases in a summary way by virtue of the provisions of the Code of Criminal Procedure Act, No. 15 of 1979 in relation to the enforcement of any award made by any arbitrator or industrial court or any order made by the labour tribunal under the provisions of the Industrial Disputes Act (Chapter 131) or any decision of the Commissioner or recovery of payment upon a certificate issued by the Commissioner or implementation of the provisions of the specified enactments.

(2) There shall be a duly appointed Registrar and an incidental staff for the purpose of implementing the functions specified under subsection (1) of section 2 of this Act.

(3) The provisions of the Code of Criminal Procedure Act, No. 15 of 1979 and Evidence Ordinance (Chapter 14) shall *mutatis mutandis* apply to and in relation to the procedure to hear, try, determine and dispose of the suits or prosecutions before the labour tribunal:

Provided that, the provisions of Evidence Ordinance (Chapter 14) shall not apply for the conduct of proceedings under section 31B of the Industrial Disputes Act (Chapter 131) by the labour tribunal.

Sinhala text to prevail in case of inconsistency

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

Industrial Disputes (Special Provisions) 3
Act, No. 19 of 2022

Schedule I

[section 2(1)]

1. Allowances to Plantation Workers Act, No. 72 of 1981
2. Budgetary Relief Allowance of Workers Law (No. 1) Law, No. 1 of 1978
3. Budgetary Relief Allowance of Workers (No. 2) Law, No. 18 of 1978
4. Budgetary Relief Allowance of Workers Act, No. 36 of 2005
5. Budgetary Relief Allowance of Workers Act, No. 4 of 2016
6. Chauffeurs Regulation Ordinance (Chapter 73)
7. Control of Labour (Change of Designation) Ordinance, No. 22 of 1945
8. Diseases (Labourer's) Ordinance (Chapter 225)
9. Employees' Councils Act, No. 32 of 1979
10. Employees' Holiday Act, No. 6 of 1959
11. Employees' Provident Fund Act, No. 15 of 1958
12. Employees' Provident Fund (Special Provisions) Act, No. 6 of 1975
13. Employees' Trust Fund (Special Provisions) Act, No. 19 of 1993
14. Employees' Trust Fund Act, No. 46 of 1980
15. Employment of Trainees (Private Sector) Act, No. 8 of 1978
16. Employment of Women, Young Persons and Children Act, No. 47 of 1956
17. Estate Labour (Indian) Ordinance (Chapter 133)
18. Estate Quarters (Special Provisions) Act, No. 2 of 1971
19. Factories Ordinance (Chapter 128)
20. Fuel Conservation Five Day Week Act, No. 11 of 1978

- 4 *Industrial Disputes (Special Provisions)
 Act, No. 19 of 2022*
21. Holiday Act, No. 29 of 1971
 22. Indian Immigrant Labour Ordinance (Chapter 132)
 23. Industrial Disputes Act (Chapter 131)
 24. Inspector of Labour (Change of Designation) Act, No. 7 of 1958
 25. Interim Devaluation Allowance of Employees Act, No. 40 of 1968
 26. Labour Inspections (Maintenance of Secrecy) Act, No. 13 of 1972
 27. Maternity Benefits Ordinance (Chapter 140)
 28. Medical Wants Ordinance (Chapter 223)
 29. Mines (Prohibition of Female Labour Underground) Ordinance (Chapter 130)
 30. Mines and Minerals Law, No. 4 of 1973
 31. Mines, Quarries and Minerals Ordinance (Chapter 210)
 32. Minimum Retirement Age of Workers Act, No. 28 of 2021
 33. Minimum Wages (Indian Labour) Ordinance (Chapter 135)
 34. National Apprenticeship Act, No. 49 of 1971
 35. National Minimum Wages of Workers Act, No. 3 of 2016
 36. Payment of Gratuities & Other Monetary Benefits to Indian Repatriates (Special Provisions) Act, No. 34 of 1978
 37. Payment of Gratuity Act, No. 12 of 1983
 38. Privilege Leave (Private) Law, No. 14 of 1976
 39. Registration of Domestic Servants Ordinance (Chapter 137)
 40. Service Contracts Ordinance (Chapter 72)
 41. Shop & Office Employees (Regulation of Employment & Remuneration) Act (Chapter 129)
 42. Special Allowances of Workers Law, No. 17 of 1978
 43. Supplementary Allowances of Workers Act, No. 65 of 1979

Industrial Disputes (Special Provisions) 5
Act, No. 19 of 2022

- 44. Termination of Employment of Workmen (Special Provisions) Act, No. 45 of 1971
- 45. Trade Union Ordinance (Chapter 138)
- 46. Trade Union Representatives (Entry into Estates) Act, No. 25 of 1970
- 47. Tundu Prohibition Ordinance (Chapter 134)
- 48. Wages Boards Ordinance (Chapter 136)

Schedule II

[section 2(3)]

<i>No.</i>	<i>Column I</i>	<i>Column II</i>
	Labour tribunal	Relevant jurisdiction of the Magistrate's Court
1.	Labour Tribunal No. 1	Chief Magistrate's Court, Colombo 12
2.	Labour Tribunal No. 2	Chief Magistrate's Court, Colombo 12
3.	Labour Tribunal No. 8	Chief Magistrate's Court, Colombo 12
4.	Labour Tribunal No. 13	Chief Magistrate's Court, Colombo 12
5.	Labour Tribunal No. 33, Maharagama	Magistrate's Court, Homagama
6.	Labour Tribunal No. 32, Ratmalana	Magistrate's Court, Mount Lavinia
7.	Labour Tribunal No. 1/ Additional and No. 2/ Additional, Battaramulla	Magistrate's Court, Kaduwela
8.	Labour Tribunal No. 30, Kaduwela	Magistrate's Court, Kaduwela
9.	Labour Tribunal No. 19, Avissawella	Magistrate's Court, Avissawella

6 *Industrial Disputes (Special Provisions)*
Act, No. 19 of 2022

10.	Labour Tribunal No. 24, Gampaha	Magistrate's Court, Gampaha
11.	Labour Tribunal No. 31, Wattala	Magistrate's Court, Wattala
12.	Labour Tribunal No. 21, Negombo and No. 21/ Additional, Negombo	Magistrate's Court, Negombo
13.	Labour Tribunal No. 25, Panadura	Magistrate's Court, Panadura
14.	Labour Tribunal No. 18, Kalutara	Magistrate's Court, Kalutara
15.	Labour Tribunal No. 04, Galle	Magistrate's Court, Galle
16.	Labour Tribunal No. 26, Matara	Magistrate's Court, Matara
17.	Labour Tribunal No. 34, Kotapola	Magistrate's Court, Morawaka
18.	Labour Tribunal No. 03, Kandy	Magistrate's Court, Kandy
19.	Labour Tribunal No. 39, Palapathwala	Magistrate's Court, Matale
20.	Labour Tribunal No. 38, Nawalapitiya	Magistrate's Court, Nawalapitiya
21.	Labour Tribunal No. 37, Thalawakele	Magistrate's Court, Thalawakele
22.	Labour Tribunal No. 10, Hatton	Magistrate's Court, Hatton
23.	Labour Tribunal No. 09, Nuwara-Eliya	Magistrate's Court, Nuwara- Eliya
24.	Labour Tribunal No. 05, Badulla	Magistrate's Court, Badulla
25.	Labour Tribunal No. 36, Bandarawela	Magistrate's Court, Bandarawela
26.	Labour Tribunal No. 44, Ampara	Magistrate's Court, Ampara
27.	Labour Tribunal No. 06(R), Ratnapura	Magistrate's Court, Ratnapura
28.	Labour Tribunal No. 40, Balangoda	Magistrate's Court, Balangoda

Industrial Disputes (Special Provisions) 7
Act, No. 19 of 2022

29.	Labour Tribunal No. 06(E), Embilipitiya	Magistrate's Court, Embilipitiya
30.	Labour Tribunal No. 42, Kegalle	Magistrate's Court, Kegalle
31.	Labour Tribunal No. 23, Kurunegala	Magistrate's Court, Kurunegala
32.	Labour Tribunal No. 46, Kuliyaipitiya	Magistrate's Court, Kuliyaipitiya
33.	Labour Tribunal No. 28, Chilaw	Magistrate's Court, Chilaw
34.	Labour Tribunal No. 27, Anuradhapura	Magistrate's Court, Anuradhapura
35.	Labour Tribunal, Trincomalee	Magistrate's Court, Trincomalee
36.	Labour Tribunal No. 22, Batticaloa	Magistrate's Court, Batticaloa
37.	Labour Tribunal, Jaffna	Magistrate's Court, Jaffna

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
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**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**SISIRA JAYAKODY SIYAPATHA FOUNDATION
(INCORPORATION) ACT, No. 20 OF 2022**

[Certified on 06th of September, 2022]

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*Sisira Jayakody Siyapatha Foundation
(Incorporation) Act, No. 20 of 2022*

[Certified on 06th of September, 2022]

L.D.—O. (Inc.) 10/2016

AN ACT TO INCORPORATE THE SISIRA JAYAKODY SIYAPATHA
FOUNDATION

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

Preamble

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

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

1. This Act may be cited as the Sisira Jayakody Siyapatha Foundation (Incorporation) Act, No. 20 of 2022.

Short title

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

Incorporation of
the Sisira
Jayakody
Siyapatha
Foundation

2 *Sisira Jayakody Siyapatha Foundation
(Incorporation) Act, No. 20 of 2022*

(2) The body corporate shall be deemed to be a Voluntary Social Services Organization within the meaning and for the purpose of the Voluntary Social Services Organization (Registration and Supervision) Act, No. 31 of 1980 and the provisions of that Act shall apply to and in relation to the management of the affairs of the body corporate.

General objects
of the body
Corporate

3. (1) Subject to the provisions of any written law, the general objects for which the body corporate is constituted are hereby declared to be—

- (a) to conduct various studies, lectures and seminars to encourage self-employment and to provide necessary trainings, assistance and sponsorships to those who are unemployed with a view to promoting self employment;
- (b) to assist the relevant authorities with the consent of such authorities to renovate and maintain religious places;
- (c) to conduct the mobile service programme called “Jana Sahana” to provide various assistance to needy people;
- (d) to conduct lectures and seminars on the requirements of the job market in order to give assistance to the undergraduate students to equip themselves with required qualifications and trainings;
- (e) to provide assistance and implement support programmes for senior citizens; and
- (f) to take actions in order to develop the indigenous medicine with the consent of the relevant authorities.

(2) In the implementation of the objects specified in subsection (1), the body corporate shall ensure that such implementation shall be carried out without any distinction based on race, religion, language, caste, gender, political opinion, place of birth or such other ground.

4. The objects of the body corporate shall be carried out subject to necessary approvals under applicable written laws and in such manner so as not to create any conflict between the work of the body corporate and any work being carried out simultaneously by any Ministry or Department of the Government or of any Provincial Council.

Body corporate to ensure no conflict with the work of Ministry or Department of the Government or Provincial Council

5. (1) Subject to the provisions of this Act, and the rules made under section 7, the management and administration of the affairs of the body corporate shall be carried out by a Board of Directors (hereinafter referred to as the “Board”) consisting of such number of office bearers as may be specified by the rules made under section 7.

Management of affairs of the body corporate

(2) (a) The members of the Board of Directors of the Foundation holding office on the day immediately preceding the date of commencement of this Act shall, subject to the rules made under paragraph (b), function as an Interim Board of the body corporate until the first Board is appointed or elected within the period specified in paragraph (d) and in the manner provided for by rules made under section 7.

(b) Subject to the provisions of section 7, the Interim Board of the body corporate shall have the power to make rules for the interim administration of the body corporate not inconsistent with the provisions of this Act or any other written law.

(c) Any decision of the Interim Board shall be taken by the majority of its members present at any meeting.

(d) The first Board of the body corporate shall be appointed or elected within one year of the date of commencement of this Act.

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

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

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

Powers of the
body corporate

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

(a) to purchase, rent, construct, renovate and otherwise obtain lands or buildings which may be required for the purposes of the body corporate and to deal with or dispose of the same as may be determined by the Board with a view to promoting the objects of the body corporate;

(b) to enter into and perform or carry out, whether directly or through any officer or agent authorised in that behalf by the body corporate, all such contracts or agreements as may be necessary for the attainment of the objects or the exercise of the powers of the body corporate;

(c) to borrow or raise funds with or without securities and to receive grants, gifts or donations from local or foreign sources in cash or kind:

Provided that, the Board shall obtain the prior written approval of the Department of External Resources in respect of all foreign funds, grants, gifts or donations received by or made to the body corporate;

(d) to make, draw, accept, discount, endorse, negotiate, buy, sell and issue bills of exchange, cheques, promissory notes and other negotiable instruments and to open, operate, maintain and close accounts in any bank;

(e) to invest any funds that are not immediately required for the purposes of the body corporate, in such manner as the Board may determine;

(f) to undertake, accept, execute, perform and administer any lawful trust having objects similar to the body corporate or any real or personal property with a view to promoting the objects of the body corporate;

(g) to appoint, employ, dismiss or terminate the services of officers and other employees of the body corporate and exercise disciplinary control over them and to pay them such salaries and allowances as may be determined by the body corporate;

6 *Sisira Jayakody Siyapatha Foundation
(Incorporation) Act, No. 20 of 2022*

- (h) to organize lectures, seminars and conferences with a view to promoting the objectives of the body corporate;
- (i) to liaise and co-ordinate with other local and foreign institutions having similar objects to those of the body corporate;
- (j) to train officers and other employees in Sri Lanka or abroad for the purposes of the body corporate; and
- (k) to do all such acts and other things authorized by this Act for the achievement of the objects of the body corporate.

Rules of the
body corporate

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

- (a) the classification of membership, admission, withdrawal, expulsion or resignation of members and fees payable by the members;
- (b) the election of the office bearers of the Board or vacation of or removal from office of office bearers and the powers, duties and functions of the office bearers;
- (c) the terms and conditions of appointment, powers, functions and duties of various officers and other employees of the body corporate;
- (d) the procedure to be followed for the summoning and holding of meetings of the body corporate and of the Board, notices and agenda of such meetings, the quorum and the conduct of business thereat;

- (e) the qualifications and disqualifications to be a member of the Board and the body corporate;
- (f) the administration and management of the property of the body corporate;
- (g) the procedure and manner of liaising and coordinating with other local and foreign institutions having objects similar to that of the body corporate; and
- (h) generally, the management of the affairs of the body corporate and the dissolution of the body corporate.

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

(3) The rules made under subsection (1) shall be published in the *Gazette* and shall come into effect on the date thereof.

(4) Every rule made by the body corporate within three months after its publication in the *Gazette* be brought before parliament for approval. Any rule 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) Notification of the date on which any such rule is deemed to be so rescinded under subsection (4) shall be published in the *Gazette*.

(6) The members of body corporate shall at all times be subject to the rules of the body corporate.

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

Register of
members

Fund of the
body corporate

9. (1) The body corporate shall have its own Fund.

(2) All moneys received by way of gifts, bequests, donations, subscriptions, contributions, fees or grant for and on account of the body corporate shall be deposited in one or more banks approved by the Board to the credit of the body corporate subject to the provisions of section 6(c).

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

Accounts and
Auditing

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

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

(3) The accounts of the body corporate shall be audited annually by the Auditor General or a qualified auditor appointed by the Auditor General in terms of provisions of Article 154 of the Constitution, and be certified by the Auditor General or such qualified auditor.

(4) For the purposes of this section “qualified auditor” means—

- (a) an individual who being a member of the Institute of Chartered Accountants of Sri Lanka, or of any other institute established by law, possesses a certificate to practise as an Accountant issued by the Council of such institute; or

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

11. (1) The Board shall prepare a report of the activities of the body corporate for each financial year and submit such report together with the audited statement of accounts and a list of all assets and liabilities of the body corporate certified by the Auditor General or a qualified auditor referred to in section 10, to the Secretary of the Ministry of the Minister assigned the subject of education and to the Registrar of Voluntary Social Service Organizations appointed under the Voluntary Social Service Organizations (Registration and Supervision) Act, No. 31 of 1980 before the expiration of six months of the year succeeding the year to which such report relates.

Annual
Report

(2) A separate statement of accounts relating to the foreign and local moneys received by the body corporate and details of all contracts and agreements entered into by the body corporate and the rules of the body corporate made under section 7 during the financial year shall be attached to the report referred to in subsection (1).

12. All debts and liabilities of the foundation existing on the day immediately preceding the date of commencement of this Act, shall be paid by the body corporate hereby constituted and all debts due to and subscriptions and contributions payable to the Foundation on that day shall be paid to the body corporate for the purpose of this Act.

Debts due by
and payable
to the
Foundation

Body Corporate
may hold
property
movable and
immovable

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

Application of
moneys and
property

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

Seal of the body
corporate

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

(2) The seal of the body corporate shall be in the custody of an office bearer of the Board as may be decided by the Board.

Property
remaining on
dissolution

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

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

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

Saving of the
rights of the
Republic

18. 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**

**APPROPRIATION (AMENDMENT)
ACT, No. 21 OF 2022**

[Certified on 09th of September, 2022]

Printed on the Order of Government

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Appropriation (Amendment) Act, No. 21 of 2022

[Certified on 09th of September, 2022]

L.D.—O. 18/2022

AN ACT TO AMEND THE APPROPRIATION ACT, NO. 30 OF 2021

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

- | | |
|--|--|
| <p>1. This Act may be cited as the Appropriation (Amendment) Act, No. 21 of 2022.</p> | <p>Short title</p> |
| <p>2. Section 2 of the Appropriation Act, No. 30 of 2021 (hereinafter referred to as the “principal enactment”) is hereby amended as follows :-</p> | <p>Amendment of Section 2 of Act, No. 30 of 2021</p> |
| <p>(1) In subsection (1) of that section—</p> | |
| <p style="padding-left: 40px;">(a) by the substitution for the words “ rupees two thousand seven hundred ninety six billion four hundred forty six million five hundred fifty eight thousand”, of the words “ rupees three thousand three hundred thirty billion two hundred twenty six million five hundred fifty eight thousand” ; and</p> | |
| <p style="padding-left: 40px;">(b) by the substitution in paragraph (b) of that subsection, for the words “rupees three thousand two hundred billion”, of the words “three thousand eight hundred forty four billion”;</p> | |
| <p>(2) in subsection (2) of that section, by the substitution for the words, “ rupees two thousand seven hundred ninety six billion four hundred forty six million five hundred fifty eight thousand”, of the words “rupees three thousand three hundred thirty billion two hundred twenty six million five hundred fifty eight thousand”; and</p> | |
| <p>(3) in subsection (4) of that section, by the substitution for the words, “ rupees two thousand six hundred</p> | |

2 *Appropriation (Amendment) Act, No. 21 of 2022*

twenty three billion one hundred twenty three million four hundred forty two thousand”, of the words “rupees two thousand nine hundred one billion one hundred twenty three million four hundred forty two thousand”.

Insertion of new section 9A in the principal enactment

3. The following new section is hereby inserted immediately after Section 9 of the principal enactment and shall have effect as section 9A of that enactment:—

“certain expenditure made under paragraph (2) of Article 150 of the Constitution deemed to be included in the First Schedule and Second Schedule to this Act

9A. Notwithstanding anything contained in the resolutions passed by Parliament under paragraph (2) of Article 150 of the Constitution during the period so far in year 2022, making financial provision for expenditure for the period commencing on January 1, 2022 and ending on December 31, 2022 all such sums of money which have been expended during the respective periods, out of the moneys allocated by such resolutions to any programme appearing under any head specified in such resolutions and any moneys which have not been expended on the day immediately preceding the date of commencement of this Act shall for all purposes be deemed to be included in the moneys allocated to the corresponding Programme appearing under the corresponding Head, as specified in the First Schedule to this Act.”.

Replacement of the First Schedule to the Principal enactment

4. The First Schedule to the Principal enactment is hereby repealed and the following Schedule is substituted therefor:—

[Sections 2, 5 and 6]

“FIRST SCHEDULE
ESTIMATE — 2022
Sums Payable for General Services

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>	<i>Appropriation (Amendment) Act, No. 21 of 2022</i>
Head 1 - 25	Special Spending Units			
	Recurrent	12,343,196,000		
	Capital	1,101,905,000		
Made up as follows:-				
Head 1	His Excellency the President Programme 01 Operational Activities Programme 02 Development Activities	2,473,220,000 -	466,520,000 100,000,000	
Head 2	Office of the Prime Minister Programme 01 Operational Activities	1,213,450,000	219,300,000	
Head 4	Judges of the Superior Courts Programme 01 Operational Activities	324,100,000	10,800,000	
Head 5	Office of the Cabinet of Ministers Programme 01 Operational Activities	183,650,000	34,300,000	
Head 6	Office of the Public Service Commission Programme 01 Operational Activities	281,903,000	11,800,000	
Head 7	Judicial Service Commission Programme 01 Operational Activities	96,922,000	1,100,000	
Head 8	National Police Commission Programme 01 Operational Activities	140,500,000	4,410,000	3

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 9	Administrative Appeals Tribunal Programme 01 Operational Activities	31,905,000	200,000
Head 10	Commission to Investigate Allegations of Bribery or Corruption Programme 01 Operational Activities	570,805,000	15,900,000
Head 11	Office of the Finance Commission Programme 01 Operational Activities	97,826,000	3,050,000
Head 13	Human Rights Commission of Sri Lanka Programme 01 Operational Activities	235,300,000	2,600,000
Head 16	Parliament Programme 01 Operational Activities	3,305,110,000	132,000,000
Head 17	Office of the Leader of the House of Parliament Programme 01 Operational Activities	64,300,000	850,000
Head 18	Office of the Chief Government Whip of Parliament Programme 01 Operational Activities	157,785,000	1,300,000
Head 19	Office of the Leader of the Opposition of Parliament Programme 01 Operational Activities	183,080,000	16,000,000
Head 20	Election Commission Programme 01 Operational Activities	861,300,000	61,000,000

4
Appropriation (Amendment) Act, No. 21 of 2022

Head 21	National Audit Office		
	Programme 01 Operational Activities	2,080,200,000	20,500,000
Head 22	Office of the Parliamentary Commissioner for Administration		
	Programme 01 Operational Activities	27,030,000	200,000
Head 25	Delimitation Commission		
	Programme 01 Operational Activities	14,810,000	75,000

Ministry of Buddhasasana, Religious and Cultural Affairs

Recurrent 5,712,000,000
Capital 1,165,600,000

Made up as follows :-

Head 101	Minister of Buddhasasana, Religious and Cultural Affairs		
	Programme 01 Operational Activities	512,000,000	76,950,000
	Programme 02 Development Activities	913,000,000	449,150,000
Head 201	Department of Buddhist Affairs		
	Programme 01 Operational Activities	92,000,000	9,000,000
	Programme 02 Development Activities	1,125,000,000	50,500,000
Head 202	Department of Muslim Religious and Cultural Affairs		
	Programme 02 Development Activities	137,000,000	16,000,000
Head 203	Department of Christian Religious Affairs		
	Programme 02 Development Activities	171,000,000	12,000,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 204	Department of Hindu Religious and Cultural Affairs Programme 02 Development Activities	212,000,000	35,000,000
Head 205	Department of Public Trustee Programme 01 Operational Activities	73,000,000	3,000,000
Head 206	Department of Cultural Affairs Programme 01 Operational Activities Programme 02 Development Activities	150,600,000 609,400,000	5,500,000 109,500,000
Head 207	Department of Archaeology Programme 01 Operational Activities Programme 02 Development Activities	292,900,000 981,100,000	6,000,000 108,000,000
Head 208	Department of National Museums Programme 01 Operational Activities Programme 02 Development Activities	55,400,000 219,600,000	14,000,000 158,000,000
Head 209	Department of National Archives Programme 01 Operational Activities Programme 02 Development Activities	93,500,000 74,500,000	7,000,000 106,000,000
Ministry of Finance, Economic Stabilization and National Policies			
	Recurrent	330,548,644,000	
	Capital	190,060,189,000	

Made up as follows :-

Head 102	Minister of Finance, Economic Stabilization and National Policies		
	Programme 01 Operational Activities	1,915,921,000	455,995,000
	Programme 02 Development Activities	-	1,567,000,000
Head 237	Department of National Planning		
	Programme 01 Operational Activities	179,757,670,000	9,596,750,000
Head 238	Department of Fiscal Policy		
	Programme 01 Operational Activities	80,480,000	625,000
Head 239	Department of External Resources		
	Programme 01 Operational Activities	341,040,000	1,262,825,000
Head 240	Department of National Budget		
	Programme 01 Operational Activities	233,270,000	278,000,000
	Programme 02 Development Activities	55,600,000,000	18,153,264,000
Head 241	Department of Public Enterprises		
	Programme 01 Operational Activities	603,680,000	130,568,500,000
Head 242	Department of Management Services		
	Programme 01 Operational Activities	117,520,000	2,400,000
Head 243	Department of Development Finance		
	Programme 01 Operational Activities	20,872,580,000	925,000
	Programme 02 Development Activities	-	18,739,580,000
Head 244	Department of Trade and Investment Policies		
	Programme 01 Operational Activities	59,498,000	2,225,000
Head 245	Department of Public Finance		
	Programme 01 Operational Activities	86,990,000	6,100,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 246	Department of Inland Revenue Programme 01 Operational Activities	4,662,405,000	1,521,570,000
Head 247	Sri Lanka Customs Programme 01 Operational Activities	3,622,033,000	1,558,625,000
Head 248	Department of Excise Programme 01 Operational Activities	1,824,550,000	197,000,000
Head 249	Department of Treasury Operations Programme 01 Operational Activities	58,335,014,000	5,480,300,000
Head 250	Department of State Accounts Programme 01 Operational Activities	85,588,000	18,350,000
Head 251	Department of Valuation Programme 01 Operational Activities	548,000,000	29,700,000
Head 252	Department of Census and Statistics Programme 01 Operational Activities	1,090,300,000	545,700,000
Head 280	Department of Project Management and Monitoring Programme 02 Development Activities	89,000,000	38,500,000
Head 296	Department of Import and Export Control Programme 01 Operational Activities	105,355,000	32,250,000
Head 297	Department of the Registrar of Companies Programme 01 Operational Activities	80,690,000	-

Head 323	Department of Legal Affairs Programme 01 Operational Activities	22,650,000	375,000
Head 324	Department of Management Audit Programme 01 Operational Activities	62,990,000	1,150,000
Head 329	Department of Information Technology Management Programme 01 Operational Activities	316,040,000	2,250,000
Head 333	Office of the Comptroller General Programme 01 Operational Activities	35,380,000	230,000

Ministry of Defence

Recurrent 341,510,381,000
Capital 34,815,250,000

Made up as follows :-

Head 103	Minister of Defence Programme 01 Operational Activities Programme 02 Development Activities	6,778,396,000 8,173,030,000	7,494,685,000 3,044,305,000
Head 222	Sri Lanka Army Programme 01 Operational Activities	191,272,180,000	4,874,000,000
Head 223	Sri Lanka Navy Programme 01 Operational Activities	58,243,315,000	6,059,940,000
Head 224	Sri Lanka Air Force Programme 01 Operational Activities	42,847,360,000	12,272,290,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 304	Department of Meteorology Programme 02 Development Activities	363,540,000	425,030,000
Head 320	Department of Civil Security Programme 01 Operational Activities	20,030,580,000	170,500,000
Head 325	Department of Sri Lanka Coast Guard Programme 01 Operational Activities	65,600,000	441,000,000
Head 334	Department of Multi-purpose Development Task Force Programme 01 Operational Activities	13,736,380,000	33,500,000
Ministry of Mass Media			
	Recurrent	20,402,000,000	
	Capital	859,900,000	
Made up as follows :-			
Head 105	Minister of Mass Media Programme 01 Operational Activities Programme 02 Development Activities	290,050,000 177,950,000	131,500,000 150,400,000
Head 210	Department of Government Information Programme 01 Operational Activities	315,000,000	81,000,000
Head 211	Department of Government Printing Programme 01 Operational Activities	3,245,000,000	145,000,000
Head 308	Department of Posts Programme 02 Development Activities	16,374,000,000	352,000,000
Ministry of Justice, Prison Affairs and Constitutional Reforms			
	Recurrent	23,236,770,000	
	Capital	8,588,600,000	

10 Appropriation (Amendment) Act, No. 21 of 2022

Made up as follows :-

Head 110	Minister of Justice, Prison Affairs and Constitutional Reforms Programme 01 Operational Activities	2,686,530,000	5,519,580,000
Head 228	Courts Administration Programme 01 Operational Activities	8,748,450,000	2,200,150,000
Head 229	Attorney General's Department Programme 01 Operational Activities	1,593,630,000	273,810,000
Head 230	Legal Draftsman's Department Programme 01 Operational Activities	135,680,000	1,150,000
Head 231	Department of Debt Conciliation Board Programme 01 Operational Activities	39,900,000	730,000
Head 232	Department of Prisons Programme 01 Operational Activities	8,705,890,000	399,710,000
Head 233	Department of Government Analyst Programme 01 Operational Activities	496,210,000	181,050,000
Head 234	Office of the Registrar of the Supreme Court Programme 01 Operational Activities	292,850,000	2,030,000
Head 235	Law Commission of Sri Lanka Programme 01 Operational Activities	17,780,000	600,000
Head 326	Department of Community Based Corrections Programme 01 Operational Activities	519,850,000	9,790,000

Ministry of Health

Recurrent 210,992,998,000
Capital 37,077,000,000

Made up as follows :-

Head 111	Minister of Health Programme 01 Operational Activities	115,097,998,000	3,008,000,000
	Programme 02 Development Activities	93,970,000,000	34,037,000,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 220	Department of Ayurveda		
	Programme 01 Operational Activities	131,500,000	4,500,000
	Programme 02 Development Activities	1,793,500,000	27,500,000
	Ministry of Foreign Affairs		
	Recurrent Capital	17,393,010,000	467,000,000
	Made up as follows :-		
Head 112	Minister of Foreign Affairs		
	Programme 01 Operational Activities	117,610,000	4,050,000
	Programme 02 Development Activities	17,275,400,000	462,950,000
	Ministry of Trade, Commerce and Food Security		
	Recurrent Capital	4,607,650,000	4,764,450,000
	Made up as follows :-		
Head 116	Minister of Trade, Commerce and Food Security		
	Programme 01 Operational Activities	334,750,000	27,250,000
	Programme 02 Development Activities	3,677,000,000	4,343,000,000
Head 295	Department of Commerce		
	Programme 01 Operational Activities	198,300,000	8,000,000
Head 298	Department of Measurement Units, Standards and Services		
	Programme 01 Operational Activities	170,300,000	-
Head 299	National Intellectual Property Office of Sri Lanka		
	Programme 01 Operational Activities	48,000,000	-

Head 300	Department of Food Commissioner Programme 01 Operational Activities	88,400,000	363,600,000
Head 301	Department of Co-operative Development (Registrar of Co-operative Societies) Programme 01 Operational Activities	70,600,000	21,200,000
Head 302	Co-operative Employees Commission Programme 01 Operational Activities	20,300,000	1,400,000

Ministry of Transport and Highways

Recurrent 34,283,400,000
Capital 273,025,000,000

Made up as follows :-

Head 117	Minister of Transport and Highways Programme 01 Operational Activities Programme 02 Development Activities	682,600,000 10,450,000,000	19,600,000 260,894,700,000
Head 306	Department of Sri Lanka Railways Programme 02 Development Activities	21,565,800,000	11,140,700,000
Head 307	Department of Motor Traffic Programme 02 Development Activities	1,585,000,000	970,000,000

Ministry of Agriculture

Recurrent 120,345,702,000
Capital 18,864,783,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :-			
Head 118	Minister of Agriculture		
	Programme 01 Operational Activities	1,946,102,000	75,283,000
	Programme 02 Development Activities	103,494,000,000	15,467,000,000
Head 281	Department of Agrarian Development		
	Programme 01 Operational Activities	547,700,000	74,500,000
	Programme 02 Development Activities	8,291,500,000	1,139,000,000
Head 285	Department of Agriculture		
	Programme 01 Operational Activities	563,300,000	61,500,000
	Programme 02 Development Activities	4,804,500,000	1,558,500,000
Head 292	Department of Animal Production and Health		
	Programme 01 Operational Activities	698,600,000	84,000,000
	Programme 02 Development Activities	-	405,000,000
Ministry of Power and Energy			
	Recurrent	759,650,000	
	Capital	269,036,100,000	
Made up as follows :-			
Head 119	Minister of Power and Energy		
	Programme 01 Operational Activities	531,650,000	268,829,230,000
	Programme 02 Development Activities	228,000,000	206,870,000

Ministry of Tourism and Lands

Recurrent 7,119,000,000
Capital 3,288,000,000

Made up as follows :-

Head 122	Minister of Tourism and Lands		
	Programme 01 Operational Activities	651,000,000	61,500,000
	Programme 02 Development Activities	-	2,670,500,000
Head 286	Department of Land Commissioner General		
	Programme 02 - Development Activities	509,370,000	70,600,000
Head 287	Department of Land Title Settlement		
	Programme 02 - Development Activities	572,470,000	9,500,000
Head 288	Department of Surveyor General of Sri Lanka		
	Programme 01 Operational Activities	276,400,000	19,000,000
	Programme 02 Development Activities	4,045,310,000	254,800,000
Head 322	Department of National Botanical Gardens		
	Programme 02 Development Activities	576,200,000	171,100,000
Head 327	Department of Land Use Policy Planning		
	Programme 02 Development Activities	488,250,000	31,000,000

Ministry of Urban Development and Housing

Recurrent 2,984,051,000
Capital 22,221,020,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :-			
Head 123	Minister of Urban Development and Housing		
	Programme 01 Operational Activities	1,295,631,000	33,540,000
	Programme 02 Development Activities	487,290,000	21,890,270,000
Head 291	Department of Coast Conservation and Coastal Resource Management		
	Programme 01 Operational Activities	336,660,000	189,700,000
Head 309	Department of Buildings		
	Programme 01 Operational Activities	167,700,000	3,600,000
	Programme 02 Development Activities	362,660,000	23,950,000
Head 310	Department of Government Factories		
	Programme 02 Development Activities	149,630,000	50,800,000
Head 311	Department of National Physical Planning		
	Programme 01 Operational Activities	184,480,000	29,160,000
Ministry of Education			
	Recurrent	168,010,200,000	
	Capital	33,907,500,000	

Made up as follows :-

Head 126	Minister of Education		
	Programme 01 Operational Activities	20,839,000,000	3,168,000,000
	Programme 02 Development Activities	83,273,200,000	25,744,500,000

Head 212	Department of Examinations Programme 02 Development Activities	4,619,000,000	90,000,000
Head 213	Department of Educational Publications Programme 02 Development Activities	87,000,000	84,000,000
Head 214	University Grants Commission Programme 02 Development Activities	56,864,000,000	4,700,000,000
Head 215	Department of Technical Education and Training Programme 01 Operational Activities Programme 02 Development Activities	265,000,000 2,002,000,000	15,000,000 95,000,000
Head 335	National Education Commission Programme 01 Operational Activities	61,000,000	11,000,000

Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government

Recurrent 682,728,000,000
Capital 51,946,000,000

Made up as follows :-

Head 130	Minister of Public Administration, Home Affairs, Provincial Councils and Local Government Programme 01 Operational Activities Programme 02 Development Activities	43,493,000,000 300,000,000	458,000,000 19,060,000,000
Head 236	Department of Official Languages Programme 01 Operational Activities	171,000,000	3,000,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 253	Department of Pensions Programme 01 Operational Activities	298,473,000,000	42,000,000
Head 254	Department of Registrar General Programme 01 Operational Activities	2,524,000,000	98,000,000
Head 255	District Secretariat, Colombo Programme 01 Operational Activities	1,107,000,000	1,079,000,000
Head 256	District Secretariat, Gampaha Programme 01 Operational Activities	1,394,000,000	1,245,000,000
Head 257	District Secretariat, Kalutara Programme 01 Operational Activities	1,271,000,000	324,000,000
Head 258	District Secretariat, Kandy Programme 01 Operational Activities	1,679,000,000	771,000,000
Head 259	District Secretariat, Matale Programme 01 Operational Activities	891,000,000	207,000,000
Head 260	District Secretariat, Nuwara-Eliya Programme 01 Operational Activities	608,000,000	386,000,000
Head 261	District Secretariat, Galle Programme 01 Operational Activities	1,596,000,000	902,000,000
Head 262	District Secretariat, Matara Programme 01 Operational Activities	1,361,000,000	251,000,000

Head 263	District Secretariat, Hambantota Programme 01 Operational Activities	1,015,000,000	201,000,000
Head 264	District Secretariat/ Kachcheri - Jaffna Programme 01 Operational Activities	1,239,000,000	322,000,000
Head 265	District Secretariat/ Kachcheri - Mannar Programme 01 Operational Activities	322,000,000	118,000,000
Head 266	District Secretariat/ Kachcheri - Vavuniya Programme 01 Operational Activities	301,000,000	130,000,000
Head 267	District Secretariat/ Kachcheri - Mullaitivu Programme 01 Operational Activities	375,000,000	249,000,000
Head 268	District Secretariat/ Kachcheri - Killinochchi Programme 01 Operational Activities	359,000,000	150,000,000
Head 269	District Secretariat/ Kachcheri - Batticaloa Programme 01 Operational Activities	983,000,000	895,000,000
Head 270	District Secretariat, Ampara Programme 01 Operational Activities	1,276,000,000	518,000,000
Head 271	District Secretariat/ Kachcheri - Trincomalee Programme 01 Operational Activities	612,000,000	505,000,000
Head 272	District Secretariat, Kurunegala Programme 01 Operational Activities	2,405,000,000	518,000,000
Head 273	District Secretariat, Puttalam Programme 01 Operational Activities	915,000,000	399,000,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 274	District Secretariat, Anuradhapura Programme 01 Operational Activities	1,163,000,000	342,000,000
Head 275	District Secretariat - Polonnaruwa Programme 01 Operational Activities	598,000,000	255,000,000
Head 276	District Secretariat - Badulla Programme 01 Operational Activities	987,000,000	617,000,000
Head 277	District Secretariat, Monaragala Programme 01 Operational Activities	669,000,000	271,000,000
Head 278	District Secretariat, Rathnapura Programme 01 Operational Activities	1,220,000,000	273,000,000
Head 279	District Secretariat, Kegalle Programme 01 Operational Activities	1,115,000,000	550,000,000
Head 312	Western Provincial Council Programme 01 Operational Activities Programme 02 Development Activities	54,905,000,000 -	- 1,884,000,000
Head 313	Central Provincial Council Programme 01 Operational Activities Programme 02 Development Activities	40,527,000,000 -	- 2,191,000,000
Head 314	Southern Provincial Council Programme 01 Operational Activities Programme 02 Development Activities	38,566,000,000 -	- 1,986,000,000

20
Appropriation (Amendment) Act, No. 21 of 2022

Head 315	Northern Provincial Council			
	Programme 01	Operational Activities	28,400,000,000	-
	Programme 02	Development Activities	-	2,467,000,000
Head 316	North Western Provincial Council			
	Programme 01	Operational Activities	36,526,000,000	-
	Programme 02	Development Activities	-	2,265,000,000
Head 317	North Central Provincial Council			
	Programme 01	Operational Activities	22,601,000,000	-
	Programme 02	Development Activities	-	2,556,000,000
Head 318	Uva Provincial Council			
	Programme 01	Operational Activities	26,958,000,000	-
	Programme 02	Development Activities	-	2,753,000,000
Head 319	Sabaragamuwa Provincial Council			
	Programme 01	Operational Activities	33,380,000,000	-
	Programme 02	Development Activities	-	2,165,000,000
Head 321	Eastern Provincial Council			
	Programme 01	Operational Activities	30,443,000,000	-
	Programme 02	Development Activities	-	2,540,000,000

Ministry of Plantation Industries

Recurrent 4,943,000,000
Capital 10,979,000,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :-			
Head 135	Minister of Plantation Industries		
	Programme 01 Operational Activities	878,500,000	40,500,000
	Programme 02 Development Activities	2,845,500,000	9,941,500,000
Head 289	Department of Export Agriculture		
	Programme 02 Development Activities	821,000,000	281,000,000
Head 293	Department of Rubber Development		
	Programme 02 Development Activities	398,000,000	716,000,000
Ministry of Industries			
	Recurrent	2,252,550,000	
	Capital	2,341,200,000	
Made up as follows :-			
Head 149	Minister of Industries		
	Programme 01 Operational Activities	642,250,000	41,800,000
	Programme 02 Development Activities	1,295,800,000	2,268,400,000
Head 303	Department of Textile Industries		
	Programme 02 Development Activities	314,500,000	31,000,000
Ministry of Fisheries			
	Recurrent	2,853,000,000	
	Capital	3,519,000,000	

Made up as follows :-

Head 151	Minister of Fisheries			
	Programme 01	Operational Activities	599,100,000	100,500,000
	Programme 02	Development Activities	1,537,500,000	3,392,700,000
Head 290	Department of Fisheries and Aquatic Resources			
	Programme 01	Operational Activities	716,400,000	25,800,000

Ministry of Environment

Recurrent **1,218,900,000**
Capital **463,000,000**

Made up as follows :-

Head 160	Minister of Environment			
	Programme 01	Operational Activities	415,000,000	6,900,000
	Programme 02	Development Activities	803,900,000	456,100,000

Ministry of Wildlife and Forest Resources Conservation

Recurrent **4,511,100,000**
Capital **3,083,400,000**

Made up as follows :-

Head 161	Minister of Wildlife and Forest Resources Conservation			
	Programme 01	Operational Activities	270,100,000	610,400,000
	Programme 02	Development Activities	-	1,500,000,000

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 283	Department of Forests Conservation Programme 01 Operational Activities	1,643,000,000	566,000,000
Head 284	Department of Wildlife Conservation Programme 01 Operational Activities	2,029,000,000	227,000,000
Head 294	Department of National Zoological Gardens Programme 02 Development Activities	569,000,000	180,000,000

Ministry of Water Supply

Recurrent 763,608,000
Capital 30,099,276,000

Made up as follows :-

Head 166	Minister of Water Supply Programme 01 Operational Activities	431,678,000	32,030,000
	Programme 02 Development Activities	-	29,458,000,000
Head 332	Department of National Community Water Supply Programme 01 Operational Activities	331,930,000	609,246,000

Ministry of Women, Child Affairs and Social Empowerment

Recurrent 112,419,670,000
Capital 3,929,630,000

24
Appropriation (Amendment) Act, No. 21 of 2022

Made up as follows :-

Head 171	Minister of Women, Child Affairs and Social Empowerment		
	Programme 01 Operational Activities	1,061,900,000	92,950,000
	Programme 02 Development Activities	26,996,930,000	3,571,830,000
Head 216	Department of Social Services		
	Programme 01 Operational Activities	87,000,000	2,000,000
	Programme 02 Development Activities	699,500,000	37,000,000
Head 217	Department of Probation and Child care Services		
	Programme 01 Operational Activities	43,700,000	450,000
	Programme 02 Development Activities	327,040,000	60,700,000
Head 331	Department of Samurdhi Development		
	Programme 01 Operational Activities	453,200,000	7,200,000
	Programme 02 Development Activities	82,750,400,000	157,500,000

Ministry of Ports, Shipping and Aviation

Recurrent 1,032,175,000
Capital 4,776,600,000

Made up as follows :-

Head 176	Minister of Ports, Shipping and Aviation		
	Programme 01 Operational Activities	345,675,000	16,600,000
	Programme 02 Development Activities	590,700,000	4,747,000,000
Head 336	Merchant Shipping Secretariat		
	Programme 02 Development Activities	95,800,000	13,000,000

Appropriation (Amendment) Act, No. 21 of 2022

25

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Ministry of Technology			
	Recurrent	2,653,140,000	
	Capital	2,861,700,000	
Made up as follows :-			
Head 186	Minister of Technology		
	Programme 01 Operational Activities	98,840,000	6,400,000
	Programme 02 Development Activities	1,093,000,000	2,530,000,000
Head 227	Department of Registration of Persons		
	Programme 01 Operational Activities	1,461,300,000	325,300,000
Ministry of Investment Promotion			
	Recurrent	2,154,750,000	
	Capital	1,812,660,000	
Made up as follows :-			
Head 187	Minister of Investment Promotion		
	Programme 01 Operational Activitie	124,440,000	7,160,000
	Programme 02 Development Activities	13,000,000	
Head 226	Department of Immigration and Emigration		
	Programme 01 Operational Activitie	2,017,310,000	1,805,500,000

Ministry of Public Security

Recurrent **105,767,050,000**
Capital **7,107,200,000**

Made up as follows :-

Head 189	Minister of Public Security Programme 01 Operational Activities	10,828,490,000	1,266,140,000
Head 225	Department of Police Programme 01 Operational Activities	94,938,560,000	5,841,060,000

Ministry of Labour and Foreign Employment

Recurrent **4,497,400,000**
Capital **715,000,000**

Made up as follows :-

Head 193	Minister of Labour and Foreign Employment Programme 01 Operational Activities Programme 02 Development Activities	1,400,000,000 123,000,000	231,000,000 14,000,000
Head 221	Department of Labour Programme 01 Operational Activities Programme 02 Development Activities	1,395,000,000 1,094,000,000	222,000,000 233,000,000
Head 328	Department of Manpower and Employment Programme 01 Operational Activities Programme 02 Development Activities	485,400,000 -	3,000,000 12,000,000

Ministry of Sports and Youth Affairs

Recurrent **4,529,600,000**
Capital **1,446,000,000**

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :-			
Head 194	Minister of Sports and Youth Affairs		
	Programme 01 Operational Activities	762,580,000	89,000,000
	Programme 02 Development Activities	3,189,920,000	1,303,000,000
Head 219	Department of Sports Development		
	Programme 01 Operational Activities	113,900,000	2,000,000
	Programme 02 Development Activities	463,200,000	52,000,000
Ministry of Irrigation			
	Recurrent	7,257,000,000	
	Capital	66,075,000,000	
Made up as follows :-			
Head 198	Minister of Irrigation		
	Programme 01 Operational Activities	325,000,000	42,000,000
	Programme 02 Development Activities	3,336,000,000	59,967,000,000
Head 282	Department of Irrigation		
	Programme 01 Operational Activities	809,000,000	40,000,000
	Programme 02 Development Activities	2,787,000,000	6,026,000,000
	Total	2,239,829,595,000	1,090,396,963,000 „

5. The Second Schedule to the Principal enactment is hereby repealed and the following Schedule is substituted therefor:—

Replacement of the Second Schedule to the Principal enactment

[section 2]

“SECOND SCHEDULE

ESTIMATE — 2022

Expenditure of the Government, Authorized by the Constitution and other Laws 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>Provision of the Constitution and Law under which expenditure is authorized</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	4,680,000	—	4,680,000
4	Judges of the Superior Courts	Article 108 of the Constitution	Programme 01-Operational Activities	81,000,000	—	81,000,000
6	Office of the Public Service Commission	Chapter IX of the Constitution	Programme 01-Operational Activities	10,260,000	—	10,260,000
7	Judicial Service Commission	Chapter XV A of the Constitution	Programme 01-Operational Activities	2,520,000	—	2,520,000

Appropriation (Amendment) Act, No. 21 of 2022

8	National Police Commission	Chapter XVIII A of the Constitution	Programme 01-Operational Activities	8,100,000	—	8,100,000
10	Commission to Investigate Allegations of Bribery or Corruption	The Commission to Investigate Allegations of Bribery or Corruption Act, No. 19 of 1994	Programme 01-Operational Activities	4,740,000	—	4,740,000
16	Parliament	Article 65 of the Constitution	Programme 01-Operational Activities	2,700,000	—	2,700,000
20	Election Commission	Article 103 of the Constitution	Programme 01-Operational Activities	5,940,000	—	5,940,000
21	National Audit Office	Article 153 of the Constitution	Programme 01-Operational Activities	1,880,000	—	1,880,000
22	Office of the Parliamentary Commissioner for Administration	Article 156 of the Constitution	Programme 01-Operational Activities	1,620,000	—	1,620,000

30

Appropriation (Amendment) Act, No. 21 of 2022

<i>Head No.</i>	<i>Unit/Ministry/Department or Institution by whom expenditure is incurred</i>	<i>Provision of the Constitution and Law under which expenditure is authorized</i>	<i>Expenditure Programme</i>	<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>	<i>Total Expenditure Rs.</i>
111	Ministry of Health	Medical Ordinance (Chapter 105)	Programme 01-Operational Activities	2,000	—	2,000
249	Department of Treasury Operations	Foreign Loans Act, No. 29 of 1957 (Section 2 paragraphs (a) and (c)), Local Treasury Bills Ordinance (Chapter 417) Section 6(1) of the Active Liability Management Act, No. 8 of 2018	Programme 01-Operational Activities	1,334,000,000,000	1,505,000,000,000	2,839,000,000,000
253	Department of Pensions	Widows' and Orphans' Pension Fund Ordinance (Chapter 431), Widowers' and Orphans' Pensions Act, No. 24 of 1983, Widows' and Orphans' Pension Scheme (Armed Forces) Act, No. 18 of 1970, School Teachers' Pensions Act (Chapter 432)	Programme 01-Operational Activities	62,000,000,000	—	62,000,000,000

6. The Third Schedule to the Principal enactment is hereby repealed and the following Schedule is substituted therefor:-

Replacement of the Third Schedule to the principal enactment

32

[section 3, 4, 8 and 9]

“THIRD SCHEDULE
ESTIMATE — 2022
Limits of Advance Accounts 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	40,000,000	18,000,000	125,000,000	—
2	Office of the Prime Minister	00201	Advances to Public Officers	25,000,000	12,000,000	80,000,000	—
3	Judges of the Superior Courts	00401	Advances to Public Officers	1,000,000	300,000	3,000,000	—
4	Office of the Cabinet of Ministers	00501	Advances to Public Officers	3,500,000	3,200,000	25,000,000	—
5	Office of the Public Service Commission	00601	Advances to Public Officers	10,000,000	8,000,000	45,000,000	—
6	Judicial Service Commission	00701	Advances to Public Officers	3,000,000	1,500,000	15,000,000	—
7	National Police Commission	00801	Advances to Public Officers	3,000,000	2,200,000	15,000,000	—
8	Administrative Appeals Tribunal	00901	Advances to Public Officers	500,000	450,000	3,500,000	—
9	Commission to Investigate Allegations of Bribery or Corruption	01001	Advances to Public Officers	12,000,000	7,000,000	40,000,000	—

Appropriation (Amendment) Act, No. 21 of 2022

<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>
10	Commission to Investigate Allegations of Bribery or Corruption	01002	Advancing monies to be used in bribery detection as bribes	100,000,000	1,000,000	275,000,000	—
11	Office of the Finance Commission	01101	Advances to Public Officers	3,000,000	2,500,000	13,000,000	—
12	Parliament	01601	Advances to Public Officers	30,000,000	28,000,000	150,000,000	—
13	Office of the Leader of the House of Parliament	01701	Advances to Public Officers	2,000,000	1,200,000	6,000,000	—
14	Office of the Chief Government Whip of Parliament	01801	Advances to Public Officers	2,500,000	1,800,000	15,000,000	—
15	Office of the Leader of the Opposition of Parliament	01901	Advances to Public Officers	2,500,000	1,700,000	10,000,000	—
16	Elections Commission	02001	Advances to Public Officers	26,000,000	20,000,000	120,000,000	—
17	National Audit Office	02101	Advances to Public Officers	80,000,000	60,000,000	260,000,000	—
18	Office of the Parliamentary Commissioner for Administration	02201	Advances to Public Officers	1,000,000	700,000	5,200,000	—
19	Delimitation Commission	02501	Advances to Public Officers	500,000	150,000	2,000,000	—
20	Minister of Buddha Sasana, Religious and Cultural Affairs	10101	Advances to Public Officers	80,000,000	31,500,000	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.
35	Minister of Plantation Industries	13501	Advances to Public Officers	34,300,000	15,500,000	103,700,000	—
36	Minister of Industries	14901	Advances to Public Officers	90,000,000	36,200,000	210,000,000	—
37	Minister of Fisheries	15101	Advances to Public Officers	9,500,000	4,800,000	44,000,000	—
38	Minister of Environment	16001	Advances to Public Officers	20,000,000	8,000,000	60,000,000	—
39	Minister of Wildlife and Forest Conservation	16101	Advances to Public Officers	7,000,000	3,100,000	25,000,000	—
40	Minister of Water Supply	16601	Advances to Public Officers	7,000,000	4,000,000	33,000,000	—
41	Minister of Women, Child Affairs and Social Empowerment	17101	Advances to Public Officers	80,000,000	38,000,000	190,000,000	—
42	Minister of Ports, Shipping and Aviation	17601	Advances to Public Officers	11,500,000	5,200,000	43,000,000	—
43	Minister of Technology	18601	Advances to Public Officers	3,500,000	300,000	4,000,000	—
44	Minister of Investment Promotion	18701	Advances to Public Officers	1,500,000	300,000	2,000,000	—
45	Minister of Public Security	18901	Advances to Public Officers	90,800,000	72,550,000	110,000,000	—
46	Minister of Labour and Foreign Employment	19301	Advances to Public Officers	80,000,000	30,000,000	170,000,000	—
47	Minister of Sport and Youth Affairs	19401	Advances to Public Officers	56,000,000	19,000,000	145,000,000	—

48	Minister of Irrigation	19801	Advances to Public Officers	21,500,000	3,400,000	95,000,000	—
49	Department of Buddhist Affairs	20101	Advances to Public Officers	40,000,000	20,000,000	100,000,000	—
50	Department of Muslim Religious and Cultural Affairs	20201	Advances to Public Officers	3,500,000	2,000,000	14,000,000	—
51	Department of Christian Religious Affairs	20301	Advances to Public Officers	2,500,000	1,200,000	12,000,000	—
52	Department of Hindu Religious and Cultural Affairs	20401	Advances to Public Officers	7,500,000	4,400,000	30,000,000	—
53	Department of Public Trustee	20501	Advances to Public Officers	3,800,000	2,300,000	14,000,000	—
54	Department of Cultural Affairs	20601	Advances to Public Officers	40,000,000	18,000,000	120,000,000	—
55	Department of Archaeology	20701	Advances to Public Officers	50,000,000	35,000,000	160,000,000	—
56	Department of National Museums	20801	Advances to Public Officers	25,000,000	10,000,000	70,000,000	—
57	Department of National Archives	20901	Advances to Public Officers	7,000,000	3,100,000	30,000,000	—
58	Department of Government Information	21001	Advances to Public Officers	13,000,000	8,700,000	50,000,000	—
59	Department of Government Printing	21101	Advances to Public Officers	70,000,000	60,000,000	350,000,000	—
60	Department of Examination	21201	Advances to Public Officers	25,000,000	22,000,000	100,000,000	—
61	Department of Educational Publications	21301	Advances to Public Officers	15,000,000	9,300,000	65,000,000	—
62	Department of Educational Publications	21302	Printing and Publicity and Sales of Publications	4,600,000,000	4,600,000,000	12,000,000,000	1,600,000,000
63	Department of Technical Education and Training	21501	Advances to Public Officers	60,000,000	40,000,000	150,000,000	—

<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>
64	Department of Social Services	21601	Advances to Public Officers	25,000,000	15,300,000	80,000,000	—
65	Department of Probation and Child Care Services	21701	Advances to Public Officers	15,000,000	10,000,000	60,000,000	—
66	Department of Sports Development	21901	Advances to Public Officers	13,000,000	9,500,000	50,000,000	—
67	Department of Ayurveda	22001	Advances to Public Officers	50,000,000	36,000,000	140,000,000	—
68	Department of Labour	22101	Advances to Public Officers	100,000,000	70,000,000	290,000,000	—
69	Sri Lanka Army	22201	Advances to Public Officers	3,550,000,000	3,000,000,000	4,000,000,000	—
70	Sri Lanka Navy	22301	Advances to Public Officers	500,000,000	400,000,000	600,000,000	—
71	Sri Lanka Navy	22302	Stores Advance Account (Explosive items)	550,000,000	450,000,000	200,000,000	—
72	Sri Lanka Air Force	22401	Advances to Public Officers	400,000,000	320,000,000	400,000,000	—
73	Department of Police	22501	Advances to Public Officers	1,200,000,000	1,000,000,000	1,200,000,000	—
74	Department of Immigration and Emigration	22601	Advances to Public Officers	40,000,000	30,000,000	180,000,000	—
75	Department of Registration of Persons	22701	Advances to Public Officers	45,000,000	40,000,000	170,000,000	—
76	Courts Administration	22801	Advances to Public Officers	500,000,000	350,000,000	1,500,000,000	—

77	Attorney General's Department	22901	Advances to Public Officers	25,000,000	17,000,000	80,000,000	—
78	Legal Draftsman's Department	23001	Advances to Public Officers	6,000,000	4,200,000	19,000,000	—
79	Department of Debt Conciliation Board	23101	Advances to Public Officers	1,000,000	400,000	5,000,000	—
80	Department of Prisons	23201	Advances to Public Officers	150,000,000	130,000,000	250,000,000	—
81	Department of Prisons	23202	Prisons Industrial and Agricultural Undertakings	110,000,000	120,000,000	65,000,000	15,000,000
82	Department of Government Analyst	23301	Advances to Public Officers	8,000,000	7,000,000	35,000,000	—
83	Office of the Registrar of the Supreme Court	23401	Advances to Public Officers	15,000,000	10,500,000	65,000,000	—
84	Law Commission of Sri Lanka	23501	Advances to Public Officers	2,000,000	700,000	7,000,000	—
85	Department of Official Languages	23601	Advances to Public Officers	7,000,000	5,200,000	29,000,000	—
86	Department of National Planning	23701	Advances to Public Officers	5,000,000	4,500,000	20,000,000	—
87	Department of Fiscal Policy	23801	Advances to Public Officers	3,500,000	1,800,000	16,000,000	—
88	Department of External Resources	23901	Advances to Public Officers	8,000,000	4,000,000	30,000,000	—
89	Department of National Budget	24001	Advances to Public Officers	8,000,000	5,000,000	35,000,000	—
90	Department of Public Enterprises	24101	Advances to Public Officers	4,000,000	3,400,000	18,000,000	—
91	Department of Management Services	24201	Advances to Public Officers	6,000,000	4,000,000	26,000,000	—
92	Department of Development Finance	24301	Advances to Public Officers	4,000,000	2,000,000	14,000,000	—
93	Department of Trade and Investment Policies	24401	Advances to Public Officers	3,500,000	2,700,000	14,000,000	—
94	Department of Public Finance	24501	Advances to Public Officers	4,000,000	3,900,000	15,000,000	—

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.
95	Department of Inland Revenue	24601	Advances to Public Officers	90,000,000	85,300,000	415,000,000	—
96	Sri Lanka Customs	24701	Advances to Public Officers	60,000,000	52,000,000	250,000,000	—
97	Sri Lanka Customs	24702	Seized and forfeited goods Advance Account	18,000,000	6,000,000	85,000,000	—
98	Department of Excise	24801	Advances to Public Officers	46,000,000	40,000,000	200,000,000	—
99	Department of Treasury Operations	24901	Advances to Public Officers	8,000,000	6,000,000	35,000,000	—
100	Department of State Accounts	25001	Advances to Public Officers	4,500,000	2,800,000	16,000,000	—
101	Department of State Accounts	25002	Advances for Payments on behalf of other Governments	1,600,000	1,000,000	800,000	—
102	Department of State Accounts	25003	Miscellaneous Advances	10,000,000	2,000,000	200,000,000	—
103	Department of Valuation	25101	Advances to Public Officers	25,000,000	20,000,000	115,000,000	—
104	Department of Census and Statistics	25201	Advances to Public Officers	40,000,000	32,000,000	150,000,000	—
105	Department of Pensions	25301	Advances to Public Officers	42,000,000	40,000,000	200,000,000	—
106	Department of Registrar-General	25401	Advances to Public Officers	80,000,000	62,000,000	290,000,000	—
107	District Secretariat , Colombo	25501	Advances to Public Officers	60,000,000	50,000,000	250,000,000	—
108	District Secretariat, Gampaha	25601	Advances to Public Officers	80,000,000	80,000,000	380,000,000	—
109	District Secretariat , Kalutara	25701	Advances to Public Officers	80,000,000	62,000,000	350,000,000	—

110	District Secretariat, Kandy	25801	Advances to Public Officers	70,000,000	61,000,000	250,000,000	—
111	District Secretariat, Matale	25901	Advances to Public Officers	53,000,000	45,000,000	220,000,000	—
112	District Secretariat, Nuwara-Eliya	26001	Advances to Public Officers	40,000,000	35,000,000	120,000,000	—
113	District Secretariat, Galle	26101	Advances to Public Officers	80,000,000	65,000,000	300,000,000	—
114	District Secretariat, Matara	26201	Advances to Public Officers	80,000,000	60,000,000	275,000,000	—
115	District Secretariat, Hambantota	26301	Advances to Public Officers	50,000,000	44,000,000	250,000,000	—
116	District Secretariat/ Kachcheri-Jaffna	26401	Advances to Public Officers	70,000,000	55,000,000	225,000,000	—
117	District Secretariat/ Kachcheri- Mannar	26501	Advances to Public Officers	15,000,000	12,000,000	65,000,000	—
118	District Secretariat/ Kachcheri- Vavuniya	26601	Advances to Public Officers	14,000,000	13,000,000	65,000,000	—
119	District Secretariat/ Kachcheri- Mullaitivu	26701	Advances to Public Officers	14,000,000	9,000,000	55,000,000	—
120	District Secretariat/ Kachcheri- Killinochchi	26801	Advances to Public Officers	14,000,000	11,000,000	50,000,000	—
121	District Secretariat/ Kachcheri- Batticaloa	26901	Advances to Public Officers	40,000,000	32,000,000	140,000,000	—
122	District Secretariat - Ampara	27001	Advances to Public Officers	70,000,000	50,000,000	245,000,000	—
123	District Secretariat/ Kachcheri- Trincomalee	27101	Advances to Public Officers	35,000,000	24,000,000	140,000,000	—
124	District Secretariat, Kurunagala	27201	Advances to Public Officers	85,000,000	84,000,000	350,000,000	—
125	District Secretariat, Puttalam	27301	Advances to Public Officers	50,000,000	50,000,000	220,000,000	—
126	District Secretariat, Anuradhapura	27401	Advances to Public Officers	65,000,000	62,000,000	280,000,000	—
127	District Secretariat, Polonnaruwa	27501	Advances to Public Officers	30,000,000	25,000,000	120,000,000	—
128	District Secretariat, Badulla	27601	Advances to Public Officers	60,000,000	46,000,000	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.
129	District Secretariat, Monaragala	27701	Advances to Public Officers	35,000,000	30,000,000	140,000,000	—
130	District Secretariat, Ratnapura	27801	Advances to Public Officers	60,000,000	47,000,000	285,000,000	—
131	District Secretariat, Kegalle	27901	Advances to Public Officers	50,000,000	46,000,000	200,000,000	—
132	Department of Project Management and Supervision	28001	Advances to Public Officers	4,000,000	3,000,000	20,000,000	—
133	Department of Agrarian Development	28101	Advances to Public Officers	350,000,000	280,000,000	500,000,000	—
134	Department of Irrigation	28201	Advances to Public Officers	230,000,000	165,000,000	800,000,000	—
135	Department of Forest Conservation	28301	Advances to Public Officers	60,000,000	45,000,000	316,000,000	—
136	Department of Wildlife Conservation	28401	Advances to Public Officers	50,000,000	45,000,000	270,000,000	—
137	Department of Agriculture	28501	Advances to Public Officers	250,000,000	200,000,000	1,000,000,000	—
138	Department of Agriculture	28502	Maintenance of Agricultural Farms and Seed Sales	660,000,000	660,000,000	70,000,000	—
139	Department of Land Commissioner General	28601	Advances to Public Officers	20,000,000	14,000,000	90,000,000	—
140	Department of Land Title Settlement	28701	Advances to Public Officers	15,000,000	15,000,000	70,000,000	—

141	Department of Surveyor General of Sri Lanka	28801	Advances to Public Officers	130,000,000	130,000,000	420,000,000	—
142	Department of Export Agriculture	28901	Advances to Public Officers	40,000,000	35,000,000	140,000,000	—
143	Department of Fisheries and Aquatic Resources	29001	Advances to Public Officers	20,000,000	18,000,000	110,000,000	—
144	Department of Coast Conservation and Coastal Resource Management	29101	Advances to Public Officers	12,000,000	8,000,000	45,000,000	—
145	Department of Animal Production and Health	29201	Advances to Public Officers	35,000,000	24,000,000	130,000,000	—
146	Department of Rubber Development	29301	Advances to Public Officers	20,000,000	18,000,000	65,000,000	—
147	Department of National Zoological Gardens	29401	Advances to Public Officers	30,000,000	15,000,000	105,000,000	—
148	Department of Commerce	29501	Advances to Public Officers	5,000,000	2,500,000	22,000,000	—
149	Department of Import and Export Control	29601	Advances to Public Officers	4,000,000	2,500,000	25,000,000	—
150	Department of the Registrar of Companies	29701	Advances to Public Officers	7,000,000	5,000,000	35,000,000	—
151	Department of Measurement Units, Standards and Services	29801	Advances to Public Officers	6,000,000	4,000,000	30,000,000	—
152	National Intellectual Property Office of Sri Lanka	29901	Advances to Public Officers	5,000,000	3,000,000	17,000,000	—
153	Department of Food Commissioner	30001	Advances to Public Officers	5,000,000	3,000,000	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 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 Co-operative Development (Registrar of Co-operative Societies)	30101	Advances to Public Officers	5,000,000	3,000,000	30,000,000	—
155	Co-operative Employees Commission	30201	Advances to Public Officers	2,000,000	600,000	7,000,000	—
156	Department of Textile Industries	30301	Advances to Public Officers	5,000,000	3,000,000	25,000,000	—
157	Department of Meteorology	30401	Advances to Public Officers	10,000,000	8,600,000	55,000,000	—
158	Department of Sri Lanka Railways	30601	Advances to Public Officers	500,000,000	450,000,000	1,500,000,000	—
159	Department of Sri Lanka Railways	30602	Railway Stores Advance Account	2,500,000,000	2,000,000,000	8,200,000,000	1,500,000,000
160	Department of Motor Traffic	30701	Advances to Public Officers	26,000,000	25,000,000	150,000,000	—
161	Department of Posts	30801	Advances to Public Officers	800,000,000	704,000,000	2,200,000,000	—
162	Department of Buildings	30901	Advances to Public Officers	25,000,000	17,000,000	95,000,000	—
163	Department of Government Factories	31001	Advances to Public Officers	28,000,000	18,000,000	125,000,000	—
164	Department of Government Factories	31002	Government Factory Stores Advance Account	120,000,000	120,000,000	40,000,000	30,000,000

Appropriation (Amendment) Act, No. 21 of 2022

165	Department of Government Factories	31003 Government Factory Work Done Advance Account	400,000,000	390,000,000	190,000,000	1,000,000
166	Department of National Physical Planning	31101 Advances to Public Officers	12,000,000	6,400,000	50,000,000	—
167	Department of Civil Security	32001 Advances to Public Officers	600,000,000	480,000,000	900,000,000	—
168	Department of National Botanical Gardens	32201 Advances to Public Officers	26,000,000	22,200,000	110,000,000	—
169	Department of Legal Affairs	32301 Advances to Public Officers	1,000,000	400,000	4,000,000	—
170	Department of Management Audit	32401 Advances to Public Officers	3,500,000	2,500,000	20,000,000	—
171	Department of Community Based Corrections	32601 Advances to Public Officers	20,000,000	8,400,000	60,000,000	—
172	Department of Land Use Policy Planning	32701 Advances to Public Officers	18,000,000	14,000,000	80,000,000	—
173	Department of Manpower and Employment	32801 Advances to Public Officers	30,000,000	14,000,000	100,000,000	—
174	Department of Information Technology Management	32901 Advances to Public Officers	3,000,000	1,600,000	12,000,000	—
175	Department of Samurdhi Development	33101 Advances to Public Officers	400,000,000	280,000,000	800,000,000	—
176	Department of National Community Water Supply	33201 Advances to Public Officers	11,000,000	5,000,000	30,000,000	—
177	Office of the Comptroller General	33301 Advances to Public Officers	2,000,000	1,400,000	10,000,000	—

<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>
178	Department of Multi - purpose Development Task Force	33401	Advances to Public Officers	40,000,000	16,000,000	50,000,000	—
179	National Education Commission	33501	Advances to Public Officers	1,500,000	500,000	7,500,000	—
180	Merchant Shipping Secretariat	33601	Advances to Public Officers	2,000,000	1,000,000	7,500,000	—
Total				29,109,500,000	23,109,500,000	66,922,200,000	3,146,000,000.

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

Appropriation (Amendment) Act, No. 21 of 2022

English Acts of the Parliament can be purchased at the "Prakashana Piyasa", Department of
Government Printing, No. 118, Dr. Danister De Silva Mawatha, Colombo 8.



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

**INDUSTRIAL DISPUTES (AMENDMENT)
ACT, No. 22 OF 2022**

[Certified on 16th of September, 2022]

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This Act can be downloaded from www.documents.gov.lk



*Industrial Disputes (Amendment)
Act, No. 22 of 2022*

[Certified on 16th of September, 2022]

L.D.-O. 25/2021

AN ACT TO AMEND THE INDUSTRIAL DISPUTES
ACT (CHAPTER 131)

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

1. This Act may be cited as the Industrial Disputes Short title
(Amendment) Act, No. 22 of 2022.

2. Section 31^{DD} of the Industrial Disputes Act Amendment of
(Chapter 131) (hereinafter referred to as the “principal section 31^{DD} of
enactment”) is hereby amended by the insertion immediately Chapter 131
after subsection (1) of that section of the following new
subsections:-

“(1A) Where an employer who is dissatisfied with
a final order of a High Court established under Article
154^P of the Constitution which is in favour of a workman
on an appeal made by such workman against any order
of a tribunal, appeals to the Supreme Court against such
order, he shall furnish to the President of such tribunal,
a security in cash, where the order which is the subject
of such appeal directs-

- (a) only the payment of a sum of money to the
workman of an amount equal to such sum;
- (b) both the payment of a sum of money to the
workman and re-instatement of such worker,
of an amount equal to such sum and twelve
times the monthly salary or wages of such
workman at the time his services were
terminated.

(1B) Every appeal preferred under subsection (1A),
shall be supported by a certificate under the hand of the

2 *Industrial Disputes (Amendment)*
Act, No. 22 of 2022

President of the Tribunal to the effect that the security as specified in subsection (1A) has been duly furnished by the employer.

(1c) The President of every Tribunal shall cause all moneys furnished as security under subsection (1A) to be deposited in an account bearing interests, in any approved bank in Sri Lanka.”.

Insertion of new section 31DDDD in the principal enactment

3. The following new section is hereby inserted immediately after section 31DDDD of the principal enactment and shall have effect as section 31DDDD of that enactment:—

“Employer to furnish a security in respect of an application to the Court of Appeal

31DDDD. (1) Where an application is preferred by an employer to the Court of Appeal, for the issue of an order in the nature of a writ, against an award made by an arbitrator under section 17(1) or by an industrial court under section 24, the Court of Appeal shall entertain such application upon furnishing a security by such employer, in cash to the Commissioner-General, where such award which is subject to such application directs the payment of a sum of money to the worker, of an amount equal to such sum.

(2) The Commissioner-General shall cause to be deposited the sum as specified in subsection (1) in an account bearing interests, maintained by the Commissioner-General, in any approved bank in Sri Lanka.

(3) Every application preferred under this subsection, shall be supported by a certificate under the hand of the Commissioner-General to the effect that the security as specified in subsection (1) has been duly furnished by such employer.”.

4. The following new section is hereby inserted immediately after section 33 of the principal enactment and shall have effect as section 33A of that enactment:—

Insertion of section 33A in the principal enactment

“Employer to furnish a security in respect of an application to the High Court

33A. (1) Where an employer who is dissatisfied with an order of a Magistrate’s Court on any written complaint made by the Commissioner-General under section 136B of the Code of Criminal Procedure Act, No. 15 of 1979 against such employer, due to any failure to comply with an order of a tribunal, an award of an industrial court or an arbitrator which has been made in favor of a workman, makes an application to invoke the revisionary jurisdiction of the High Court established under Article 154P of the Constitution, in respect of such order, shall at the time of such application furnish to the relevant Magistrate’s Court, a security of an amount equal to such sum in cash, where the order which is the subject of such application directs the payment of a sum of money to the worker.

(2) The Registrar of the Magistrate’s Court shall cause all moneys furnished as security under subsection (1), to be sent to the Commissioner-General to deposit in an account bearing interests, maintained by the Commissioner-General, in any approved bank in Sri Lanka.

(3) Every application made under subsection (1) shall be supported by a certificate under the hand of the Registrar of the relevant Magistrate’s Court to the effect that the security as specified in subsection (1) has been duly furnished by such employer.

4

Industrial Disputes (Amendment)
Act, No. 22 of 2022

(4) The Commissioner-General shall refund the sum furnished under subsection (1) together with the interest on that sum to the relevant party in accordance with the final order of the High Court established under Article 154p, the Court of Appeal or the Supreme Court, as the case may be.”.

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.

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**TERMINATION OF EMPLOYMENT OF WORKMEN
(SPECIAL PROVISIONS) (AMENDMENT)
ACT, No. 23 OF 2022**

[Certified on 16th of September, 2022]

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This Act can be downloaded from www.documents.gov.lk



*Termination of Employment of Workmen
(Special Provisions) (Amendment) Act, No. 23 of 2022*

[Certified on 16th of September, 2022]

L.D.—O. 24/2021

AN ACT TO AMEND THE TERMINATION OF EMPLOYMENT OF WORKMEN
(SPECIAL PROVISIONS) ACT, NO. 45 OF 1971

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

1. This Act may be cited as the Termination of Employment of Workmen (Special Provisions) (Amendment) Act, No. 23 of 2022.

Short title

2. Section 2 of the Termination of Employment of Workmen (Special Provisions) Act, No. 45 of 1971 (hereinafter referred to as the “principal enactment”) is hereby amended as follows:—

Amendment of section 2 of Act, No. 45 of 1971

(1) in subsection (3) thereof, by the substitution for the words “fine not exceeding one thousand rupees” of the words “fine not exceeding twenty thousand rupees”;

(2) by the insertion immediately after subsection (3) thereof, of the following:—

“(3A) (1) Where an employer is convicted of an offence under subsection (3), such employer shall be liable, if he continuously fails to comply with the decision made by the Commissioner-General under subsection (2), to pay the workman, in addition to any fine imposed under subsection (3), an additional fine of five hundred rupees for each day on which the noncompliance is continued after the conviction.

(2) Where any employer fails to pay any sum payable to a workman under paragraph (e) of subsection (2), such amount may be recovered by

2 *Termination of Employment of Workmen
(Special Provisions) (Amendment) Act, No. 23 of 2022*

an order of a Magistrate's Court by which the employer was convicted as if it were a fine imposed on him by that court, and the amount recovered shall be paid to the workman.”.

Amendment of section 8 of the principal enactment

3. Section 8 of the principal enactment is hereby amended in paragraph (a) of subsection (1) thereof, by the substitution for the words “a fine of fifty rupees” of the words “a fine of five hundred rupees”.

Insertion of new sections 10A and 10B in the principal enactment

4. The following new sections are hereby inserted immediately after section 10 of the principal enactment and shall have effect as sections 10A and 10B of that enactment:—

“Employer to furnish a security in respect of an application to the High Court

10A. (1) Where an employer is dissatisfied with an order of the Magistrate's Court, such employer may make an application in revision by a written petition, against that order to the High Court established under Article 154P of the Constitution, to the Province within which such Magistrate's Court is situated.

(2) Every employer who makes an application under subsection (1) shall furnish to such Magistrate's Court, a security in cash where the order which is the subject of such application directs the payment of a sum of money to the workman, of an amount equal to such sum.

(3) Every application made under subsection (1) shall be supported by a certificate under the hand of the Registrar of the relevant Magistrate's Court, to the effect that the security as specified in subsection (2) has been duly furnished by such employer.

Termination of Employment of Workmen 3
(Special Provisions) (Amendment) Act, No. 23 of 2022

(4) The Registrar of the Magistrate's Court shall cause all such sum of money furnished as security under subsection (2), to be sent to the Commissioner General to deposit in an account bearing interest, maintained by the Commissioner General, in any approved bank in Sri Lanka.

Employer to furnish a security in respect of an application to the Court of Appeal

10B. (1) Where an employer is dissatisfied with an order made by Commissioner-General under section 6 or 6A, such employer may make an application to the Court of Appeal against such order for the issue of an order in the nature of a writ.

(2) Every employer who makes an application under subsection (1) for the issue of an order in the nature of a writ shall furnish to the Court of Appeal, a security in cash, where the order which is the subject of such application directs—

- (a) both the payment of a sum of money as compensation and the reinstatement, of an amount of money, as salary or wages which is to be calculated from the date of such order to the date on which such workman shall be reinstated, and an amount of twelve times the monthly salary or wages of such workman for the reinstatement; and
- (b) only the payment of a sum of money to the workman as compensation, of an amount equal to such sum.

4 *Termination of Employment of Workmen
(Special Provisions) (Amendment) Act, No. 23 of 2022*

(3) Every application for the issue of an order in the nature of a writ, made under subsection (1) shall be supported by a certificate under the hand of the Commissioner-General to the effect that the security as specified in subsection (2) has been duly furnished by such employer.

(4) The Commissioner-General shall cause to be deposited the sum as specified in subsection (2), in an account bearing interest, maintained by the Commissioner-General, in any approved bank in Sri Lanka.

(5) The Commissioner-General shall refund the sum furnished under subsection (2) together with the interest on such sum to the relevant party in terms of the final determination of the application to the Court of Appeal or the Supreme Court, as the case may be.”.

Amendment of section 14 of the principal enactment

5. Section 14 of the principal enactment is hereby amended by the substitution for the words “fine not exceeding one thousand rupees” of the words “fine not exceeding twenty thousand rupees”.

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.

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
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**INDUSTRIAL DISPUTES (AMENDMENT)
ACT, No. 24 OF 2022**

[Certified on 16th of September, 2022]

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*Industrial Disputes (Amendment)
Act, No. 24 of 2022*

[Certified on 16th of September, 2022]

L.D.-O. 19/2017

AN ACT TO AMEND THE INDUSTRIAL DISPUTES ACT
(CHAPTER 131)

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

1. This Act may be cited as the Industrial Disputes (Amendment) Act, No. 24 of 2022. Short title

2. Section 46 of the Industrial Disputes Act (Chapter 131) (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of subsections (1), (2) and (3) thereof, and the substitution therefor of the following subsections:- Amendment of section 46 of Chapter 131

“(1) Any party to any proceeding under this Act taken by or before any authorized officer, arbitrator, industrial court or labour tribunal or the Commissioner may, act through an Attorney-at-law or a representative of the party.

(2) For the purposes of this Act, a representative of a party shall-

(a) where the party is a trade union, or consists of two or more trade unions, be a person to represent such union or each such union;

(b) where the party consists partly of any trade union or unions and partly of employers or workmen who are not members of any such union, be a person to represent such union or of each such union and a prescribed number of persons nominated in accordance with regulations by such employers or workmen; and

2

Industrial Disputes (Amendment)
Act, No. 24 of 2022

- (c) where the party consists of employers or workmen, be a prescribed number of persons nominated by such employers or workmen.”.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



**PARLIAMENT OF THE DEMOCRATIC
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SRI LANKA**

**SOCIAL SECURITY CONTRIBUTION LEVY
ACT, No. 25 OF 2022**

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

[Certified on 20th of September, 2022]

L.D.-O. 81/2021

AN ACT TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF A LEVY KNOWN AS THE SOCIAL SECURITY CONTRIBUTION LEVY ON THE LIABLE TURNOVER OF EVERY PERSON TO WHOM THIS ACT APPLIES; 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 Social Security Contribution Levy Act, No. 25 of 2022 and shall come into operation on the First day of October 2022.

Short title and date of operation

PART I

IMPOSITION OF SOCIAL SECURITY
CONTRIBUTION LEVY

2. The provisions of this Act shall apply to every person (in this Act referred to as a “taxable person”) who -

Persons to whom this Act applies

- (a) imports any article;
- (b) carries on the business of manufacture of any article;
- (c) carries on the business of providing a service of any description; or
- (d) carries on the business of wholesale or retail sale of any article including importation and sale of such article other than a sale by the manufacturer of that article being a manufacturer to whom the provisions of paragraph (b) applies.

3. (1) A levy known as the “Social Security Contribution Levy” (in this Act referred to as “the levy”) shall, subject to the provisions of this Act, be charged from every taxable person for every quarter (in this Act referred to as the “relevant

Imposition of the Social Security Contribution Levy

2 *Social Security Contribution Levy*
 Act, No. 25 of 2022

quarter”) on or after October, 1, 2022 in respect of the liable turnover, specified in the Second Schedule hereto, at the rate of 2.5 *per centum*, in the following manner:-

- (a) In case of a taxable person referred to in paragraph (a) of section 2, the levy shall be charged in respect of the liable turnover of such person arising from the importation of such article; and
- (b) In case of a taxable person referred to in paragraph (b), (c) or (d) of section 2, the levy shall be charged in respect of the liable turnover of such person.

(2) For the purposes of this Act, “turnover”-

- (a) with reference to a taxable person referred to in paragraph (a) of section 2, arising from the importation from any article means, the value of that article ascertained for the purpose of the Value Added Tax under section 6 of the Value Added Tax Act, No. 14 of 2002, but does not include the value of any exempted article referred to in Part IA of the First Schedule;
- (b) with reference to any taxable person referred to in paragraph (b) of section 2, and to any relevant quarter means, the sum receivable whether received or not, in that quarter, of any article manufactured and sold in Sri Lanka by such person other than any exempted article referred to in Part IA of the First Schedule;
- (c) with reference to any taxable person referred to in paragraph (c) of section 2 and to any relevant quarter means –

- (i) the sum receivable whether received or not, from the supply in Sri Lanka of any financial services by any person carrying on the business of supplying any financial services in Sri Lanka but does not include the exempted services referred to in Part II of the First Schedule;
 - (ii) the value of any service arising from the business of real estate and improvement ascertained under subsection (7) of section 5 of the Value Added Tax Act, No. 14 of 2002 for the purpose of the said Act but does not include the exempted services referred to in Part II of the First Schedule; and
 - (iii) the sum receivable, whether received or not, from the provision of any service in Sri Lanka other than the services referred to in subparagraphs (i) and (ii) and any exempted service referred to in Part II of the First Schedule; and
- (d) with reference to any taxable person referred to in paragraph (d) of section 2 and to any relevant quarter means the sum receivable, whether received or not, from the wholesale or retail sale of any article in Sri Lanka other than any exempted article referred to in Part IB of the First Schedule.

(3) The turnover specified in subsection (2) for the relevant quarter of any taxable person shall not include –

- (a) any bad debt incurred by such person in that quarter:

Provided however, any bad debt recovered in any relevant quarter, shall be included in the turnover of that relevant quarter; or

- (b) any Value Added Tax under the Value Added Tax Act, No. 14 of 2002 paid for that relevant quarter; or

4 *Social Security Contribution Levy
Act, No. 25 of 2022*

- (c) any rebate paid under the Export Development Rebate in relation to any international event as approved by the Minister.

PART II

REGISTRATION UNDER THE ACT

Taxable persons
to be registered

4. (1) Every taxable person, other than a taxable person referred to in paragraph (a) of section 2, who, carries on or carries out any activity referred to in section 2 (in this Act referred to as a “taxable activity”) shall be required to be registered under this Act by making an application for such purpose to the Commissioner-General of Inland Revenue (in this Act referred to as the “Commissioner-General”) in the specified form-

- (a) not later than fifteen days from the date of operation of this Act, in the case of a taxable person whose aggregate of the turnover, within the twelve months period immediately prior to the date of operation of this Act, exceeded one hundred and twenty million rupees;
- (b) not later than fifteen days from the date on which the aggregate of the turnover for a quarter exceeds or is likely to exceed thirty million rupees, in the case of a taxable person to whom paragraph (a) does not apply.

(2) Where the Commissioner-General is of the opinion that the turnover of any person referred to in subsection (1) relates to a single isolated transaction, such turnover may be excluded in calculating the total turnover of such person for the purpose of registration under this section.

(3) The Commissioner-General shall-

- (a) upon receipt of an application by any person under subsection (1); or
- (b) where an application has not been received under subsection (1), but the Commissioner-General is of the opinion, having regard to the nature of the activities carried on or carried out by such person, that such person is required to be registered under this Act,

register such person with effect from such date as the Commissioner-General may determine (in this Act referred to as a “registered person”).

5. (1) Any registered person may make an application in the specified form to the Commissioner-General to have his registration cancelled, at any time after the lapse of a period of twelve months following the date of registration, where-

Cancellation of registration

- (a) such registered person has ceased to carry on or carry out a taxable activity referred to in section 2; or
- (b) the aggregate turnover of such registered person during each immediately preceding four quarters of the relevant quarter does not exceed hundred and twenty million rupees.

(2) The Commissioner-General-

- (a) shall, on receipt of an application under subsection (1); or
- (b) may at any time,

and upon being satisfied with the provisions of paragraphs (a) and (b) of subsection (1) cancel such registration.

6 *Social Security Contribution Levy
Act, No. 25 of 2022*

(3) The Commissioner-General may refuse to cancel the registration of any person, where the Commissioner-General is not satisfied that the conditions specified in paragraph (a) or (b) of subsection (1) exist.

(4) Where the Commissioner-General cancels the registration of a taxable person, he shall inform such person of the date of cancellation of the registration by registered post or by electronic means.

Liability not affected by cancellation of registration

6. Notwithstanding the cancellation of registration under section 5, a taxable person shall be liable for any act done or omitted to be done under this Act while he remained a registered person under this Act.

Registered taxable person to notify certain changes

7. Every registered person shall notify the Commissioner-General in writing or by electronic means of any change –

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

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

PART III

RETURNS AND INFORMATION

8. (1) Every registered person shall furnish to the Commissioner-General a return either in writing or by electronic means for every quarter on or before the twentieth day of the month after the end of each relevant quarter. Every such return shall be in the form specified by the Commissioner-General.

Returns and information to be furnished

(2) Every registered person who furnishes such return under subsection (1) which is not in such form shall be deemed for the purposes of this Act, not to have furnished a return as required by subsection (1).

(3) The Assistant Commissioner shall issue a notice to a person referred to in subsection (2) requiring such person to furnish within fourteen days of receipt of such notice, a return as specified in subsection (1).

(4) The Assistant Commissioner shall acknowledge receipt of the return only upon receipt of a proper return as specified in subsection (1) which shall be considered a valid return for the purposes of this Act.

(5) For the purposes of obtaining full information in respect of the turnover of any registered person, the Assistant Commissioner may give notice in writing or by electronic means to such person requiring him –

- (a) to produce for examination or transmit to the Assistant Commissioner, within the period specified in such notice any books of accounts whether contained in a manual, mechanical or electronic format or combination thereof, trade lists, stock lists, registers, invoices, cheques, bank statements, paying-in-slips, accounts, auditors' reports or other documents in his possession as may be specified in order to verify the entries in such books, documents and accounts; or

(b) to attend in person or by an authorized representative at such place and on such date and at such time as may be specified in the notice for the purpose of being examined regarding the taxable activity carried on or carried out by that person.

(6) An Assistant Commissioner may retain in his custody as long as such retention is necessary for the purpose of this Act any books of accounts whether contained in a manual, mechanical or electronic format or combination thereof, trade lists, stock lists, registers, invoices, cheques, bank statements, paying-in-slips, accounts, auditors' reports or other documents in his possession as may be specified in order to verify the entries in such books, documents or accounts.

(7) A return, statement or form purporting to be furnished under this Act by or on behalf of any registered person shall for all purposes be deemed to have been furnished by that person or by his authority, as the case may be, unless the contrary is proved, and any registered person signing such return, statement or form shall be deemed to be cognizant of all matters contained therein.

(8) Where any registered person fails to comply with the provisions of this section or fails to comply with the requirements of a notice given to such person, the Commissioner-General may –

(a) impose on such person a penalty of a sum not exceeding fifty thousand rupees; and

(b) give notice in writing or by electronic means to such person of the imposition of such penalty and require such person –

(i) to pay such penalty; and

- (ii) to comply with the requirements of this section within such period as may be specified in such notice.

(9) The Commissioner-General may reduce or annul any penalty imposed on any registered person under paragraph (a) of subsection (8) if such person proves to the satisfaction of the Commissioner-General that his failure to comply with the provisions of this section was due to circumstances beyond his control and that he has subsequently complied with the provisions.

PART IV

ASSESSMENT OF LEVY

9. (1) Where-

- (a) any registered person who, in the opinion of the Assistant Commissioner is chargeable with the levy, fails to furnish a return for the relevant quarter; or
- (b) any registered person, who is chargeable with the levy, furnishes a return in respect of any relevant quarter but fails to pay the levy fully or partly for that relevant quarter; or
- (c) any registered person requests the Commissioner-General in writing or by electronic means to make any alteration or addition to any return furnished by such person for the relevant quarter,

Power of
Assistant
Commissioner to
make assessment

the Assistant Commissioner may assess the amount of the levy, which such person, in the opinion of the Assistant Commissioner, ought to have paid for that relevant quarter and shall, by notice in writing or by electronic means, require such person to pay such amount forthwith. The amount so assessed in respect of such person for the relevant quarter shall, be deemed to be the amount of the levy payable by him for that relevant quarter.

10 *Social Security Contribution Levy
Act, No. 25 of 2022*

(2) The notice issued under subsection (1) may refer any penalty imposed under section 18.

(3) Where an assessment is made under subsection (1) the difference between the amount so assessed and the amount paid by such person as the levy for the relevant quarter shall be the levy in default for that relevant quarter.

Additional
assessments

10. (1) Where it appears to the Assistant Commissioner that a registered person chargeable with the levy has, for the relevant quarter, paid as levy an amount less than the due amount of the levy payable by him or chargeable from him for that quarter, the Assistant Commissioner may, assess such person at the additional amount at which, according to the opinion of the Assistant Commissioner, the levy ought to have been paid by such person. The Assistant Commissioner shall give such person a notice of such assessment accordingly.

(2) Where an assessment is made under subsection (1), the amount so assessed shall be deemed to be the levy in default in respect of such person for that relevant quarter and accordingly such person shall, from the date on which such person ought to have paid the levy for that relevant quarter, be liable to the penalty in respect to such amount as specified in section 18.

Assistant
Commissioner to
state reasons

11. Where the Assistant Commissioner does not accept a return furnished by any registered person and makes an additional assessment on such person for the relevant quarter under section 10, the Assistant Commissioner shall communicate to such person in writing or by electronic means the reasons therefor.

Power of the
Assistant
Commissioner to
determine the
open market
value

12. Where the Assistant Commissioner is of the opinion that a registered person has -

- (a) sold any article or provided any service for a value less than the open market value of such article or service or for no value; or

- (b) entered into a transaction, between two associated persons, in respect of which the sale of any article or the provision of any service has been made,

in order to avoid the payment of the levy, the Assistant Commissioner shall, having regard to the circumstances of such transaction and the time period of the sale of such article or the provision of such service determine the open market value of such article or service on which the levy shall be charged.

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

Certain transactions and dispositions to be disregarded

14. The production of any document in writing or by electronic means, under the hand of the Commissioner-General purporting to be a copy of or extract from any return or assessment made under this Act shall be admissible in all courts and shall be sufficient evidence of the original.

Evidence of returns and assessments

15. (1) Where any registered person has furnished a return under section 8 in respect of the relevant quarter for levy in respect of any period, it shall not be lawful for the Assistant Commissioner, to make an additional assessment after the expiration of three years from the end of the relevant quarter in respect of which the return is furnished.

Limitation of time for additional assessment

(2) Notwithstanding the provisions of subsection (1) where the Assistant Commissioner is of the opinion that a person has willfully or fraudulently failed to make a full and true disclosure of all the material facts necessary to determine the amount of levy payable by him for any relevant quarter, it shall be lawful for the Assistant Commissioner to make an additional assessment at any time.

PART V

PAYMENT AND COLLECTION OF THE LEVY

Accounting basis **16.** Every registered person shall account for levy on an accrual basis.

Payment of the levy **17.** (1) Every registered person shall, notwithstanding that no assessment has been made on such person for the relevant quarter, pay—

- (a) the levy payable for the first month of that quarter on or before the twentieth day of the second month of that quarter;
- (b) the levy payable for the second month of that quarter on or before the twentieth day of the third month of that quarter;
- (c) the levy payable for the third month of that quarter on or before the twentieth day of the month immediately succeeding the end of the relevant quarter,

to the Commissioner-General, in such manner as may be specified by him.

(2) Any levy not paid as set out in subsection (1) shall be in default and the registered person by whom such levy is payable or where any levy is payable by more than one person, each such person shall be deemed to be a defaulter for the purposes of this Act.

Penalty for default **18.** (1) Where the payment of any levy is in default, the defaulter shall, in addition to such levy in default pay as penalty —

- (a) a sum equivalent to ten *per centum* of the amount in default; and
- (b) where the amount in default is not paid before the last day of the month succeeding the month in which such levy has begun to be in default, a further sum, equivalent to two *per centum* of the amount in default in respect of each period ending on the last day of each succeeding month or part of such period during which it is in default:

Provided however, that the total amount payable as penalty under this subsection shall in no case exceed one hundred *per centum* of the levy in default and any such amount may be waived or reduced if the Commissioner-General is satisfied that by reason of any special circumstances in which the default occurred waiver or reduction of such amount would be just and equitable.

(2) Where upon the final determination of an appeal under Part VII, any levy in default to which any sum or sums under subsection (1) has or have been added is reduced, then such sum or sums shall be calculated on the levy so reduced.

19. (1) The Director General of Customs shall collect from every taxable person, the levy chargeable from such person in respect of every article imported by such person, at the time such article is imported, and shall make an endorsement on the import invoice relating to such article specifying the amount so collected.

Collection of the
levy by the
Director-General
of Customs

(2) Any amount collected under subsection (1) shall be deemed to be the levy chargeable in respect of the turnover arising from the importation of such article and shall be deemed to have been paid by such person to the Commissioner-General on the day on which such amount was so collected.

(3) Any amount collectible under subsection (1) shall, for the purpose of collection and recovery of such amount and notwithstanding anything to the contrary in this Act, be deemed to be customs duty chargeable under the Customs Ordinance (Chapter 235) and accordingly, the provisions of the Customs Ordinance (Chapter 235) shall apply to the collection and recovery of such amount.

(4) Where any article imported into Sri Lanka is sold –

- (a) by the Commissioner-General;
- (b) by the Director General of Customs for the recovery of any duty, levy or any charge collectible under the Customs Ordinance (Chapter 235); or

14 *Social Security Contribution Levy
Act, No. 25 of 2022*

- (c) by the Sri Lanka Ports Authority established by the Sri Lanka Ports Authority Act, No. 51 of 1979, for the recovery of any dues collectible under that Act,

the purchaser of such article shall be deemed to be a person referred to in paragraph (a) of section 2, and the provisions of this Act shall apply to such person accordingly.

Islamic financial transactions

20. The turnover arising from any Islamic financial transaction shall be subject to levy in a similar manner as equivalent in substance to non-Islamic financial transactions.

PART VI

APPEALS

Appeals to the Commissioner-General

21. (1) Any registered person or any person whose registration has been cancelled under this Act may, if he is dissatisfied with any assessment, additional assessment or penalty, as the case may be, made in respect of him under this Act, appeal against such assessment, additional assessment or penalty, as the case may be, to the Commissioner-General within thirty days after the service of notice of such assessment, additional assessment or imposition of penalty, as the case may be. Such person shall, notwithstanding such appeal, pay the levy charged by such assessment or additional assessment together with any penalty imposed on him by this Act.

(2) The Commissioner-General, upon being satisfied that, owing to absence from Sri Lanka, sickness or other reasonable cause, the appellant was prevented from appealing within the time period specified in subsection (1), shall grant an extension of time for preferring the appeal.

(3) Every appeal shall be preferred to the Commissioner-General by a petition in writing or by electronic means and shall state precisely the grounds of such appeal.

(4) The receipt of every appeal shall be acknowledged within thirty days of its receipt and where so acknowledged, the date of the letter of acknowledgement shall for the purpose of this section, be deemed to be the date of receipt of such appeal:

Provided however, if the receipt of any appeal is not acknowledged as specified in this subsection, such appeal shall be deemed to have been received by the Commissioner-General on the day on which it was delivered to the Commissioner-General.

(5) Where the appeal against the assessment has been made in the absence of a return, the appeal shall be accompanied by a return with the proof of payment of the levy and penalty due on such return.

(6) Every person preferring an appeal under subsection (1) shall unless such person has already done so, pay to the Commissioner-General the amount of the levy payable by such person on the basis of the return furnished by him for the relevant quarter together with any penalty thereon accrued up to the date of such notice of assessment, and shall attach, to the appeal a receipt in proof of such payment:

Provided however, the Commissioner-General, upon being satisfied that owing to serious financial hardship suffered by the appellant at or about the time of such notice of assessment or, owing to other reasonable cause the appellant was prevented from paying such levy and penalty, may grant an extension of time for the payment of such levy and penalty thereon accrued up to the date of payment, and the receipt furnished within such extended time shall, for the purposes of subsections (1), (5) and (6), be deemed to have been attached to the appeal.

(7) Every appeal which was not made within the period specified in subsection (1) or does not conform to the provisions of subsections (3), (5) and (6) shall not be valid.

(8) Upon receipt of a valid appeal, the Commissioner-General may cause inquiry to be made by an Assistant Commissioner, other than the Assistant Commissioner who made such assessment against which the appeal is preferred and if, in the course of such inquiry, an agreement is reached as to the matters specified in the appeal, the necessary adjustment of the assessment shall be made.

(9) Where no agreement is reached between the appellant and the Assistant Commissioner in the manner specified in subsection (8), the Commissioner-General shall fix a time and place for the hearing of the appeal.

(10) The appellant may attend the hearing of the appeal in person or by an authorized representative. The Commissioner-General may, if he thinks fit, from time to time, adjourn the hearing of an appeal for such time and place as he shall fix. In any case in which an authorized representative attends on behalf of the appellant, the Commissioner-General may adjourn the hearing of the appeal and may, if he considers that the personal attendance of the appellant is necessary for the determination of the appeal, require that the appellant shall attend in person at the time and place fixed for the adjourned hearing of the appeal. If the appellant or his authorized representative fails to attend at the time and place fixed for the hearing or any adjourned hearing of the appeal, or if the appellant fails to attend in person when required so to attend by the Commissioner-General, the Commissioner-General shall dismiss the appeal:

Provided however, if the appellant, within a reasonable time after the dismissal of an appeal, satisfies the Commissioner-General that he or his authorized representative was prevented from due attendance at the hearing or at any adjourned hearing of such appeal by reason of absence from Sri Lanka, sickness, or other reasonable cause, the Commissioner-General may vacate the order of dismissal and fix a time and place for the hearing of the appeal.

(11) The Commissioner-General shall have power to summon any person, whom he may consider able to give evidence in respect of the appeal, to attend before him and examine such person on oath or otherwise. Any person so attending may be allowed by the Commissioner-General any reasonable expenses necessarily incurred by such person in so attending.

(12) The Commissioner-General may -

- (a) before making his determination on any appeal, if he considers it necessary so to do, require any person, by notice given in writing or by electronic means to produce for examination, or to transmit to the Commissioner-General within the period specified in such notice, any such deeds, plans, instruments, books of accounts, trade lists, stock lists, registers, cheques, paying-in-slips, auditors' reports or other documents in his possession as may be specified in such notice;
- (b) obtain the assistance of a Commissioner, a Senior Deputy Commissioner, a Deputy Commissioner or an Assistant Commissioner who is familiar with the issues involved in such hearing of an appeal.

(13) Where the Commissioner-General hears the evidence of the appellant or of any other person in respect of the appeal, he shall maintain or cause to be maintained a record of such evidence.

(14) In determining an appeal under this section, the Commissioner-General may confirm, reduce, increase or annul the assessment appealed against and shall give notice in writing or by electronic means to the appellant of his determination on the appeal.

(15) Every appeal preferred under this section, shall be agreed to or determined by the Commissioner-General, within a period of two years from the date on which such appeal is received by the Commissioner- General, unless the agreement or determination of such appeal depends on –

- (a) the decision of a competent court on any matter relating to or connected with or arising from such appeal and referred to it by the Commissioner-General or the appellant; or
- (b) the furnishing of any document or the taking of any action -
 - (i) by the appellant, upon being required to do so by the Commissioner-General or an Assistant Commissioner by notice given in writing to such appellant (such notice being given not later than six months prior to the expiry of two years from the date on which the appeal is received by the Commissioner-General); or
 - (ii) by any other person, other than the Commissioner-General or an Assistant Commissioner.

(16) For the purposes of subsection (15) where an extension of time has been granted to an appellant for the payment of the levy, the date of receipt in proof of the payment of levy shall be deemed to be the date of receipt of such appeal.

(17) Where any appeal is not agreed to or determined within the period specified in subsection (15), the appeal shall be deemed to have been allowed and levy charged accordingly.

22. Any person aggrieved by the determination of the Commissioner-General under section 21 may appeal against such determination to the Tax Appeals Commission established under the Tax Appeals Commission Act, No. 23 of 2011.

Appeals to the Tax Appeals Commission

23. Where –

Finality of assessment

- (a) no valid appeal to the Commissioner-General has been preferred under this Part against an assessment or an additional assessment, such assessment or additional assessment; or
- (b) the Commissioner-General has determined the amount of the levy on appeal, the assessment made, reduced, increased or confirmed, as the case may be, on such appeal,

shall be treated as final for all purposes of this Act:

Provided however, subject to the limitation of time specified in section 15, nothing in this section shall prevent an Assistant Commissioner from making an assessment or additional assessment for any relevant quarter if it does not involve any matter which has already been determined on appeal.

PART VII

RECOVERY OF LEVY

24. (1) For the purposes of this Part “levy” includes the penalty imposed under this Act.

Recovery of levy

(2) Whenever the Commissioner-General issues or submits, as the case may be, a certificate under section 27 or 28 or a notice under section 29, he shall at the same time issue to the defaulter a notification thereof by personal service

20 *Social Security Contribution Levy*
 Act, No. 25 of 2022

or by registered post or by telegraph or electronic means so however, the non-receipt of such notification by the defaulter shall not invalidate proceedings under this section.

Levy to be a first charge

25. Any levy in default shall be a first charge on all the assets of the defaulter:

Provided that, –

- (a) such charge shall not extend to or affect any assets sold by such person to a *bona fide* purchaser for value, prior to the seizure of the same in accordance with the provisions of section 27;
- (b) as regards immovable property, the levy shall not rank in priority to any lease or encumbrance created *bona fide* for value and registered prior to the date of the seizure; or
- (c) as regards movable property, where the levy for the relevant quarters for more than five years is in default, the levy for relevant quarters within five years only to be selected by the Commissioner-General, shall rank in priority to any lien or encumbrance created *bona fide* for value prior to the date of default of such levy.

Notice to defaulter

26. (1) Where any levy is in default, the Commissioner-General shall, before proceeding to recover such levy, issue a notice in writing or by electronic means to the defaulter stating –

- (a) the particulars of such levy; and
- (b) that action is being contemplated to recover such levy.

(2) Where an assessment has been made and the defaulter has not appealed within the specified time period against

the assessment in respect of which such levy is charged, he may, within thirty days of the date of such notice make any objection to the Commissioner-General in respect of the levy so charged and the Commissioner-General shall notwithstanding the provisions of section 23 consider such objections and give his decision thereon which shall be final.

27. (1) Where any levy is in default, the Commissioner-General may issue a certificate to a Divisional Secretary, an Assistant Divisional Secretary, a Fiscal, a Deputy Fiscal or a levy collector containing particulars of such levy and the name and address of the defaulter empowering the officer to whom such certificate is issued to recover or required to cause the levy to be recovered from the defaulter named in the certificate by seizure and sale of his movable property.

Recovery of
levy by seizure
and sale

(2) The seizure referred to in subsection (1) shall be effected in such manner as the said officer shall deem most expedient in that behalf and any property so seized shall be kept for seven days at the costs and charges of the defaulter. If the defaulter fails to pay the said levy in default together with the costs and charges within the said seven days, the Divisional Secretary, the Assistant Divisional Secretary, the Fiscal, the Deputy Fiscal or the levy collector, as the case may be, shall cause such property to be sold by public auction.

(3) The sum realized by the sale shall be applied –

- (i) firstly in payment of the costs and charges of seizing, keeping and selling the property; and
- (ii) secondly in satisfaction of the levy in default,

and any balance shall be paid to the defaulter.

(4) Where the Commissioner-General is of the opinion that recovery of any levy by the means specified in subsection (2) is impracticable or inexpedient, he may submit a certificate to the District Court having jurisdiction in the district where the defaulter resides or in which any property movable or immovable owned by the defaulter is situated, containing such particulars of levy and the name and address of the defaulter, and the Court shall thereupon issue a writ of execution to the Fiscal authorizing and requiring him to seize and sell all or any of the property movable and immovable of the defaulter or such part thereof as he may deem necessary for recovery of the levy, and the provisions of sections 226 to 297 of the Civil Procedure Code shall, *mutatis mutandis*, apply to such seizure and sale.

(5) For the purposes of this section, “movable property” shall include plant and machinery whether fixed to a building or not.

Proceedings for
recovery before
a Magistrate

28. (1) Where the Commissioner-General is of the opinion in any case that recovery of levy in default by seizure and sale is impracticable or inexpedient or where the full amount of the levy in default has not been recovered, he may submit a certificate containing particulars of such levy and the name and last known place of business or residence of the defaulter, to a Magistrate having jurisdiction in the division in which such place of business or residence of the defaulter is situated.

(2) (a) The Magistrate shall thereupon summon such defaulter before him to show cause as to why further proceedings for the recovery of the levy should not be taken against him.

(b) If sufficient cause is shown, the levy in default shall be deemed to be a fine imposed by a sentence of the Magistrate on such defaulter for an offence punishable with fine only or not punishable with imprisonment and the provisions of subsection (1) of section 291 (except paragraphs (a), (d) and (i) thereof) of the Code of Criminal

Procedure Act, No. 15 of 1979, relating to default of payment of a fine imposed for such an offence, shall thereupon apply, and the Magistrate may make any direction which, by the provisions of that subsection, he could have made at the time of imposing such sentence.

(c) Nothing in subsections (2) to (5) of section 291 of the Code of Criminal Procedure Act, No. 15 of 1979, shall apply in any case referred to in this subsection.

(d) In any case referred to in this subsection, the Magistrate may grant time for the payment of the fine in installments.

(3) Nothing in this section shall authorize or require the Magistrate in any proceeding thereunder to consider, examine or decide the correctness of any statement in the certificate of the Commissioner-General or to postpone or defer such proceeding for a period exceeding thirty days, by reason only of the fact that an appeal is pending against the assessment in respect of which the levy in default is charged.

(4) The Court may be required bail to be given as a condition precedent allowing time under subsection (2) for showing cause for the payment of the fine and the provisions of Chapter XXXIV of the Code of Criminal Procedure Act, No. 15 of 1979 shall apply where the defaulter is so required to be given bail.

(5) Where payment of the fine is directed to pay in installments under paragraph (d) of subsection (2) and default is made in the payment of any one installment, the same proceedings may be taken as if default had been made in payment of all the installments then remaining unpaid.

29. (1) Where the levy payable by any person is in default and it appears to the Commissioner-General to be probable that any person –

Recovery of
levy out of debts

24 *Social Security Contribution Levy*
 Act, No. 25 of 2022

- (a) owes or is about to pay money to the defaulter or his agent;
- (b) holds money for or on account of the defaulter or his agent;
- (c) holds money for or on account of some other person for payment to the defaulter or his agent; or
- (d) has authority from some other person to pay money to the defaulter or his agent,

the Commissioner-General may give such person, a notice in writing or by electronic means, a copy of which shall be sent by post to the defaulter, requiring him to pay any such moneys not exceeding the amount of the levy in default to the officer named in such notice.

(2) The notice shall apply to all such moneys which are in the hands of such person or due from such person at the date of receipt of such notice, or come into his hands or become due from him or are about to be paid by him at any time within a period of three months after the date of such notice.

(3) Any person who has made any payment in pursuance of this section shall be deemed to have acted under the authority of the defaulter and of all other persons concerned, and shall be indemnified in respect of such payment against all proceedings, civil or criminal, notwithstanding the provisions of any written law, contract or agreement.

(4) Where any person to whom a notice has been given under subsection (1), is unable to comply therewith owing to the fact that moneys in question do not come into his hands or custody or become due from him during the period referred to in subsection (2), he shall within fourteen days of the expiration thereof give notice in writing to the Commissioner-General appraising him of the facts.

(5) Where any person to whom a notice has been given under subsection (1) is unable to comply therewith and has failed to give notice to the Commissioner-General as required by subsection (4) or where such person has deducted or could have deducted the levy to which the notice relates or any part thereof and has not paid over as required by the Commissioner-General the amount of such levy or part thereof within fourteen days after the expiration of the period referred to in subsection (2), such person shall, if he is an individual, be liable or where such person is a company, or body of persons, whether corporate or unincorporated the secretary, manager or the principal officer of such company or body be personally liable, for the whole of the levy which such person has been required to deduct, and such levy may be recovered from such individual, secretary, manager or other principal officer, as the case may be, by all means provided for in this Act.

(6) For the purposes of this section, the expression “defaulter” shall be deemed to include the agent of a person who is in default and the provisions of this section shall apply in any case where the levy which would have been payable by any person if he were alive is in default, and for the purpose of the application of these provisions in any such case, the expression “defaulter” in subsection (1) means –

- (a) the executor or administrator of such deceased person; or
- (b) any person who takes possession of, or intermeddles with, the property of such deceased person; or
- (c) any person who has applied or is entitled to apply to a District Court for the grant or resealing of probate or letters of administration in respect of the estate of such deceased person.

Recovery of
levy from
persons leaving
Sri Lanka

30. (1) Where the Commissioner-General is of the opinion that any person is about to or likely to leave Sri Lanka without paying the levy due from him, the Commissioner-General may submit a certificate containing particulars of such levy and the name of such person to a Magistrate, who shall on receipt thereof issue a direction to the Inspector-General of Police to take such measures as may be necessary to prevent such person from leaving Sri Lanka without paying the levy or furnishing security to the satisfaction of the Commissioner-General for payment thereof.

(2) The Commissioner-General shall, at the time of submission of the certificate to the Magistrate, issue to such person a notification thereof by personal service, or registered post or telegraph or by electronic means but the non-receipt of any such notification by such person shall not invalidate proceedings under this section.

(3) The production of a certificate signed by the Commissioner-General stating that the levy has been paid or that security has been furnished for the payment of the levy or payment of the levy to an officer in charge of a police station shall be sufficient authority for allowing such person to leave Sri Lanka.

(4) Any officer in charge of a police station to whom the amount of any levy specified in such certificate has been paid shall forthwith pay such amount to the Commissioner-General.

Use of more
than one means
for the recovery
of levy

31. Where the Commissioner-General is of the opinion that application of any one of the means of recovery specified in this Act has failed or is likely to fail to secure payment of the full amount of levy due from any person, he may proceed to recover any sum remaining unpaid, by any means of recovery specified in this Act, notwithstanding that an order has been made by a Magistrate under section 28 and carried into effect.

32. (1) Where a body corporate has not paid any levy on or before the due date as specified in section 17, it shall be lawful to proceed under all or any of the provisions of this Act against a manager, director, secretary or any other principal officer of such body corporate, as if such officer is responsible for such default unless he proves the contrary to the satisfaction of the Commissioner-General notwithstanding anything in any other written law relating to such body corporate.

Recovery of levy from the principal officer and others

(2) Where an unincorporated body of persons has not paid any levy on or before the due date as specified in section 17, it shall be lawful to proceed under all or any of the provisions of this Act against any partner or office-bearer of such unincorporated body of persons as if he is responsible for such default unless he proves the contrary to the satisfaction of the Commissioner-General, notwithstanding anything in any other written law.

33. The Commissioner-General may, by notice given in writing or by electronic means to any person, require that person within the period specified in such notice to furnish any information which the Commissioner-General may require for the purpose of recovering any levy due from such person or any other person.

Power of Commissioner-General to obtain information for the recovery of levy

34. The Commissioner General shall not commence any action under sections 27, 28, 29 and 32 of this Act, for the recovery of levy in default where a period of five years has lapsed from the completion of three months from the end of the relevant quarter in which the assessment by which such levy was charged or levied becomes final and conclusive under section 23.

Time limit for the recovery of a levy in default

35. (1) The Commissioner-General may, by writing under his hand, delegate to any Assistant Commissioner any of the powers or functions conferred on or assigned to the Commissioner-General by this Part.

Commissioner-General to delegate powers and functions

(2) Every Assistant Commissioner to whom any power or function has been delegated under subsection (1) shall exercise or discharge such power or function subject to the general or special directions of the Commissioner-General.

Levy or penalty paid in excess to be treated as an advance payment

36. Any registered person who has paid any levy or penalty in excess of any amount which he was liable to pay for any relevant quarter shall be treated as an advance payment made for any quarter succeeding the relevant quarter.

PART VIII

LIABILITY OF CERTAIN PERSONS TO PAY LEVY

Liability of executor to pay levy

37. (1) Where any registered person chargeable with the levy dies, the executor of such deceased person shall, in respect of all relevant quarters prior to the date of death of such person, be chargeable with levy which such person would be chargeable if he were alive, and shall be liable to do all acts, matters and things which such person if he were alive, would be liable to do under this Act:

Provided that, –

- (a) no proceedings shall be instituted against the executor in respect of any act or default of action of the deceased person;
- (b) no assessment or additional assessment in respect of a period prior to the date of such person's death shall be made after three years from the end of the relevant quarter in which the death occurred; and
- (c) the liability of the executor under this section shall be limited to the sum of –
 - (i) the deceased person's estate in his possession or control at the date when notice is given to

him that liability to levy will arise under this section; and

- (ii) any part of the estate which may have passed to a beneficiary.

(2) Where an executor on behalf of the estate of a deceased person carries on any taxable activity which is a part of such estate, such executor shall, in respect of such taxable activity, be chargeable with the levy with which such person would be chargeable if he were alive.

38. (1) Where any taxable activity in respect of which levy is payable is carried on or carried out by any person on behalf of any other person as the agent of such other person, the first mentioned person shall be chargeable with the levy in respect of that taxable activity in like manner and to the like amount as the second mentioned person would be chargeable under this Act.

Liability of certain persons to pay levy in respect of a taxable activity not belonging to them

(2) All the liable turnover of a non-resident person shall be assessable either directly or in the name of his agent, in or derived from Sri Lanka, whether such agent has the receipt of such turnover or not, and the levy in terms of this Act so assessed whether directly or in the name of the agent shall be recoverable in the manner provided for in this Act, out of the assets of the non-resident person or from the agent. Where there are more agents than one, they may be assessed jointly or severally in respect of the liable turnover of the non-resident person and shall be jointly and severally liable for levy thereon, in terms of this Act.

39. Where two or more persons act in the capacity as trustees or executors of a deceased person's estate, they may be charged jointly and severally with the levy with which they are chargeable in the capacity under this Act and shall be jointly and severally liable for the payment of such levy.

Trustees and executors

Persons liable to pay levy upon liquidation of a company or dissolution of a body of persons

40. (1) Notwithstanding anything in the Companies Act, No. 7 of 2007, where a company is wound up and where any levy to which that company is liable cannot be recovered, then, every person who was a director of the company at any time during the period in respect of which such levy is payable shall be jointly and severally liable for the payment of such levy unless such person proves that the default in payment of the levy cannot be attributed to any gross neglect, malfeasance or breach of duty on his part in relation to the affairs of the company, and the provisions of this Act relating to collection and recovery of levy shall apply accordingly.

(2) Where a body of persons is dissolved and where any levy to which that body of persons is liable cannot be recovered, then, every person who was a partner or an office-bearer of such body of persons at any time during the period in respect of which such levy is payable shall be jointly and severally liable for the payment of such levy unless he proves that the default in payment of the levy cannot be attributed to any gross neglect, malfeasance or breach of duty on his part in relation to the affairs of such unincorporated body and the provisions of this Act relating to collection and recovery of levy shall apply accordingly.

Who may act for incapacitated persons

41. Any act or thing required by or under this Act to be done by any person shall, if such person is an incapacitated person, be deemed to be required to be done by the trustee of such incapacitated person.

Precedent partner to act on behalf of partnership

42. Any act or thing required by or under this Act to be done by any person shall, in the case of two or more persons in partnership, be deemed to be required to be done by the precedent partner of such partnership:

Provided that, any person to whom a notice has been given under the provisions of this Act as a precedent partner of a partnership shall be deemed to be the precedent partner thereof unless he proves that he is not a partner of such partnership or that some other person in Sri Lanka is the precedent partner thereof.

43. (1) The secretary, manager, director or other principal officer of every company or body of persons shall be liable to do all such acts, matters or things as are required to be done under the provisions of this Act by such company or body of persons:

Principal officer to act on behalf of a company or body of persons

Provided however, any person to whom a notice has been given under the provisions of this Act on behalf of a company or body of persons shall be deemed to be the principal officer thereof unless he proves that he has no connection with such company or body of persons or that some other person resident in Sri Lanka is the principal officer thereof.

(2) Where an offence under this Act is committed by a company or body of persons, every person who at the time of the commission of the offence was the secretary, manager, director or other principal officer of the company or body of persons shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge and that he exercised all such diligence to prevent the commission of that offence as he ought to have exercised having regard to the nature of his functions in such capacity.

PART IX

OFFENCES AND PENALTIES

- 44.** Every person who-
- (a) being a person required to take an oath fails to take an oath of secrecy when so required under section 58;
 - (b) acts in contravention of the provisions of section 58; or
 - (c) aids, abets or incites any other person to act in contravention of any of the provisions of this Act,

Offences relating to breach of secrecy &c.

commits an offence under this Act and shall on conviction after summary trial before a Magistrate be liable to a fine not exceeding ten thousand rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.

Offences
relating to fraud

45. Any person who—

- (a) gives any false answer whether orally or in writing or by electronic means to any question or when requested to furnish information in accordance with the provisions of this Act;
- (b) omits from a return made under this Act, any particulars which he should have included in such return;
- (c) makes any false return or false entry in any return made under this Act;
- (d) submits false documents for online registration, uploading incorrect information for registration or submitting false documents under the electronic filing system permitted under the revenue administration and the management information system,

and thereby evades or attempts to evade levy or assists any other person to evade or to attempt to evade levy commits an offence under this Act, and shall be liable, after summary trial before a Magistrate, to a fine consisting of—

- (i) a sum equal to twice the amount of levy so evaded or attempted to be evaded for which he is liable under this Act for the relevant quarter in respect of which the offence was committed; and

- (ii) a sum not exceeding twenty five thousand rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.

46. Every person who –

Offences relating to returns &c.

- (a) fails to apply for registration as required under section 4;
- (b) fails to notify the Commissioner-General of any matters required to be notified under section 7;
- (c) fails to furnish a return under section 8;
- (d) having appeared before an officer of the Department of Inland Revenue in compliance with a notice issued to him under section 8 fails, without sufficient cause, to answer any question lawfully put to him by an officer acting under this Act;
- (e) gives any incorrect information relating to any matter or thing affecting his own liability to levy or the liability of any other person;
- (f) pays the amount under section 29 to any other person other than the officer named in the notice;
- (g) wilfully obstructs or delays the Commissioner-General or any other officer in the exercise of his power under section 51 or 52; or
- (h) fails to maintain records as required under section 53,

commits an offence under this Act, and shall on conviction after summary trial before a Magistrate, be liable to a fine not exceeding twenty five thousand rupees, or to imprisonment of either description for a term not exceeding six months or both such fine and imprisonment.

Prosecution to be with the sanction of the Commissioner-General

47. No prosecution in respect of an offence under this Part shall be commenced except at the instance, or with the sanction of the Commissioner-General.

Compounding of offences

48. The Commissioner-General may with the consent of the parties and having regard to the circumstances in which any offence under this Act was committed, compound such offence for a sum not exceeding one third of the maximum fine imposed for that offence under this Act. Any sum received by the Commissioner-General in compounding an offence under this section shall be credited to the Consolidated Fund.

PART X

MISCELLANEOUS

Signature and service of notice

49. (1) Every notice to be given by the Commissioner-General, a Deputy Commissioner-General, Senior Commissioner, Commissioner, Senior Deputy Commissioner, Deputy Commissioner or an Assistant Commissioner under this Act shall bear the name of the Commissioner-General, the Deputy Commissioner-General, Senior Commissioner, Commissioner, Senior Deputy Commissioner, Deputy Commissioner or an Assistant Commissioner, as the case may be, and every such notice shall be valid if the name of the Commissioner-General, the Deputy Commissioner-General, the Senior Commissioner, the Commissioner, the Senior Deputy Commissioner, the Deputy Commissioner or the Assistant Commissioner is duly printed or signed thereon.

(2) Every notice given by virtue of this Act may be served on a person either personally, by electronic means delivered at, or sent by post to, his last known place of abode or any place at which he is, or during the period to which the notice relates, was carrying on or carrying out a taxable activity.

(3) Any notice sent by post shall be deemed to have been served on the day on which it could have been received in the ordinary course of post.

(4) In proving service by post it shall be sufficient to prove that the letter containing the notice was duly addressed and posted.

50. (1) Any notice, assessment, certificate or other proceeding under this Act shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with, the intent and meaning of this Act, and if the person assessed or intended to be assessed or affected thereby is designated therein according to common intent and understanding.

Validity of assessments

(2) Without prejudice to the generality of subsection (1) an assessment shall not be affected or impugned by reason of—

- (a) a mistake therein as to the name or surname of person chargeable, the amount of the value of the liable turnover or the amount of the levy charged; or
- (b) any variance between the assessment and the notice therefor,

if notice of such assessment is duly served on the person intended to be charged and contains in substance and effect the particulars set out in paragraph (a) of this subsection.

Power to search
buildings or
places

51. (1) Any officer of the Department who is specially authorized by the Commissioner-General in that behalf may, accompanied by a peace officer, where necessary, do all or any of the following acts:-

- (a) enter and search any building or place where he has reason to believe that any books of accounts, registers, records or other documents, which in his opinion will be useful for or relevant to any proceeding under this Act may be found, and examine them if found;
- (b) seize any such books of accounts, registers, records or other documents or place marks of identification thereon or make extracts or copies therefrom; and
- (c) make a note or an inventory of any other thing found in the course of any search under this section which in his opinion will be useful for, or relevant to, any proceedings under this Act, and the provisions of the Code of Criminal Procedure Act, No.15 of 1979, relating to searches shall apply, so far as may be, to searches under this section.

(2) In this subsection “peace officer” shall have the same meaning as in the Code of Criminal Procedure Act, No. 15 of 1979.

(3) Before authorizing any officer to exercise the powers under subsection (1), the Commissioner-General shall record the circumstances which necessitate the exercise of such powers by such officer.

(4) Where any officer authorized by the Commissioner-General under subsection (1) takes into his possession any book of accounts, register, record or other document from any person, such officer shall issue to such person a memorandum specifying the book, register, record or other document he has taken into his possession.

(5) Any book of account, register, record or other document taken into his possession under subsection (1) by any officer may be retained in the possession of such officer as long as may be necessary for a scrutiny of such book, register, record or other document or for the institution of legal proceedings against the person to whom such book, register, record or other document belongs.

52. (1) The Commissioner-General or any other officer of the Department who is specially authorized in that behalf by the Commissioner-General in writing may do all or any of the following acts:-

Power to search where taxable activity is carried on or carried out

- (a) enter and inspect any place or building where any taxable activity is carried on or carried out by any person for the purpose of ascertaining whether the provisions of this Act are being complied with;
- (b) open and examine any book of account, register, record or any other document which may be found therein and make an inventory of any of the articles found therein;
- (c) examine and take copies of, or make extracts from, any book of account, register, record or other document found in such place or building;
- (d) take possession of any book of account, register, record or other document or place marks of identification thereon;
- (e) count and make a record immediately of the cash found in such place or building;
- (f) require any person whom he finds in such place or building to give such information within his knowledge with respect to matters under this Act; and

- (g) examine, either alone or in the presence of any other person, as he thinks fit, with respect to matters under this Act, every person whom he finds in such place or building.

(2) Where an officer authorized by the Commissioner-General under subsection (1) takes into his possession any book of account, register, record or other document from any person, such officer shall issue to that person a memorandum specifying the book, register, record or document he has taken into his possession.

(3) Any book of account, register, record or other document taken into his possession under subsection (1), by any officer may be retained in the possession of such officer for a period not exceeding three years from the date of taking such possession for the purposes of scrutinizing such book, register, record or document or for the institution of legal proceedings against the person to whom such book, register, record or other documents belongs:

Provided however, where the Commissioner-General has instituted action in case of wilful evasion under sections 45 or 46, as the case may be, such book, register, record or document may be retained as long as it is required for the purposes of such prosecution.

Keeping of records

53. (1) Every registered person shall keep and maintain records in respect of the taxable activity carried on or carried out by such person to enable the Commissioner-General or any other officer authorized by the Commissioner-General in that behalf to ascertain the liability for the payment of the levy.

(2) The form of the records to be maintained under subsection (1) and the particulars to be submitted therein shall be specified by the Commissioner-General.

- (3) For the purpose of this section “records” includes-
- (a) books of accounts, (whether contained in a manual, mechanical or electronic format or combination thereof) recording receipts of payments, income or expenditure, and also includes vouchers, bank statements, invoice, tax invoices, tax credit notes, tax debit notes, receipts and such other documents as are necessary to verify the entries in any such books of account;
 - (b) details of any warehouse, go-down or any other place where stock of goods are kept and the stock of goods kept in such warehouses, go-down, or any other place, as the case may be; and
 - (c) any list or record required to be maintained or kept in accordance with the provisions of this Act or under any regulations made thereunder.

PART XI

ADMINISTRATION PROVISIONS

54. (1) The Commissioner-General shall be in charge of the administration of this Act, assisted by such number of Deputy Commissioner-Generals, Senior Commissioners, Commissioners, Senior Deputy Commissioners, Deputy Commissioners and Assistant Commissioners of the Inland Revenue Department (in this Act referred to as the “Department”) as may be necessary for the purpose of giving effect to the provisions of this Act.

The
Administration
of the Act

(2) (a) The Commissioner-General may authorize any Deputy Commissioner-General, Senior Commissioner, Commissioner, Senior Deputy Commissioner, Deputy Commissioner or Assistant Commissioner of the Department

to exercise, perform or discharge any power, duty or function which is conferred or imposed on, or assigned to the Commissioner-General by this Act.

(b) A Deputy Commissioner-General, Senior Commissioner, Commissioner, Senior Deputy Commissioner, Deputy Commissioner or Assistant Commissioner of the Department exercising, performing or discharging any power, duty or function conferred or imposed on, or assigned to the Commissioner-General by any provision of this Act shall be deemed for all purposes to be authorized to exercise, perform or discharge that power, duty or function, until the contrary is proved.

(3) A Commissioner or a Senior Deputy Commissioner of the Department may exercise, perform or discharge any power, duty or function conferred or imposed on, or assigned to, an Assistant Commissioner by any provision of this Act.

Forms **55.** The Commissioner-General may, from time to time, specify the forms to be used for the purposes of this Act, and any form so specified may, from time to time, be amended by the Commissioner-General.

Use of electronic communications **56.** For the purposes of this Act, the Minister may, on the recommendation of the Commissioner-General make regulations authorizing or facilitating the use of data messages, electronic records, electronic documents or electronic communications for matters specified in section 8 of the Electronic Transactions Act, No. 19 of 2006.

Commissioner General may pay rewards to informants **57.** The Commissioner-General may pay, from sums appropriated for that purpose by Parliament, such sums of money as he considers reasonable in the circumstances of the case, to any individual who provides information which results in the assessment of the levy payable and paid by any other person.

58. (1) Every person having a duty under this Act or being employed in the administration of this Act, shall regard as secret and confidential all information received in an official capacity in relation to a taxable person, and may disclose that information only to the following persons:- Official secrecy

- (a) the employees of the Department and of the Department of Customs in the course, and for the purpose, of carrying out their duties;
- (b) the Minister assigned the subject of Finance in the course, and for the purpose of carrying out the supervision of the Department;
- (c) the Auditor-General or any officer of the Auditor-General's Department authorized by the Auditor-General, only when such disclosure is necessary for the purposes of official duties;
- (d) any tax authority of a foreign country, in accordance with an international agreement entered into with a specific authority;
- (e) the Attorney-General for the purpose of any criminal or civil proceeding where actions are instituted by the State or actions filed against the State or where the opinion or advice of the Attorney-General has been sought in writing by the Department;
- (f) a Court, in a proceeding to establish the tax liability or responsibility of a registered person in respect of an offence;
- (g) the Land Reform Commission, only when such disclosure is necessary for the purposes of official duties;

42 *Social Security Contribution Levy
Act, No. 25 of 2022*

- (h) the Head of the Department of Foreign Exchange for the purpose of prosecuting for violations of the Foreign Exchange Act, No.12 of 2017;
- (i) a Commission of Inquiry appointed under the Commissions of Inquiry Act, No.17 of 1948 in an investigation into the affairs of any person or the spouse or child of such person; and
- (j) the Commission to Investigate Allegations of Bribery or Corruption established under the Commission to Investigate Allegations of Bribery or Corruption Act, No.19 of 1994.

(2) A person who receives information under subsection (1) shall maintain secrecy of such information except to the minimum extent that any disclosure under this Act is permitted.

(3) The obligation as to secrecy imposed by this section shall continue to apply in respect of any person notwithstanding that such person ceases to be appointed under or employed in carrying out the provisions of this Act.

PART XII

GENERAL

Regulations

59. (1) The Minister may make regulations in respect of matters required by this Act to be prescribed or in respect of matters authorised by this Act to be made.

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

(3) Every regulation shall within three months after its publication in the *Gazette*, be brought before Parliament for

approval. Any such 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. A notification of the date on which a regulation is deemed to be rescinded shall be published in the *Gazette*.

60. In this Act, unless the context otherwise requires— Interpretation

“article” includes any goods, material or any agricultural or horticultural produce;

“Assistant Commissioner” means an Assistant Commissioner of Inland Revenue appointed under section 97 of the Inland Revenue Act, No. 24 of 2017 and includes Deputy Commissioner;

“authorised representative” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017;

“body of persons” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017;

“business” includes trade, profession or vocation;

“Commissioner-General” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017;

“Deputy Commissioner” means the Deputy Commissioner of Inland Revenue appointed under section 97 of the Inland Revenue Act, No. 24 of 2017;

“Freight Forwarder” shall have the same meaning as in the Licensing of Shipping Agents, Freight Forwarders, Non Vessel Operating Common Carriers and Container Operators Act, No.10 of 1972;

“importation” excludes bringing any article in the personal baggage of the passenger into Sri Lanka [“baggage” shall have the same meaning as in section 107A of the Customs Ordinance (Chapter 235)];

“manufacture” means any process for–

- (a) making an article;
- (b) assembling or joining any article whether by chemical process or otherwise;
- (c) adapting for sale any article; and
- (d) packaging, bottling, putting into boxes, cutting into pieces, cleaning, polishing, wrapping, labeling, or in any other way whatsoever preparing for sale any article otherwise than in a retail store for the purpose of sale in such store exclusively and directly to the consumer;

“Minister” means the Minister assigned the subject of Finance under Article 44 or 45 of the Constitution;

“non-resident persons” means persons who are not resident persons under section 69 of the Inland Revenue Act, No. 24 of 2017;

“open market value” in relation to any sale of article or provision of service at any date, means, the consideration in money which a similar sale or provision would generally fetch if sold or provided in similar circumstances at that date in Sri Lanka, being a sale or provision freely offered and made between persons who are not associated persons;

“partnership” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017;

“person” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017;

“quarter” means the period of three months commencing on the first day of January, April, July or October of any year;

“registered distributor” in relation to any manufacturer or producer of any goods in Sri Lanka means any person or partnership appointed by such manufacturer or producer for the sale in the wholesale market, of such goods, at such price as may be determined by such manufacturer or producer, from time to time;

“service” includes any business of real estate and improvement thereon; and

“supply of financial services” shall have the same meaning assigned to such expression under section 25F of the Value Added Tax Act, No.14 of 2002.

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

Sinhala text to prevail in case of inconsistency

FIRST SCHEDULE

[Section 3(2)(a) and (b)]

PART IA

EXEMPTED ARTICLES

1. Any article exported by the manufacturer;
2. Any article not being a plant, machinery or fixture imported by any person exclusively for the use in, or for, the manufacture of any article for export;

3. Any article sold by a taxable person to any exporter, if the Commissioner-General is satisfied on the production of any documentary evidence that such article or any other article manufactured, of which such article is a constituent part, has in fact been exported from Sri Lanka by such exporter directly or through a trading house established for export purposes;
4. Any article which is imported, is proved to the satisfaction of the Commissioner- General, that such article is imported to Sri Lanka for–
 - (a) the display at an exhibition;
 - (b) the temporary use in Sri Lanka in any project approved by the Minister;
 - (c) the purposes of repairs to that article to be carried out in Sri Lanka;
 - (d) any other similar purpose, and is to be re-shipped, within a period of one year from the date of importation of such article to Sri Lanka or within a period of ninety days after the completion of such project; or
 - (e) producing any cinematographic film or teledrama in Sri Lanka and taking out of Sri Lanka for further processing or printing with the approval of the National Film Corporation;
5. Any article imported, if proved to the satisfaction of the Director-General of Customs, that such article was, prior to its importation, taken out of Sri Lanka for repairs;
6. Any spare part imported by any airline or shipping company, if proved to the satisfaction of the Commissioner-General, that such spare part is to be used for the maintenance of any aircraft or ship, used in international traffic and owned or chartered by such airline or shipping company;
7. Any article sold, to the United Nations Organization or to any specialized agency of such organization or to the diplomatic mission of any foreign Government or to any member of the diplomatic staff of such mission or to any other person approved by the Minister on the recommendation of the Minister of Foreign Affairs as being of the status of a diplomatic mission;
8. Any article imported if such article is subject to the Special Commodity Levy charged under the Special Commodity Levy Act, No. 48 of 2007;

Social Security Contribution Levy 47
Act, No. 25 of 2022

9. Fertilizer;
10. Petroleum and petroleum products other than lubricants classified under Harmonized Commodity Description and Coding Numbers for Customs purpose;
11. L.P. Gas;
12. Pharmaceuticals identified under Harmonized Commodity Description and Coding Numbers for Customs purpose;
13. Tea supplied by the Manufacturer being a manufacturer registered with the Sri Lanka Tea Board established by the Sri Lanka Tea Board Law, No. 14 of 1975, to any registered broker for sale at the Colombo Tea Auctions;
14. Any article for the use in any project approved by the relevant Minister and by the Minister in charge of the subject of Finance taking into consideration the economic benefit to the country and where the tax in respect of such project is borne by the Government;
15. Bitumen classified under HS Code No. 2714;
16. Raw materials or packing materials imported for the manufacture of pharmaceuticals subject to the approval of the relevant authority;
17. Plant, machinery or equipment imported on temporary basis for the use of large-scale infrastructure development projects approved by the Minister in charge of the subject of Finance as being of beneficial for the economic development of Sri Lanka, on condition that goods will be re-exported after the completion of work;
18. Foreign currency notes imported, being notes classified under HS Codes 4907.00.90;
19. Raw materials or packing materials imported for the manufacture of ayurvedic preparations which belong to the Ayurveda Pharmacopoeia or ayurveda preparation subject to the approval of the relevant authority;
20. Pure-bred breeding animals under HS 0102.10 or HS 0104.20.10, milking machines under HS 8434.10, dairy machinery under HS 8434. 20 and spare parts under HS 8434.90, at the point of importation;
21. Solar panel modules, accessories or solar home systems for the generation of solar power energy classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation;

48 *Social Security Contribution Levy*
 Act, No. 25 of 2022

22. Coal;
23. Any article manufactured by a company identified as a Strategic Development Project in terms of subsection (4) of section 3 of the Strategic Development Project Act, No. 14 of 2008 sold to another Strategic Development Project or to a specialized project approved by the Minister of Finance or to a company registered with Board of Investment of Sri Lanka established under the Board of Investment Law, No. 4 of 1978, so far as such articles are considered as import replacement and supplied during the project implementation period; and
24. 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 and Coding Numbers for Customs purposes and approved by the Minister of Finance.

PART IB

[Section 3(2)(d)]

EXEMPTED ARTICLES

1. Pharmaceuticals;
2. Any article which is subject to the Special Commodity Levy under the provisions of the Special Commodity Levy Act, No. 48 of 2007, where such article is sold by the importer of such article without any processing except for adaption for sale;
3. any article exported;
4. petrol, diesel or kerosene sold in a filling station;
5. L.P. Gas; and
6. fresh milk, green leaf, cinnamon or rubber (latex, crepe or sheet rubber) purchased from any local manufacturer or local producer.

PART II

EXEMPTED SERVICES

1. Generation of electricity and supply of electricity other than the supply of electricity by Ceylon Electricity Board established under the Ceylon Electricity Board Act, No. 17 of 1969;

2. Medical services;
3. Supply of water;
4. Transportation of goods and passengers;
5. Services provided to any exporter of any article, being services directly related to improving the quality and character of such article;
6. Services of sewing garments provided to any exporter of such garments;
7. Services of a freight forwarder and a shipping agent licensed under the Licensing of Shipping Agents, Freight Forwarders, Non Vessel Operating Common Carriers, and Container Operators Act, No. 10 of 1972 or courier services in so far as such services are in respect of the exporter of any article from Sri Lanka;
8. Services provided by a public corporation, in so far as such services are in respect of the exportation of any article from Sri Lanka;
9. Services of an auctioneer, broker, insurance agent or commission agent of any local product 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;
10. Services of—
 - (a) a travel agent in respect of inbound tours operated; or
 - (b) a hotel, guest house, restaurant or other similar businesses,where the payment for such services is received in foreign currency through a bank and such agent, hotel, guest house, restaurant or other similar business is registered with the Sri Lanka Tourism Development Authority;
11. Client support services provided over the internet, telephone or by an enterprise, exclusively for the provision of such services, to one or more identified clients outside Sri Lanka, for payment in foreign currency;
12. The business of life insurance;
13. Distribution, production and supply of any cinematographic films primarily for exhibition in cinemas;
14. Exhibiting films in a cinema;
15. Any service provided to the United Nations Organization or to any specialized agency of such organization or to the diplomatic mission of any foreign Government or to any member of the diplomatic staff of such mission or to any other person approved by the Minister on the recommendation of the Minister of Foreign Affairs as being of the status of a diplomatic mission;

50 *Social Security Contribution Levy
Act, No. 25 of 2022*

16. Any service rendered in or outside Sri Lanka to any person or partnership outside Sri Lanka for the utilization out of Sri Lanka for payment in foreign currency, if such foreign currency is remitted to Sri Lanka through a bank;
17. Services provided to any specific project carried on, out of foreign funds or donations received by the Government, as approved by the Minister considering the economic benefit to the country;
18. Any service provided by the Central Bank of Sri Lanka established under the Monetary Law Act (Chapter 422);
19. Any service provided free of charge by any public corporation out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government, on behalf of the Government;
20. Services provided by any Government Department, Ministry or any Local Authority;
21. Services provided by foreign consultancies for the large-scale infrastructure development projects being projects which have been approved by the Minister of Finance, as beneficial for the economic development of Sri Lanka;
22. Services provided in relation to ship building for the international market for payments made in foreign currency; and
23. Any service provided by the Employee's Trust Fund, Provident Fund, Pension Fund, Pension Trust Fund and Gratuity Fund.

SECOND SCHEDULE

[Section 3(1)]

LIABLE TURNOVER

Liabie Turnover

- | | |
|--|---|
| 1. Importation of any article
[Section 2 (a)] | 100% of the turnover referred to
in section 3(2)(a) |
| 2. Manufacture of any article
[Section 2 (b)] | 85% of the turnover referred to
in section 3(2)(b) |
| 3. Providing a service
[Section 2 (c)] | |
| (a) Supply of Financial
services | 100% of the Value addition
attributable to financial services
referred to in section 3(2)(c)(i) |

The value addition attributable to such financial services shall be computed for the payment of levy on the business of financial services for the purpose of this Act by applying the attributable method referred to in Chapter IIIA of the Value Added Tax Act, No. 14 of 2002:

Provided however, that in calculating the value addition attributable to such financial service, where the amount of profits for each relevant quarter cannot be accurately ascertained, such amount may be estimated on the basis of available information. The estimated amount shall be adjusted to reflect the actual amount with the audited statement of accounts on yearly basis and such adjustment shall be submitted within six months after the closing date of the relevant accounting period;

- (b) Land and improvements 100% of the turnover referred to in section 3(2)(c)(ii); and
 - (c) Services other than (a) and (b) 100% of the turnover referred to in section 3(2)(c)(iii).
4. Wholesale and retail sale
- (a) Sale of any article by a registered distributor in relation to any manufacturer or producer of any goods in Sri Lanka; and 25% of the turnover referred to in section 3(2)(d)
 - (b) Wholesale or retail sale other than item (a) above including importation and sale 50% of the turnover referred to in section 3(2)(d)

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GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**SRI LANKA RUPAVAHINI CORPORATION
(AMENDMENT) ACT, No. 26 OF 2022**

[Certified on 26th of September, 2022]

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*Sri Lanka Rupavahini Corporation
(Amendment) Act, No. 26 of 2022*

[Certified on 26th of September, 2022]

L.D.-O. 1/2020

AN ACT TO AMEND THE SRI LANKA RUPAVAHINI CORPORATION
ACT, NO. 6 OF 1982

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

- 1.** This Act may be cited as the Sri Lanka Rupavahini Corporation (Amendment) Act, No. 26 of 2022. Short title
- 2.** Section 3 of the Sri Lanka Rupavahini Corporation Act, No. 6 of 1982 (hereinafter referred to as the “principal enactment”) is hereby amended as follows :- Amendment of section 3 of Act, No. 6 of 1982
- (1) by the repeal of subsection (1) thereof and the substitution therefor, of the following subsection:-
- “(1) The Corporation shall consist of the following members :-
- (a) one, *ex-officio* member namely, Secretary to the Ministry of the Minister or an officer not below the rank of an Additional Secretary of that Ministry nominated by that Secretary;
- (b) four members nominated in the following manner and appointed by the Minister:-
- (i) one member who shall be a representative of the Ministry of the Minister assigned the subject of Finance nominated by such Minister;

*Sri Lanka Rupavahini Corporation
(Amendment) Act, No. 26 of 2022*

- (ii) one member who shall be a representative of the Ministry of the Minister assigned the subject of Education nominated by such Minister;
 - (iii) one member who shall be a representative of the Sri Lanka Broadcasting Corporation established under Sri Lanka Broadcasting Corporation Act, No. 37 of 1966, nominated by the Minister to whom such Corporation is assigned;
 - (iv) one member who shall be a representative of the National Film Corporation established under Act, No. 47 of 1971, nominated by the Minister to whom such Corporation is assigned; and
- (c) four members appointed by the Minister (hereinafter referred to as the “appointed Members”) who appear to the Minister to have wide experience, capacity and recognition in television engineering or other forms of engineering or legal or financial matters or administration or labour relations or in the field of broadcasting and communication.”;
- (2) in subsection (5) thereof by the substitution for the words “Every member” of the words “Every appointed member”;
 - (3) in subsection (6) thereof by the substitution for the words “by any member” of the words “by any appointed member”;

- (4) in subsection (7) thereof by the substitution for the words “any member” of the words “any appointed member”;
- (5) in subsection (8) thereof, by the substitution for the words “remove any member” of the words “remove any appointed member”;
- (6) in subsection (9) thereof by the substitution for the words “Any member” of the words “Any appointed member”.

3. Section 32 of the principal enactment is hereby amended by the insertion immediately after the definition of the expression “agent” of the following definition:-

Amendment of section 32 of the principal enactment

““Minister” means the Minister to whom the Rupavahini Corporation is assigned under Article 44 or 45 of the Constitution;”.

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

Sinhala text to prevail in case of inconsistency

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GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**PETROLEUM PRODUCTS (SPECIAL PROVISIONS)
(AMENDMENT) ACT, No. 27 OF 2022**

[Certified on 21st of October, 2022]

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*Petroleum Products (Special Provisions)
(Amendment) Act, No. 27 of 2022*

[Certified on 21st of October, 2022]

L.D.-O. 11/2022

AN ACT TO AMEND THE PETROLEUM PRODUCTS (SPECIAL PROVISIONS)
ACT, No. 33 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 Petroleum Products
(Special Provisions) (Amendment) Act, No. 27 of 2022.

Short title and
date of
operation

(2) The provisions of this Act other than this section shall
come into operation on such date (hereinafter referred to as
the “appointed date”) as the Minister may appoint by Order
published in the *Gazette*.

2. The long title of the Petroleum Products (Special
Provisions) Act, No. 33 of 2002 (hereinafter referred to as
the “principal enactment”) is hereby amended by the
substitution for the words “IN THE ENERGY SUPPLY
COMMITTEE;”, of the words “IN THE COMMITTEE
APPOINTED BY THE CABINET OF MINISTERS;”.

Amendment of
the long title to
the Act, No. 33
of 2002

3. (1) In the principal enactment and other written law,
every reference to the “Energy Supply Committee”, in
relation to the principal enactment, shall be read and
construed as a reference to the “Committee appointed under
section 3”.

“Energy Supply
Committee” to
be referred to as
the “Committee”

(2) In any notice, communication, form, or other document
issued, made, required or authorized by or under the principal
enactment, every reference to the “Energy Supply
Committee”, shall be read and construed as a reference to
the “Committee appointed under section 3”.

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

Replacement of
section 3 of the
principal
enactment

2 *Petroleum Products (Special Provisions)*
 (Amendment) Act, No. 27 of 2022

“Appointment of a Committee to exercise, perform and discharge the powers, duties and functions under this Act 3. (1) There shall be a Committee appointed by the Cabinet of Ministers (hereinafter referred to as the “Committee”), subject to the succeeding provisions of this section to exercise, perform and discharge the powers, duties and functions hereinafter set out.
(2) The Committee shall consist of the following:—

(a) *ex-officio members*—

- (i) the Secretary to the Ministry of the Minister assigned the subject of Petroleum, who shall be the Chairman of the Committee;
- (ii) the Secretary to the Treasury or his nominee not below the rank of Director-General of the Treasury;
- (iii) the Secretary to the Ministry of the Minister assigned the subject of Economic Policy Development;
- (iv) the Secretary to the Ministry of the Minister assigned the subject of Investment Promotion;

- (b) the Chairman or Managing-Director of the Ceylon Petroleum Corporation, established under Ceylon Petroleum Corporation Act, No. 28 of 1961, nominated by the Minister;

Petroleum Products (Special Provisions) 3
(Amendment) Act, No. 27 of 2022

(c) two members appointed from among persons who have achieved eminence in the field of petroleum industry or law.

(3) A member of the Committee appointed under paragraph (c) of subsection (2), shall hold office for the period of two years from the date of appointment unless such member resigns the office by letter addressed to the Cabinet of Ministers or, is removed from office by the Cabinet of Ministers, for reasons assigned.

(4) The quorum for any meeting of the Committee shall be five members and the Committee may regulate the procedure, in regard to the meetings of the Committee and the transaction of business at such meetings.”.

5. The following new section is hereby inserted immediately after section 3 of the principal enactment, and shall have effect as section 3A of that enactment:-

Insertion of new section 3A in the principal enactment

“Committee deemed to be a scheduled institution within the meaning of the Bribery Act

3A. The Committee shall be deemed to be a scheduled institution within the meaning of the Bribery Act (Chapter 26) and the provisions of that Act shall be construed accordingly.”.

6. Section 6 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words “the Minister in charge of the subject of Power and Energy” of the words “the Minister”.

Amendment of section 6 of the principal enactment

7. Section 9 of the principal enactment is hereby amended as follows:-

Amendment of section 9 of the principal enactment

4 *Petroleum Products (Special Provisions)*
(Amendment) Act, No. 27 of 2022

- (1) by the insertion immediately after the definition of the expression “Ceylon Petroleum Corporation” of the following new definition:–

““Minister” means, the Minister assigned the subject and functions relating to this Act under Article 44 or 45 of the Constitution.”;
and

- (2) by the repeal of the definition of the expression “Energy Supply Committee”.

Transitional
Provisions

8. Every licence validly issued under the provisions of the principal enactment and stated therein to continue in force for a period extending beyond the date of the coming into operation of this Act, shall continue in force for the period so stated and every such licensee shall be subject to the provisions of this Act and any other terms and conditions which may be lawfully imposed under this Act and any other regulation or rule made thereunder.

Sinhala text to
prevail in case
of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**POWERS OF ATTORNEY (AMENDMENT)
ACT, No. 28 OF 2022**

[Certified on 25th of October, 2022]

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*Powers of Attorney (Amendment)
Act, No. 28 of 2022*

[Certified on 25th of October, 2022]

L.D.-O. 35/2016

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

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

1. This Act may be cited as the Powers of Attorney (Amendment) Act, No. 28 of 2022. Short title
2. Section 2 of the Powers of Attorney Ordinance (Chapter 122) (hereinafter referred to as the “principal enactment”) is hereby amended – Amendment of section 2 of Chapter 122
 - (1) by the repeal of the definition of the expression “power of attorney” and the substitution therefor of the following definition: -

“ “power of attorney” means any written power or authority other than that given to an attorney at law for the purpose of appearing as an attorney at law on behalf of such person, given by one person to another, to represent him, to perform any work, do any act, or carry on any trade or business, and -

 - (a) if it is executed in Sri Lanka, executed before two witnesses and attested by a notary public; or
 - (b) if it is executed outside Sri Lanka, executed before two witnesses and an Ambassador, or a High Commissioner, or a Diplomatic Officer or a Consular Officer within the meaning of the Consular Functions Act, No. 4 of 1981 or a person who is authorized to attest such power of attorney according to the law of that country;

2 *Powers of Attorney (Amendment)*
Act, No. 28 of 2022

- (2) by the repeal of the definition of the expression “Registrar General” and the substitution therefor of the following definition: -

““Registrar General” includes the Registrar General of Title, a Senior Deputy Registrar General, a Deputy Registrar General, an Assistant Registrar General and any person who for the time being is lawfully discharging the duties of the Registrar General, the Registrar General of Title, the Senior Deputy Registrar General, the Deputy Registrar General or the Assistant Registrar General.”.

Replacement of section 3 of the principal enactment

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

“Registration of Power of Attorney

3. (1) (a) Every power of attorney executed in Sri Lanka or any other country shall be registered with the Registrar General.

(b) Every power of attorney holder (hereinafter referred to as the “attorney”) shall submit his power of attorney for registration, if it is executed in Sri Lanka within one month and if it is executed outside Sri Lanka within three months, from the date of execution of the power of attorney together with –

- (i) a copy thereof certified by a notary public to be a true copy; and
- (ii) an affidavit made as specified in Schedule I hereto.

(2) The Registrar General shall, upon being satisfied as to the correctness of the power of attorney referred to in subsection (1), register the power of attorney and file such certified copy and shall endorse upon such certified copy and the original power of attorney, the registration number and the date thereof, together with a reference to the volume and folio wherein such registration is recorded and shall return the original power of attorney to the person producing the same.

(3) Such registration shall be recorded in a book maintained by the Registrar General which is to be kept in the form specified in the Schedule II hereto.”.

4. The following new sections are hereby inserted immediately after section 3 of the principal enactment and shall have effect as sections 3A, 3B, 3C and 3D, of that enactment: -

Insertion of new sections 3A, 3B, 3C and 3D, in the principal enactment

“Power of Attorney granted to be used for the purpose of a transaction falling within the scope of section 2 of the Prevention of Frauds Ordinance to comply with certain requirements

3A. (1) A power of attorney granted to be used for the purpose of a transaction which falls within the scope of section 2 of the Prevention of Frauds Ordinance (Chapter 70) shall be executed subject to the provisions specified in subsection (2) or (3), as the case may be.

(2) If a power of attorney specified in subsection (1) is executed in Sri Lanka, it shall -

Powers of Attorney (Amendment)
Act, No. 28 of 2022

- (a) be duly attested by a notary public in accordance with the Notaries Ordinance (Chapter 107) and the Prevention of Frauds Ordinance;
- (b) contain a description of the land or land parcel as the case may be, with metes and bounds, and the extent, in the case of a land or land parcel;
- (c) contain a description of the condominium parcel with other elements by which it can be identified, and a description of the whole land where the condominium parcel cannot be identified in the case of a condominium property;
- (d) contain a reference to the volume and the folio in which the land or land parcel or condominium parcel, relating to the transaction is registered in the case of a land or land parcel or condominium parcel with prior registration;
- (e) bear the left or right thumb impression of the grantor and where both thumbs of the grantor are missing, the impression of any other finger from either the left or the right hand of the grantor, in addition to his signature and where both his hands are missing, he shall place his toe impression, in the presence of the notary public and the witnesses;
and

- (f) be accompanied with a copy of the bio page of the passport, National Identity Card or driving license of the grantor and attorney of such power of attorney certified by the notary public.

(3) If a power of attorney specified in subsection (1) is executed outside Sri Lanka, it shall -

- (a) be duly executed before a person authorized under section 2 of this Act;
- (b) contain a description of the land or land parcel as the case may be with metes and bounds and the extent in the case of a land or land parcel;
- (c) contain a description of the condominium parcel with other elements by which it can be identified, and a description of the whole land where the condominium parcel cannot be identified in the case of a condominium property;
- (d) contain a reference to the volume and folio in which the land or land parcel or condominium parcel relating to the transaction, is registered, in the case of a land or land parcel or condominium parcel with prior registration; and

- (e) be accompanied with a copy of the bio page of the passport of the grantor signed by such grantor and a copy of the bio page of the passport, National Identity Card or driving license of the attorney of such power of attorney certified by a notary public.

Notary to verify whether the power of attorney has been revoked or cancelled and to retain copies of certain documents

3B. (1) Every notary public who attests a deed or instrument in terms of the Notaries Ordinance in respect of a transaction referred to in section 3A of this Act, shall –

- (a) examine the relevant volumes and folios in the Registrar General's department;
- (b) be satisfied that the power of attorney has not been revoked or cancelled and shall state such fact in his attestation; and
- (c) retain the copies of the National Identity Card or the driving license or the bio page of the passport, as the case may be, of the grantor and the attorney, and a copy of the power of attorney.

(2) For the avoidance of doubt, it is declared that it shall be sufficient for the notary public who attests such deed or instrument to examine the relevant volumes and the folios in the Registrar General's department in order to determine whether such power of attorney has been revoked or cancelled.

Powers of Attorney (Amendment) 7
Act, No. 28 of 2022

Period of validation of a power of attorney 3C. A power of attorney other than a power of attorney executed by a State institution shall be valid, only for a period of five years from the date of execution, unless the period of validity of such power of attorney is specified in such power of attorney or until such power of attorney is revoked or cancelled in accordance with the provisions of section 4.

Irrevocable power of attorney 3D. A person other than a State institution shall not execute an irrevocable power of attorney.”.

5. Section 4 of the principal enactment is hereby repealed and the following section is substituted therefor: -

Replacement of section 4 of the principal enactment

“Procedure of cancellation or revocation of a power of attorney 4. (1) Where the grantor of any power of attorney wishes to revoke or cancel a power of attorney or where the attorney of any power of attorney does not wish to act under such power of attorney, such grantor or attorney as the case may be, shall –

- (a) notify the other party of such intention;
- (b) execute a notarially executed document declaring his intention of revoking or cancelling the power of attorney or expressing his intention not to act under that power of attorney, as the case may be; and
- (c) submit such document referred to in paragraph (b) to the Registrar General, to register the same in the relevant volume and folio with cross reference to the volume and folio in which such power of attorney was registered.

*Powers of Attorney (Amendment)
Act, No. 28 of 2022*

(2) (a) If the grantor of any power of attorney requires to revoke or cancel his power of attorney with immediate effect, until such document referred to in paragraph (b) of subsection (1) is executed and tendered to the Registrar General, the grantor or his attorney at law may notify his intention of revocation or cancellation to the Registrar General, by a notice in duplicate in the form specified in Schedule III:

Provided however, such notice shall be valid only for a period of three months from the date of the notice.

(b) Upon the receipt of such a notice referred to in paragraph (a), the Registrar General, shall make an endorsement of the intention of such revocation or cancellation in the relevant volumes and the folios.”.

Amendment of section 5 of the principal enactment

6. Section 5 of the principal enactment is hereby amended by the substitution for the words “prescribed in the Schedule.” of the words “prescribed in Schedule II.” .

Replacement of Schedule in the principal enactment

7. The Schedule of the principal enactment is hereby repealed and the following Schedules are substituted therefor: -

[Section 3(1)]

“SCHEDULE I

I (holder of National Identity Card No.),of No.being a do hereby sincerely, solemnly and truly declare and affirm/swear and state as follows:-

Powers of Attorney (Amendment) 9
Act, No. 28 of 2022

- (1) I am the deponent/affirmant above named.
- (2) I declare/ affirm that(holder of National Identity Card No.) of No.has executed a power of attorney bearing No. dated attested byNotary Public, appointing me as his/her attorney for the purpose mentioned therein.
- (3) That the said power of attorney is genuine and still in force and I believe that the grantor is alive.

.....
attorney

The foregoing affidavit having been read over and explained to the above named and having understood the contents thereof signed and affirmed/sworn to at on this day of

Before me

Justice of the Peace/
Commissioner for Oaths

[sections 3(3) and 5]

SCHEDULE II

Serial No:	
Date of Registration:	
Name and address of the grantor:	
Name and address of the attorney:	
Date of power of attorney:	
By whom the power of attorney is produced for the registration:	
Volume and Folio where the power of attorney is registered:	
Date and number of notarially executed document of revocation or cancellation:	
By whom notarially executed document of revocation or cancellation given:	
Volume and Folio where notarially executed document of revocation or cancellation is registered:	

10 *Powers of Attorney (Amendment)*
Act, No. 28 of 2022

[section 4(2)]

SCHEDULE III

Registrar General,
Registrar General's Department,
.....

Take notice under the Powers of Attorney Ordinance that I,
..... (name of the grantor) of
.....(address) intend to present to you
for the registration within three months from the date of this
notice, an instrument cancelling the power of attorney registered
in theunder the Day Book No.
Volume Folio..... of the register of the power of
attorney.

At on this day of
.....

Signature of the grantor or attorney
at law of the grantor

signed in the presence of -

1. Signature :-
Full name :-
NIC :-
Address :-
2. Signature :-
Full name :-
NIC :-
Address :-".

Transitional
Provisions

8. (1) Notwithstanding anything to the contrary in the
principal enactment and in the provisions of this Act -

- (a) every power of attorney executed prior to the date of
commencement of this Act which has not been
registered under the provisions of section 3 of the
principal enactment and which has not been revoked
or cancelled on or prior to the date of commencement
of this Act, shall, within a period of six months from
the date of commencement of this Act, be submitted
for registration to the Registrar General;

- (b) every power of attorney executed prior to the date of commencement of this Act which has been registered under the provisions of section 3 of the principal enactment and has not been revoked or cancelled on or prior to the date of commencement of this Act, shall, continue to be valid and effectual until revoked or cancelled under section 4 of this Act;
- (c) every power of attorney executed prior to the date of commencement of this Act which has been submitted for registration to the Registrar General, and pending registration under the provisions of section 3 of the principal enactment on the date of commencement of this Act, shall be registered by the Registrar General.

(2) Every power of attorney referred to in paragraph (a) of subsection (1) which is not submitted for registration within the period specified in that paragraph shall be deemed to be null and void, with effect from the date of expiration of that 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 the case of inconsistency

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**WILLS (AMENDMENT)
ACT, No. 29 OF 2022**

[Certified on 25th of October, 2022]

Printed on the Order of Government

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Wills (Amendment) Act, No. 29 of 2022

[Certified on 25th of October, 2022]

L. D.-O. 49/2021

AN ACT TO AMEND THE WILLS ORDINANCE (CHAPTER 60)

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

1. This Act may be cited as the Wills (Amendment) Act, No. 29 of 2022. Short title

2. Section 2 of the Wills Ordinance (Chapter 60) (hereinafter referred to as the “principal enactment”) is hereby repealed and the following section is substituted therefor:— Replacement of section 2 of Chapter 60
“Disposition of property by a will

2. (1) It shall be lawful for any person who has reached the age of eighteen years and residing within or outside Sri Lanka to execute a will bequeathing and disposing any movable and immovable property and all and every estate, right, share or interest in any property which belong to him at the time of death and which, if not so devised, bequeathed or disposed would devolve upon his heirs of such person not legally incapacitated from taking the same as he shall seem fit.

(2) Every testator shall have full power to make such testamentary disposition as he shall feel disposed, and in the exercise of such right to exclude any child, parent, relative, or descendant, or to disinherit or omit to mention any such person, without assigning any reason for such exclusion, disinheritance, or omission, any law, usage, or custom now or herefore in force in Sri Lanka to the contrary notwithstanding.”.

Repeal of section 3 of the principal enactment

3. Section 3 of the principal enactment is hereby repealed.

Repeal of section 4 of the principal enactment

4. Section 4 of the principal enactment is hereby repealed.

Amendment to section 7 of the principal enactment

5. Section 7 of the principal enactment is hereby amended as follows:—

(1) by the renumbering of that section as subsection (1) thereof; and

(2) by the addition, immediately after the renumbered subsection (1) thereof, the following new subsection:—

“(2) Upon the demise of a testator in a joint last will, testamentary proceedings shall be instituted under Chapter XXXVIII or Chapter XXXVIII B of the Civil Procedure Code (Chapter 101), as the case may be, to obtain the probate or letters of administration with the will annexed proving the will.”.

Amendment to section 9 of the principal enactment

6. Section 9 of the principal enactment is hereby amended by the substitution for the words “buildings erected on the same, and”, of the words, “buildings erected on the same, condominium parcel or any land parcel, and”.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**PREVENTION OF FRAUDS (AMENDMENT)
ACT, No. 30 OF 2022**

[Certified on 25th of October, 2022]

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*Prevention of Frauds (Amendment)
Act, No. 30 of 2022*

[Certified on 25th of October, 2022]

L.D.—O. 71/2021

AN ACT TO AMEND THE PREVENTION OF FRAUDS ORDINANCE
(CHAPTER 70)

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

1. This Act may be cited as the Prevention of Frauds (Amendment) Act, No. 30 of 2022. Short title

2. Section 2 of the Prevention of Frauds Ordinance (Chapter 70) (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of all the words from “shall be of force” to the end of that section and the substitution therefore of the following:- Amendment of
section 2 of
Chapter 70

“shall be in force or avail in law unless –

- (a) the relevant deed or instrument shall be in writing, signed by every executant and attested by a notary public before two witnesses present at the same time; and
- (b) the left or right thumb impression of every such executant or where both thumbs of such executant are missing, the impression of any other finger or the toe impression as the case may be, is affixed above or besides the signature to the original, duplicate and the protocol of the relevant deed or instrument:

2 *Prevention of Frauds (Amendment)*
Act, No. 30 of 2022

Provided however, in the event the signature or the thumb impression of any such executant cannot be obtained due to any reason, the notary public shall state such reason in the attestation, and such executant shall affix any other finger impression or toe impression, as the case may be.”;

Amendment of
section 4 of the
principal
enactment

3. Section 4 of the principal enactment is hereby amended as follows:-

- (1) by the renumbering of that section as subsection (1);
- (2) by the repeal of all the words from “in the manner hereinafter mentioned;” to the end of renumbered subsection (1) of that section and the substitution therefor of the words “subject to the provisions specified in subsection (2);
- (3) by the addition immediately after subsection (1) of that section, the following new subsection: -

“(2) The testator shall –

(a) sign; and

(b) affix his left or right thumb impression,

at the foot or end of the will, testament or codicil referred to in subsection (1), before a notary public and two witnesses who shall be present at the same time:

Prevention of Frauds (Amendment) Act, No. 30 of 2022 3

Provided however, in the event the thumb impression of the testator cannot be obtained due to any reason, he shall affix any other finger impression or the toe impression, as the case may be.

4. Section 7 of the principal enactment is hereby amended as follows: – Amendment to section 7 of the principal enactment

- (1) by the substitution for the words “signature of the testator or testatrix”, of the words “signature and the left or right thumb impression or any other finger impression or the toe impression as the case may be, of the testator ”;
- (2) by the insertion immediately after that section of the following proviso:-

“Provided however that, in the event the signature or left or right thumb impression or any other finger impression as the case may be, of the testator cannot be obtained due to any reason, the testator shall affix his toe impression and the notary public shall state such reason in his attestation.”.

5. Section 16 of the principal enactment is hereby amended as follows:- Amendment to section 16 of the principal enactment

- (1) by the substitution for the word “duplicate.” of the word “triplicate.”; and
- (2) by the repeal of the marginal note thereof and the substitution therefore of the following: -

“Deeds to be executed in Triplicate”

6. 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 the case of inconsistency

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**GALAHA BHADDRAWATHIE NATIONAL BHIKKHU
CARE CENTRE TRUST ACT, No. 31 OF 2023**

[Certified on 24th of November, 2023]

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*Galaha Bhaddrawathie National Bhikkhu
Care Centre Trust Act, No. 31 of 2023*

[Certified on 24th of November, 2023]

L.D.—O. 26/2016

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A TRUST CALLED THE
GALAHA BHADDRAWATHIE NATIONAL BHIKKHU CARE CENTRE TRUST
AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

WHEREAS a Trust called and known as the “Galaha Bhaddrawathie National Bhikkhu Care Centre Trust” has heretofore been established by a Public Trust dated February 7, 2003 for the purpose of establishing and maintaining a Bhikkhu Care Centre, for Bhikkhus who are sick and helpless:

Preamble

AND WHEREAS it has now become apparent that the said Trust is not functioning properly and therefore it is not possible to maintain the said Galaha Bhaddrawathie National Bhikkhu Care Centre due to various reasons including the absence of proper administration in the said Galaha Bhaddrawathie National Bhikkhu Care Centre and the absence of a regular and adequate funding system for the proper functioning of the said Galaha Bhaddrawathie National Bhikkhu Care Centre:

AND WHEREAS it has become necessary to enact legislation to provide for the establishment of a Trust called the Galaha Bhaddrawathie National Bhikkhu Care Centre Trust to achieve the objects of the said Galaha Bhaddrawathie National Bhikkhu Care Centre for the benefit of the Bhikkhus who are sick and helpless and to matters connected therewith or incidental thereto:

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

1. This Act may be cited as the Galaha Bhaddrawathie National Bhikkhu Care Centre Trust Act, No. 31 of 2023.

Short title

2. (1) There shall be established a Trust to be called the Galaha Bhaddrawathie National Bhikkhu Care Centre Trust (hereinafter referred to as the “Trust”).

Establishment
of the Galaha
Bhaddrawathie
National
Bhikkhu Care
Centre Trust

2 *Galaha Bhaddrawathie National Bhikkhu
Care Centre Trust Act, No. 31 of 2023*

(2) The Trust shall, by the name assigned to it by subsection (1), be a body corporate and shall have perpetual succession and by that name may sue and be sued with full power and authority to have, and use a common seal and to alter the same.

The object of
the Trust

3. The object of the Trust shall be to facilitate the accommodation and caring for sick and helpless Bhikkhus in the Galaha Bhaddrawathie National Bhikkhu Care Centre (hereinafter referred to as the “Bhikkhu Care Centre”).

Functions of
the Trust

4. The functions of the Trust are –

- (a) to maintain the Bhikkhu Care Centre for Bhikkhus who are sick and helpless and accommodate sick and helpless Bhikkhus in the Bhikkhu Care Centre on such conditions and criteria as prescribed by section 8;
- (b) to provide the Bhikkhus residing in the Bhikkhu Care Centre who are sick, with all the necessities including the day to day requirements and to facilitate the obtaining of medicines and medical treatment;
- (c) to organize and conduct meditation programmes and other Buddhist programmes for the Bhikkhus residing in the Bhikkhu Care Centre with a view to improving the mental health of those Bhikkhus; and
- (d) to maintain a library in order to facilitate improving and refreshing the knowledge of Buddhism of the resident Bhikkhus.

Board of
Management
of the Trust

5. (1) The administration, management and control of the affairs of the Trust shall be vested in a Board of Management (hereinafter referred to as “the Board”).

(2) The Board shall consist of-

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

- (i) the Secretary to the Ministry of the Minister assigned the subject of Health or his representative who is not below the rank of an Additional Secretary;
- (ii) the Secretary to the Ministry of the Minister assigned the subject of Buddha Sasana or his representative who is not below the rank of an Additional Secretary;
- (iii) the Secretary to the Ministry of the Minister assigned the subject of Social Services or his representative who is not below the rank of an Additional Secretary;
- (iv) the Secretary to the Ministry of the Minister assigned the subject of Finance or his representative who is not below the rank of an Additional Secretary;
- (v) the Commissioner-General of the Department of Buddhist Affairs or his representative;
- (vi) the Public Trustee or his representative;
- (vii) the District Secretary of the Kandy District;
- (viii) the Provincial Director of Health Services of the Central Province;

4 *Galaha Bhaddrawathie National Bhikkhu
Care Centre Trust Act, No. 31 of 2023*

- (ix) the Divisional Secretary of Divisional Secretary's Division of Doluwa; and
 - (x) the Diyawadana Nilame of Sri Dalada Maligawa or his representative; and
- (b) the following members appointed by the Minister (hereinafter referred to as the “appointed members”):-
- (i) two members having knowledge and experience in administration and accountancy appointed by the Minister in consultation with the Secretary to the Ministry;
 - (ii) four Bhikkhus nominated by the Mahanayaka Theros of the Malwathu, Asgiri, Amarapura and Ramanna Chapters to represent such Chapters one of whom shall be appointed as the Chairperson of the Board; and
 - (iii) the President of the Dayaka Sabha of the Galaha Bhaddrawathie temple.

(3) Any person who has become a member of the Board in his *ex-officio* capacity shall hold office as long as he holds such office by virtue of which he is a member of the Board.

(4) Any appointed member of the Board shall unless a vacancy arises in his post by resignation, death or removal from office, hold office for three years from the date of appointment. Any member whose term is due to end otherwise than by removal shall be eligible for reappointment. Such reappointment shall be for not more than one further term, whether consecutive or not.

(5) In the event of the vacation of office by death, resignation or removal of any appointed member, the Minister shall, subject to paragraph (b) of subsection (2), appoint another person to fill such vacancy and such person shall hold office for the un-expired period of the term of office of the member whom he succeeds.

(6) Any appointed member who is temporarily unable to discharge his duties and functions as a member of the Board due to ill health, infirmity, being absent from Sri Lanka or for other reason for not less than three months shall inform that to the Minister in writing. In such event the Minister shall having regard to the provisions of subsection (2), appoint another person to act in the place of such member.

6. Any person—

- (a) if such person is or becomes a Member of Parliament or a Provincial Council or any Local Authority;
- (b) if such person is under any law in force in Sri Lanka or in any other country found or declared to be of unsound mind;
- (c) if such person is a person having been declared as an insolvent or a bankrupt person under any law in Sri Lanka or any other country and is an undischarged insolvent or bankrupt;
- (d) if such person is serving or has served a sentence of imprisonment imposed by any court in Sri Lanka or any other country,

Disqualification
for being a
member

he shall be disqualified from being appointed or continue to be a member of the Board.

7. The Board shall subject to the provisions of this Act or any other written law, have the power—

Powers of the
Board

6 *Galaha Bhaddrawathie National Bhikkhu
Care Centre Trust Act, No. 31 of 2023*

- (a) to receive grants, gifts and donations, both movable and immovable in cash or in kind, whether from local or foreign sources:

Provided that, the Board shall obtain prior written approval of the Department of External Resources in respect of all foreign grants, gifts or donations made to the Trust;

- (b) to acquire or hold any property, movable or immovable, which may become vested in the Trust by this Act or by virtue of any purchase, gift, grant, testamentary disposition or otherwise and, for the purpose of this Act to sell, mortgage, lease, grant, convey, devise, assign, exchange or otherwise dispose of any property to which the Trust may become entitled to;
- (c) to enter into and perform, either directly or through officers, employees and agents authorized in that behalf by the Board, all such contracts and agreements as may be necessary for the exercise, performance and discharge of the powers, duties and functions of the Trust; and
- (d) to open, operate and close bank accounts in any Bank as may be recommended by the Board.

Accommodation
etc. of Bhikkhus

8. The conditions and criteria for accommodating Bhikkhus in the Bhikkhu Care Centre and caring for such Bhikkhus shall be as prescribed by regulations.

Power of the
Trust to hold
property

9. The Trust shall be capable in law to take and hold property, movable or immovable, which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise and all such property shall be held by the Trust for the purposes of this Act.

10. (1) Meetings of the Board shall be held at least once in three months. Meetings of the Board

(2) The Chairman shall, if present preside at every meeting of the Board. In the absence of the Chairman from any meeting of the Board, the members present at such meeting shall elect from among themselves a member to preside at such meeting.

(3) The quorum for any meeting of the Board shall be eleven members.

(4) If there is an equality of votes at any meeting, the Chairman or the member presiding at such meeting shall in addition to his vote, have a casting vote.

(5) The Board may subject to the provisions of this Act regulate the procedure to be followed in regard to its meetings and the transaction of its business.

(6) No act, decision or proceeding of the Board shall be deemed to be invalid by reason only of the existence of a vacancy among its members or any defect in the appointment of any member thereof.

11. The members of the Board may be paid such remuneration for attendance at meetings of the Board as may be determined by the Minister with the concurrence of the Minister assigned the subject of Finance. Remuneration for attending the meetings of the Board

12. There shall be an advisory committee consisting of the Mahanayake Theros of the Malwathu, Asgiri, Amrapura and Ramanna Chapters to advise the Board on matters relating to the Bhikkhu Care Centre. Advisory Committee

Establishment of
Galaha
Bhaddrawathie
National
Bhikkhu Care
Centre Trust
Fund

13. (1) There shall be established a Fund called the Galaha Bhaddrawathie National Bhikkhu Care Centre Trust Fund (hereinafter referred to as the “Fund”). The management, administration, control and operation of the Fund shall be vested in the Board.

(2) There shall be paid into the Fund—

(a) all such sums of monies allocated by the Parliament, from time to time, for the purpose of carrying out the objects of the Fund;

(b) any grant, gift or donation in cash or kind, from Sri Lanka or outside to achieve the objects of the Fund, subject to section 7(a).

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

Appointment of
the staff of the
Trust

14. (1) The Trust may appoint such number of officers and employees as it may consider necessary for the efficient discharge of its functions.

(2) The Trust may in respect of the officers and employees appointed under subsection (1) –

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

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

(c) pay such officers and employees such remuneration as may be determined by the Board in consultation with the Minister assigned the subject of Finance.

15. (1) At the request of the Board, any officer in the public service may, with the consent of that officer and of the Public Service Commission be temporarily appointed to the staff of the Trust for such period as may be determined by the Board, or with like consent, be permanently appointed to such staff.

Appointment of public officers

(2) Where any officer in the public service is temporarily appointed to the staff of the Trust 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 such officer.

(3) Where any officer in the public service is permanently appointed to the staff of the Trust 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 such officer.

16. (1) The financial year of the Trust shall be the calendar year.

Financial year and audit of accounts

(2) The Board shall cause proper books of accounts to be kept of the income and expenditure of the Trust.

(3) The provisions of Article 154 of the Constitution relating to the audit of accounts of Public Corporations shall apply to the audit of accounts of the Trust.

17. (1) The Board shall within six months of the end of each financial year submit to the Minister an annual report on the activities carried out by the Trust along with the audited accounts of the Trust for the year.

Annual reports

(2) The Minister shall within three months from the date of receipt of the annual report, table such report along with the documents specified in subsection (1) in Parliament for its consideration.

10 *Galaha Bhaddrawathie National Bhikkhu
Care Centre Trust Act, No. 31 of 2023*

The seal of the
Board

18. (1) The seal of the Board—

- (a) shall be determined by the Board and may be altered in such manner as may be determined by the Board;
- (b) shall be in the custody of such person as the Board may determine, from time to time;
- (c) shall not be affixed to any instrument or document except with the sanction of the Board and in the presence of the Chairman and another member of the Board who shall sign the instrument or document in token of their presence.

(2) The Board shall maintain a register in respect of the instruments and documents to which the seal of the Board is affixed.

Recovery of
expenses from
any suit or
prosecution

19. (1) Any expense incurred by the Trust in any suit or prosecution brought by, or against the Trust before any court, shall be paid out of the moneys of the Fund and any cost recovered by the Trust in any such suit or prosecution shall be credited to the Fund.

(2) Any expense incurred by any member of the Board or any officer or employee of the Trust in any suit or prosecution brought against him in any court in respect of any act which is done or purported to be done by him under this Act or on the direction of the Board shall, if the court holds that such act was done in good faith, be paid out of the Fund unless such expense is recovered by him in such suit or prosecution.

20. (1) The Minister may in consultation with the Mahanayaka Theros of the Malwathu, Asgiri, Amarapura and Ramanna Chapters, make regulations for matters required by this Act to be prescribed or in respect of which regulations are authorized to be made. Regulations

(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 such later date as may be specified in such regulations.

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

(4) Notice of the date on which any regulation is so disapproved shall be published in the *Gazette*.

21. (1) The Board may make rules in respect of all matters authorized to be made by this Act. Rules

(2) Without prejudice to the generality of the provisions of subsection (1), rules may be made in respect of all or any of the following matters:—

- (a) the administration and management of the Trust;
- (b) conduct of its meetings and matters relating thereto;
- (c) to conduct inquiries in respect of breach of conditions and criteria relating to accommodating and caring for Bhikkhus in the Bhikku Care Centre; and

12 *Galaha Bhaddrawathie National Bhikkhu
Care Centre Trust Act, No. 31 of 2023*

(d) the programmes organized and conducted by the Bhikkhu Care Centre.

Officers and servants of the Trust deemed to be public servants under the Penal Code

22. All officers and servants of the Trust shall be deemed to be public servants within the meaning and for the purpose of the Penal Code (Chapter 19).

Trust deemed to be a scheduled institution within the meaning of the Anti corruption Act

23. The Trust shall be deemed to be a Scheduled Institution within the meaning of the Anti Corruption Act, No. 9 of 2023 and the provisions of that Act shall be construed accordingly.

Interpretation

24. In this Act, unless the context otherwise requires—

“Bhikkhu” shall have the same meaning as assigned to it in the Buddhist Temporalities Ordinance (Chapter 318);

“Minister” means the Minister to whom the implementation of the provisions of this Act is assigned.

Sinhala text to prevail in case of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**REGISTRATION OF DOCUMENTS (AMENDMENT)
ACT, No. 32 OF 2022**

[Certified on 31st of October, 2022]

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Registration of Documents (Amendment)
Act, No. 32 of 2022

[Certified on 31st of October 2022]

L.D.—O. 2/2021

AN ACT TO AMEND THE REGISTRATION OF DOCUMENTS ORDINANCE
(CHAPTER 117)

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

- 1.** This Act may be cited as the Registration of Documents (Amendment) Act, No. 32 of 2022. Short title
- 2.** Section 32 of the Registration of Documents Ordinance (Chapter 117) (hereinafter referred to as the “principal enactment”) is hereby amended as follows:- Amendment of section 32 of Chapter 117
- (1) by the repeal of subsection (1) thereof and the substitution therefor of the following subsection: -
- “(1) (a) A person (hereinafter referred to as the “caveator”) who
- (i) has a right, title or interest; or
- (ii) claims to have a right, title or interest,
- to a land, an undivided land, a land parcel or a condominium parcel (hereinafter in this section referred to as the “land”) may present for registration a caveat substantially in Form VIII of the Second Schedule hereto requiring him to be served a notice of the presentation for registration of any instrument affecting such land.
- (b) Every caveat presented for registration shall-
- (i) be in duplicate and accompanied by an affidavit of the caveator together with a certificate issued by an Attorney-at-law

substantiating the right, title or interest in the land or claims to a right, title or interest in the land of the caveator;

- (ii) be accompanied by such number of copies of the notice set out in Form X of the Second Schedule hereto together with stamped envelopes, to be served on the owners of the land whose names and addresses are given in the relevant volume and folio in which such land is registered, where the caveator is not the owner;
- (iii) be accompanied by a certified copy of the original of the Power of Attorney duly registered with the Registrar General or the Registrar of the relevant Land Registry or the Registrar of Title (hereinafter in this section referred to as the “Registrar”) where the caveator is a holder of a Power of Attorney (hereinafter in this section referred to as the “attorney”); and
- (iv) contain the name, signature and the National Identity Card number or the passport number or the driving licence number and address of the caveator in Sri Lanka at which notices relating to the caveat shall be served, the date of the caveat, the names and addresses of the persons to whom the notice of the caveat shall be sent where the caveator is not the owner, the right, title or interest in the land claimed by the caveator, grounds in support of the claim and the description of the land, including the boundaries, indicating the correct volume and folio in which such land, is registered.

(c) For the purpose of this section-

- (i) “caveator” includes a body of persons, a beneficiary under any trust affecting a land, the lawful guardian or the next friend of a minor or of a person of unsound mind or mentally deficient person, an attorney of a person, a judgement creditor, an executor or an administrator of an estate of a deceased, or a legal heir, or an intended purchaser who has entered into an agreement with the owner of a land or a developer of a land;
- (ii) “condominium parcel” means a condominium parcel registered under the Registration of Title Act, No.21 of 1998 in terms of section 10 of the Apartment Ownership Law, No.11 of 1973 or registered under this Ordinance; and
- (iii) “interest” includes an interest arising from an unregistered deed or instrument relating to a land which is incapable of immediate registration, a trust, an inheritance either by testate or intestate succession, instruments relating to a mortgage or an agreement to sell, co-ownership, an ownership arising from a condominium parcel or the estate of a minor, or of a person of unsound mind or mentally deficient person.”;

(2) by the insertion, immediately after subsection (1) thereof, of the following new subsections: -

“(1A) The Registrar, on being satisfied that all required documents and information referred to in paragraph (b) of subsection (1) are provided by the caveator, shall acknowledge

4 *Registration of Documents (Amendment)*
Act, No. 32 of 2022

the receipt of such caveat and record the prescribed particulars referred to in subsection (1) of section 27.

(1B) Upon the acknowledgement, the Registrar shall forthwith notify the persons, whose names and addresses have been furnished by the caveator under subparagraph (iv) of paragraph (b) of subsection (1) and shall make an endorsement in the Remark Column by inserting the date and the names of the persons to whom and the addresses to which the notices referred to in subparagraph (ii) of paragraph (b) in subsection (1) were sent.”;

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

“(3) A caveat shall be in force for a maximum period of two years.”;

- (4) in subsection (4) thereof, by the substitution for the words “The notice to be given to the caveator shall be in the prescribed form”, of the words and figures “Where an instrument affecting the same land described in the caveat has been subsequently presented for registration, a notice shall be given to the caveator in Form XI of the Second Schedule hereto”;

- (5) in subsection (5) thereof, by the substitution for the words “a competent court within thirty days” of the words “a competent court within sixty days”.

Amendment of section 33 of the principal enactment

3. Section 33 of the principal enactment is hereby amended as follows: -

- (1) in subsection (1) thereof, by the substitution for the words “seizure priority notice, caveat, or *lis pendens*”, of the words “seizure priority notice or *lis pendens*”;

(2) by the addition immediately after subsection (1) thereof, of the following new subsection: -

“(1A) (a) A caveat may be withdrawn or cancelled, as the case may be, at the request in writing -

- (i) by the caveator;
- (ii) by an attorney;
- (iii) upon the death of a caveator, by an executor, administrator, or a legal heir;
- (iv) by the guardian or next friend of a minor of a person of unsound mind or mentally deficient person on whose interest the caveat was lodged, on the death or removal of the guardian, by the successor or by the minor upon the minor attaining the age of majority;
- (v) where there are joint caveators, and upon the death of one or more of them, by the surviving caveator or caveators;
- (vi) where the caveator is adjudicated a bankrupt, by the Official Assignee;
- (vii) where the caveator is a body corporate and is in liquidation, and the estate or interest claimed by the caveator has become vested in the liquidator appointed by court, by the liquidator or by the Official Receiver; or

6 *Registration of Documents (Amendment)*
 Act, No. 32 of 2022

(viii) where an order has been issued by a competent court on an estate which is the subject of a caveat, by a Fiscal officer, or any other person receiving the rights under such order.

(b) on receipt of the instrument for withdrawal under paragraph (a) hereof, the Registrar shall—

(i) cancel the entry of the caveat in the register in the aforesaid manner and setting out the date thereof, and

(ii) notify the persons or body of persons, whose right, title or interest for registration of an instrument was affected by such caveat.”;

(3) by the insertion, immediately after subsection (2) thereof, of the following new subsection: -

“(2A) Notwithstanding anything to the contrary in any other written law, any summons, notice, decree nisi or order in relation to any proceeding under subsection (2) on a caveat, shall be served to the address of the caveator in Sri Lanka referred to in sub-paragraph (iv) of paragraph (b) of subsection (1) of section 32.”;

(4) by the addition, immediately after subsection (3) thereof, of the following new subsection:—

“(4) The Registrar shall not register a caveat of the same caveator in respect of the same land or same interest in the land, in respect of which registration of caveat was cancelled under subsection (3).”.

Registration of Documents (Amendment) Act, No. 32 of 2022 7

4. Section 50 of the principal enactment is hereby amended by the substitution for the words, “require, but such Schedule may be altered or added to by regulation”, of the words “require.”. Amendment to section 50 of the principal enactment

5. The Second Schedule to the principal enactment is hereby amended as follows:– Amendment of the Second Schedule to the principal enactment

(1) by the repeal of Form VIII thereof, and the substitution therefor, of the following new Form:–

“FORM VIII [section 32(b)]”

FORM OF THE CAVEAT

Take notice that, I, (full name and the address of the caveator) bearing (NIC/passport/ driving licence) no..... require to be served with notice of the presentation for registration of any instrument affecting land..... (owned by me / owned by other- specify the right/ title/ or interest) referred to in the Schedule hereto.

And I further declare that I present this caveat in my behalf/ in behalf of (where the caveator is not the owner) on the following ground/s.

Title under deed no.....
Under the last will of.....
Other (specify)

And I appoint (the address in Sri Lanka) as the place at which notices relating hereto shall be sent.

.....
(Signature of the caveator/his
Attorney-at-Law or notary/attorney)

Date

Signed by the above-named..... in the presence of (full name and address of the two witnesses)

1. Signature of the first witness
2. Signature of the second witness

8 *Registration of Documents (Amendment)*
Act, No. 32 of 2022

Schedule

(describe land as in section 13 and
previous registration, if known)”; and

- (2) by the insertion immediately after Form IX of that
Schedule, of the following new Forms: -

“FORM X

[section 32(1)(b)(ii)]

NOTICE TO AN OWNER OF A PROPERTY IN RESPECT
OF WHICH
A CAVEAT HAS BEEN LODGED

Take notice that a caveat has been lodged by of
..... in respect of the property named..... bearing
assessment no..... and registered under
folio..... of volume at this land registry.

(signature)

.....
Registrar of Lands
of.....

Date :.....

FORM XI

[section 32(4)]

NOTICE TO THE CAVEATOR OF AN INSTRUMENT
PENDING REGISTRATION

You are hereby notified that the instrument specified in the
Schedule hereto is pending registration in volume..... and
folio..... of at this Land Registry, as opposed
to caveat No..... dated..... submitted by you.

(signature)

.....
Registrar of Lands
of.....

Date :.....

Registration of Documents (Amendment) 9
Act, No. 32 of 2022

Deed No.	Nature of the deed/ instrument	Name of the Notary who attested the deed/ instrument	Description of the Land (as per the Schedule)	Parties

..

6. 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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**SMALL CLAIMS COURTS' PROCEDURE
ACT, No. 33 OF 2022**

[Certified on 17th of November, 2022]

Printed on the Order of Government

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*Small Claims Courts' Procedure
Act, No. 33 of 2022*

[Certified on 17th of November, 2022]

L.D. – O. 44/2021

AN ACT TO PROVIDE FOR THE PROCEDURE TO BE FOLLOWED IN SMALL
CLAIMS COURTS; AND TO PROVIDE FOR THE 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 Small Claims Courts' Procedure Act, No. 33 of 2022.

Short title and
date of operation

(2) The provisions of this Act shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

PART I

ACTIONS

2. Subject to the provisions of section 3 of this Act and Chapter VA of the Judicature Act, and any pecuniary or other limitations imposed by any written law, an action for a small claim shall be instituted in the Small Claims Court within the local limits of the judicial division in accordance with the provisions of Chapter III of the Civil Procedure Code:

Institution of
actions

Provided however, a Small Claims Court shall not have jurisdiction to hear and determine any action filed under the provisions of Chapter LIII of the Civil Procedure Code or any other written law with special provisions to hear matters for the recovery of money, even if the value of the cause of action is less than the sum specified or such other amount as may be fixed by the Minister from time to time in terms of subsection (2) of section 29A of the Judicature Act.

Cause of action
in a Small
Claims Court

3. A cause of action in a Small Claims Court shall be limited to the provisions of Chapter VA of the Judicature Act for the sum specified or such other amount as may be fixed by the Minister from time to time in terms of subsection (2) of section 29A of the Judicature Act:

Provided however, the plaintiff may join two or more causes of actions arising out of the same act or transaction between the same parties, where the value of each cause of action does not exceed such sum.

Abandonment of
portions of the
claim

4. A plaintiff shall have the right to abandon or relinquish a part of the claim or claims in order to invoke the jurisdiction of a Small Claims Court and shall include an averment to the said effect in the plaint.

Where a plaint is
presented to a
wrong court

5. In every case where an action has been instituted in a District Court or a Small Claims Court not having jurisdiction in terms of Chapter VA of the Judicature Act, the provisions of section 47 of the Civil Procedure Code shall apply. In the event the plaint is returned in terms of section 47 of the Civil Procedure Code, notwithstanding anything to the contrary in any other written law, the period between the date of the institution of the action and the date of return of the plaint shall be excluded in computing the period of prescription.

PART II

PLEADINGS AND SUMMONS

Pleadings

6. The pleadings in a Small Claims Court shall be limited to the following:-

- (a) the plaint;
- (b) the answer; and
- (c) the replication:

Provided however, that where there is no claim in reconvention, there shall be no further pleadings beyond the answer.

7. (1) Every action shall be instituted in the Small Claims Court by the plaintiff or his registered attorney on his behalf, presenting or transmitting to the Small Claims Court by a duly stamped written plaint in the Form No. 1 set out in the Schedule hereto, with the appropriate Small Claims Court which has jurisdiction to hear and determine the action. Filing of plaint

(2) The plaint shall contain the particulars required to be stated by the provisions of section 40 of the Civil Procedure Code and the provisions of section 46 of the Civil Procedure Code shall apply to such plaint filed in the Small Claims Court.

8. The plaintiff shall, on presenting the plaint, file an affidavit or affidavits in support of the facts stated therein and produce the instrument, contract, agreement, bill of exchange, promissory note, cheque or document sued upon and all other documentary evidence relied upon by him, if any, in his possession, or power in support of the facts on which the plaint is based. Affidavit and exhibits to be attached to a plaint

9. (1) Before the plaint is accepted, the Small Claims Court may, in its discretion, refuse to entertain the same for any reason and return the same for amendment or reject the plaint, as set out in section 46 of the Civil Procedure Code, in so far as they are not inconsistent with the provisions of this Act. Issue and service of summons

(2) Upon such plaint being accepted, the Small Claims Court shall issue summons in the Form No. 2 set out in the Schedule hereto.

(3) The provisions of Chapter VIII of the Civil Procedure Code shall apply to the issue, service, return and proof of service of the summons or process of the Small Claims Court, in so far as they are not inconsistent with the provisions of this Part.

Judgment
against the
defendant, if he
admits the claim
of the plaintiff

10. When the defendant appears on the summons returnable day, the Judge shall ask the defendant whether he intends to admit the plaint with or without terms and, if the defendant admits the claim of the plaintiff, the Small Claims Court shall record that fact and enter judgement against the defendant according to the admission so made. Such admission shall be in writing, signed by the defendant and his signature attested by an attorney-at-law.

Answer and
requisites of
answer

11. (1) If the defendant does not admit the plaintiff's claim, he shall, himself, or his registered attorney on his behalf, deliver to the Small Claims Court a duly stamped written answer signed by the defendant or his attorney-at-law setting out his defence and any claim in reconvention which may have against the plaintiff.

(2) The answer shall contain the particulars required to be stated under the provisions of section 75 of the Civil Procedure Code and the provisions of sections 76 to 78 of the Civil Procedure Code shall apply to such answer which shall be in the Form No. 3 set out in the Schedule hereto.

(3) The answer shall be filed within one month from the date of the appearance made by the defendant either in person or by an attorney-at-law and no further time shall be granted by the Small Claims Court to the filing of answer, unless in appropriate circumstances, the Small Claims Court may grant time to file answer in the Registry with notice to the plaintiff or each of the plaintiffs.

Affidavit and
exhibits to be
attached to the
answer

12. The defendant shall, on presenting the answer, file an affidavit or affidavits in support of the answer or the facts stated in the claim in reconvention and produce all

documents or all other documentary evidence relied upon by him, if any, in his possession or power in support of the defence or facts on which the claim in reconvention is based.

13. (1) When there is a claim in reconvention, a replication may be permitted to be filed in the Registry together with an affidavit or affidavits and documents, if any, and the rules relating to a written answer shall apply to a replication by the plaintiff. Replication

(2) If the plaintiff admits the claim in reconvention, the Small Claims Court shall record such admission on record and require the plaintiff to sign the same. The Small Claims Court may enter judgment against the plaintiff in respect of such claim in reconvention according to the admission so made. Such admission shall be in writing, signed by the plaintiff and his signature attested by an attorney-at-law.

14. Where the claim in reconvention exceeds the monetary jurisdiction of the Small Claims Court, the Small Claims Court may, notwithstanding the sum of claim stated therein is in excess of the monetary jurisdiction of the Small Claims Court, hear such claim in reconvention and enter decree according to law, to avoid multiplicity of actions. Where the claim in reconvention is beyond monetary jurisdiction of the Small Claims Court

15. All affidavits and the documents which have been annexed with the answer and the replication shall be served on the opposing party or parties along with the answer or the replication. The Small Claims Court may in its discretion impose costs on the defaulting party. Service of answer and replication together with affidavits and documents

16. No application for the amendment of any pleadings shall be allowed unless the Court is satisfied, for reasons to be recorded by the Court, that grave and irremediable injustice will be caused if such amendment is not permitted, and on no other ground, and that the party so applying has not been guilty of laches: Amendment of pleadings

Provided that, the Court may at any time, on an application being made by any party, correct any clerical or arithmetical mistakes in the pleadings.

PART III

DOCUMENTARY EVIDENCE

Where a party to the action requests for commissions, reports, certified copies and discovery of documents

17. (1) Any party to the action may make an application on or before the date fixed for settlement in terms of section 22 with notice to all other parties to—

- (a) issue commissions;
- (b) call for reports from persons having special and independent knowledge of facts;
- (c) make order for the discovery, production, inspection or admittance of the genuineness of documents by any party thereto of the documents in his possession or power;
- (d) make order for the issuance of certified copies of any documents in the custody of any public officer, public corporation, Provincial Council, any local authority, bank, board, body corporate or unincorporate, partnership, hospital, medical institute, court, tribunal or any such similar institution; or
- (e) make such other appropriate orders in respect of the discovery of documents in the possession of any third party as he may think fit or desirable on any matter where the parties are at variance.

(2) The party who has obtained an order under subsection (1) shall take steps within two weeks from the date of such order and in the event such party fails to take such steps, the Small Claims Court may, notwithstanding such default and subject to any costs, continue further proceedings.

- 18.** (1) Subject to the provisions of section 17, the provisions of Chapters XVI and XXIX of the Civil Procedure Code shall apply to the discovery, production, inspection, protection or admittance of the genuineness of any document. Discovery, production, inspection, protection or admittance of the genuineness of documents
- (2) The provisions of Chapter XXIX of the Civil Procedure Code shall apply to commissions issued by the Small Claims Court, so far as they are not inconsistent with the provisions of this Act.
- 19.** The provisions of sections 94 to 100 (both inclusive) of the Civil Procedure Code, shall not apply to the proceedings in the Small Claims Court. Interrogatories
- 20.** The Small Claims Court, on its own motion or at the request of any party, may permit the documents discovered during the proceedings on matters where the parties are at variance, but not annexed to the plaint or the answer or the replication, to be produced with an affidavit. Documents discovered during the proceedings to be produced together with affidavit
- 21.** (1) The Small Claims Court shall forthwith on the filing of the answer or replication, if any, fix a date for the settlement within a period of four weeks from the date of the completion of pleadings and it shall be the duty of the Small Claims Court, before the case is fixed for trial, to persuade the parties to arrive at a settlement of the dispute, and record such settlement if any, and enter judgment and decree accordingly. If a party fails to be present in person on the date fixed for settlement without sufficient cause, the Small Claims Court may order costs against such defaulting party or parties, unless the parties enter into a settlement on the same day. Settlements
- (2) Where the Small Claims Court is of the opinion in any appropriate case, with the consent of the parties the final judgment could be pronounced solely on the pleadings, affidavits and documents annexed by the parties without oral evidence and upon hearing all the parties by way of

submissions, the Small Claims Court shall pronounce the judgment and enter decree accordingly. If not, the Small Claims Court may fix the case for trial.

If no settlement,
case to be fixed
for trial

22. (1) If the case cannot be settled between the parties, the Small Claims Court shall fix the matter for trial and the provisions of the Civil Procedure Code shall apply to such trial in so far as they are not inconsistent with the provisions of this Act.

(2) The provisions of Chapter XVIIIA of the Civil Procedure Code in respect of pre-trial shall not apply to the proceedings of the Small Claims Court.

PART IV

TRIAL

Trial

23. (1) On the date of the trial, the Small Claims Court shall record admissions between the parties. However, for the purposes of these proceedings, it is not imperative to record issues of parties and the Small Claims Court may proceed to hear and determine the dispute in accordance with the provisions of this Act:

Provided that, in the event the Small Claims Court is of the opinion that issues shall be recorded in view of special matters involved, the Small Claims Court may on its own motion proceed to record the said issues arising out of the pleadings, affidavits and documents, if any, and proceed to hear the action.

(2) The affidavits filed by the parties with the pleadings and additional affidavits filed with the permission of the Small Claims Court, shall be considered as the evidence in chief of the respective party or parties. However, the Small

Claims Court may permit the parties to lead additional evidence, whether oral or documentary, if it deems necessary to obtain such evidence to enable it to pronounce a judgment only where—

- (a) any additional evidence is relevant to the determination of the matters in dispute;
- (b) any additional evidence could not have been obtained and adduced along with pleadings at the first instance with reasonable diligence and best efforts and non- production is beyond the control of such party;
- (c) if any additional evidence to be led is documentary, it is necessary to prove a document of which the genuineness is impeached by the opposing party; and
- (d) in the event the evidence of official witness or any other witness who is unable to testify by way of an affidavit is required to be led, the parties shall takeout summons on the said witness according to the provisions of this Act.

24. (1) The Small Claims Court, on an application made by any party to the action may permit to call any other witness or witnesses not referred in the pleadings or to produce the documents not annexed to the pleadings in the interest of justice. Further the Small Claims Court may permit the parties to lead further evidence on documents discovered or elicited by way of commissions where it deems necessary.

Small Claims Court may summon any witness or require the production of any document where the parties are at variance

(2) The provisions of sections 121 and 175 of the Civil Procedure Code shall not apply to the proceedings of the Small Claims Court.

(3) Notwithstanding any provision in the Evidence Ordinance (Chapter 14), the provisions of subsections (1),

(2), (3) and (4) of section 151A of the Civil Procedure Code shall, *mutatis mutandis*, apply to examination of a witness on an affidavit, cross examination, re-examination and admissibility and authenticity of any document annexed to such other affidavit in so far as they are not inconsistent with the provisions of this Act.

Proof of documents unnecessary unless it is impeached

25. (1) It shall not be necessary to adduce proof of any document tendered to a Small Claims Court or discovered under the provisions of this Act, unless the genuineness of such document is impeached by the opposing party with valid reasons stated therefor according to law.

(2) In the event that the Small Claims Court, after evidence is led as to the proof of the document, accepts the document, the party who impeached the document shall be liable to pay incurred costs of proving such document, in addition to taxed costs.

Judgment and decree

26. The provisions of Chapter XX of the Civil Procedure Code shall, in so far as they are not inconsistent with the provisions of this Act, apply to and in relation to the pronouncement of judgment or decree of the Small Claims Court.

Expeditious disposal of proceedings

27. All proceedings in a Small Claims Court shall be concluded as expeditiously as possible in accordance with such law as may be applicable thereto, and a Small Claims Court shall make every effort to conclude the proceedings within eighteen months from the commencement of such proceedings, unless the Judge is prevented from acting accordingly for reasons to be recorded by him.

Default of parties

28. The provisions contained in Chapter XII of the Civil Procedure Code, except in relation to any appeal made against any order made on defaults, shall apply in respect of the consequences and cure of default of the parties.

PART V

APPEALS

29. (1) Any person aggrieved by a judgment of the Small Claims Court in any action, proceeding or matter to which he is a party, may prefer an appeal to the High Court for the Province established by Article 154P of the Constitution against such judgment for any error in fact or in law.

Appeal and stay
of execution
pending appeal

(2) Any person aggrieved by an order including the order setting aside or refusing to set aside the judgment entered upon default made by any Small Claims Court in the course of any action, proceeding, or matter to which he is or seeks to be a party, may prefer an appeal to the High Court for the Province established by Article 154P of the Constitution against such order for the correction of any error in fact or in law, with the leave first had and obtained from such High Court.

(3) The provisions of Chapters LVIII, LIX, LX and LXI of the Civil Procedure Code with reference to appeals, shall, so far as they are not inconsistent with the provisions of this Act apply to appeals from Small Claims Court.

(4) Any application for leave to appeal or final appeal under this Act shall be heard and concluded within a period of twelve months from the preference of such application or appeal, unless the judge is prevented from acting accordingly and reasons to be recorded by him.

PART VI

GENERAL PROVISIONS

30. The provisions of the Evidence Ordinance (Chapter 14) shall apply to proceedings before the Small Claims Court.

Evidence
Ordinance to
apply to
proceedings

Casus omissus

31. (1) If any matter should arise for which no provision is made in this Act, the provisions of the Civil Procedure Code governing a like matter shall, with such suitable adaptations as the justice of the case may require, be adopted and applied, if such provisions are not inconsistent with the provisions of this Act.

(2) No proceedings in the Small Claims Court shall be invalidated on account of any technicalities in procedure or formal defect or irregularity in the pleadings, affidavits or forms, and the Judge of Small Claims Court, in his discretion and in the interest of justice, shall ensure that such technicalities will not impede the administration of justice, unless a substantial prejudice has been caused or occasioned a failure of justice by such defects or irregularities to the parties.

A special roll

32. A special roll shall be kept for cases instituted under the provisions of this Act, where the District Judge functions as the Judge of the Small Claims Court under this Act.

Transitional
Provisions

33. All proceedings pending in the District Court of any judicial district, but before the commencement of the pre-trial on the day preceding the date of operation of this Act, in respect of any matter within the jurisdiction of a Small Claims Court, shall on the date of operation of this Act stand removed to the appropriate Small Claims Court and such Small Claims Court shall have jurisdiction to take cognizance of, hear and determine or to continue or complete the same in accordance with the procedure in which the action was instituted in such District Court and all orders made, in respect of every such action before such District Court shall have the same force and effect as if they have been made by that Small Claims Court.

Interpretation

34. In this Act, unless the context otherwise requires-

“Civil Procedure Code” means the Civil Procedure Code (Chapter 101);

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

“Minister” means the Minister to whom the subject of Justice is assigned under Article 44 or 45 of the Constitution; and

“small claim” means a debt, damage or demand referred to in the Seventh Schedule of the Judicature Act, which does not exceed the sum specified or such other amount as may be fixed by the Minister from time to time in terms of subsection (2) of section 29A of the Judicature Act.

35. 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

*Small Claims Courts' Procedure
Act, No. 33 of 2022*

SCHEDULE

[section 8(1)]

Form No. 1

PLAINT

IN THE SMALL CLAIMS COURT OF

Case No. :
Date of Plaintiff:
Nature of claim:

Plaintiff's (s') Name (s):-
Address (es):-
Telephone No. :-
E mail (if any):-
-Vs-
Defendant's (s') name (s):-
Address (es):-
Telephone No. :-
E mail (if known):-

.....
.....
The plaintiff of the above-named plaintiff (or plaintiffs) appearing
by attorney-at-law states as follows:-

Brief statement of the circumstances constituting each cause of
action, including where, how and when it arose-

-
1.
2.

Value of the claim (without interest):
Interest (if claimed):
Value of the whole claim:

(In case the whole claim exceeds the amount specified by the
Minister in the Order published in the *Gazette* (which is presently
Rs. (without interest), the plaintiff may indicate in the
plaint that he restricts the whole claim to
(without interest) in order to bring the action within the jurisdiction
of the Small Claims Court)

.....
Demand
.....

Signature of plaintiff/plaintiffs
or

.....
Signature of the (Plaintiff/ Plaintiffs' Attorney-at-law)

Small Claims Courts' Procedure 15
Act, No. 33 of 2022

Form No. 2
[section 10(2)]

**Form of summons for the service of Summons in an Action on
Special Procedure for Small Claims Courts**

To the above-named defendant (or defendants)

Whereas the above-named plaintiff has instituted an action against you in this Small Claims Court under the provisions of the Small Claims Courts' Procedure Act, No. 33 of 2022 for a sum of Rs. together with interest at the rate of (state the particulars of the claim) due to him, you are hereby required to file in the Small Claims Court your answer if any, together with an affidavit or affidavits and copies of other documents in your possession and power in support of your defence to the plaint on or before the day of20at 9.00 a.m. and you are hereby required to take notice that in default of your filing answer and affidavit together with any documents on or before the said date the action will be proceeded with and heard *ex parte*.

You are further required, if you do not appear by a registered attorney, to file a memorandum stating an address at which all legal notices may be served.

Attached herewith are:

A copy of the plaint:-

A copy of the affidavit/ affidavits:-

Copies of the following documents:-

1.
2.

By order of the Small Claims Court
(Signed) Registrar
The day of20.....

*Small Claims Courts' Procedure
Act, No. 33 of 2022*

Form No. 3

[section 12(2)]

ANSWER

IN THE SMALL CLAIMS COURT OF

Case No. :
Date of Plaintiff:
Nature of claim:

Plaintiff's (s') Name (s):-
Address (es):-
Telephone No. :-
E mail (if any):-
-Vs-
Defendant's (s') name (s):-
Address (es):-
Telephone No. :-
E mail (if known):-

.....
The answer of the above-named defendant (or defendants) and appearing by attorney-at-law states as follows: -

Brief statement admitting or denying the several averments of the plaintiff and setting out in detail plainly and concisely the matters of fact and law, and the circumstances of the case upon which the defendant means to rely for his defence:-

- 1.
- 2.

If the defendant sets up a claim in reconvention which is within the jurisdiction of the Small Claims Court, a plain and concise statement of the facts constituting the ground of such claim which the defendant makes in reconvention: -

- 1.
- 2.

If the defendant has relinquished a portion of his counterclaim in order to bring the claim within the jurisdiction of the Small Claims Court, a statement indicating the amount so relinquished and restricted the counterclaim to the amount specified in the Order made by the Minister and published in the *Gazette* (without interest).

.....

Value of the counterclaim (without interest):-

Interest (if claimed):-

.....

Demand:-

.....

Signature of defendant
or

.....
Signature of the (defendant / defendant's
Attorney-at-law)

Attached herewith are:

Copy of affidavit/ affidavits

Copies of the following documents

- 1.
- 2.

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GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

JUDICATURE (AMENDMENT) ACT, No. 34 OF 2022

[Certified on 17th of November, 2022]

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Judicature (Amendment) Act, No. 34 of 2022

[Certified on 17th of November, 2022]

L.D.-O. 45/2021

AN ACT TO AMEND THE JUDICATURE ACT, NO. 2 OF 1978

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 Judicature (Amendment) Act, No. 34 of 2022.

Short title and date of operation

(2) The provisions of this Act shall come into operation on such date or dates as the Minister may appoint by Order published in the *Gazette*.

(3) Different dates may be appointed for bringing into operation different provisions of this Act.

2. Section 2 of the Judicature Act, No. 2 of 1978, (hereinafter referred to as the “principal enactment”) is hereby repealed and the following section is substituted therefor :-

Replacement of section 2 of Act, No. 2 of 1978

“The Courts of First Instance

2. The Courts of First Instance for the administration of justice in the Republic of Sri Lanka shall be-

- (a) the High Court of the Republic of Sri Lanka;
- (b) the High Courts for the Provinces established by Article 154P of the Constitution;
- (c) the District Courts;
- (d) the Family Courts;
- (e) the Small Claims Courts;
- (f) the Magistrates’ Courts; and
- (g) the Primary Courts.”.

Replacement of section 5 of the principal enactment

3. Section 5 of the principal enactment is hereby repealed and the following section is substituted therefor: -

“District Courts, Family Courts, Small Claims Courts, Magistrates’ Courts and Primary Courts

5. (1) There shall be in each judicial district of Sri Lanka a “District Court” which shall be deemed to be the “Family Court” when exercising the jurisdiction vested in a Family Court under this Act or any written law, and which shall be deemed to be the “Small Claims Court” when exercising the jurisdiction vested in a Small Claims Court under this Act or any other written law, and in every judicial division there shall be a “Magistrate’s Court” and a “Primary Court” and, each such Court shall be holden by and before a person to be called the “District Judge”, “Judge of the Family Court”, “Judge of the Small Claims Court”, “Magistrate” and “Judge of the Primary Court” respectively.

(2) Each Court referred to in subsection (1) may be held at such convenient place or places within such judicial district or division, as the case may be, as the Minister shall, by regulation from time to time appoint:

Provided that nothing in this section shall be construed to restrict or curtail the power possessed by every Judge to hold the Court at any convenient place within his territorial jurisdiction.”.

Replacement of section 5B of the principal enactment

4. Section 5B of the principal enactment is hereby repealed and the following section is substituted therefor: -

“Appointment of the Pre-Trial Judge 5B. (1) The Judicial Service Commission shall appoint a judicial officer from among the District Judges and Magistrates to be called the Pre-Trial Judge, to any one or more Court of First Instance exercising civil jurisdiction, where the Judicial Service Commission is of the opinion that such appointment is required.

(2) The Pre-Trial Judge shall attend to and deal with pre-trial conferences as specified in the provisions of the Civil Procedure Code (Chapter 101) and post-trial matters assigned by the Judicial Service Commission which have arisen in the course of a civil proceeding instituted in the Court to which he is appointed.”.

5. Section 6 of the principal enactment is hereby amended by the repeal of subsection (1) thereof and the substitution therefor, of the following: -

Amendment of section 6 of the principal enactment

“(1) All District Judges, Judges of the Family Courts, Judges of the Small Claims Courts, Magistrates and Judges of the Primary Courts and all such Additional Judges and Additional Magistrates of such Courts shall be appointed to their offices by the Judicial Service Commission.”.

6. Section 8 of the principal enactment is hereby amended by the repeal of subsections (1) and (2) thereof and the substitution therefor, of the following: -

Amendment of section 8 of the principal enactment

“(1) The Judicial Service Commission may appoint as many additional District Judges, Additional Judges of the Family Court, Additional Judges of the Small Claims Court, Additional Magistrates or Additional Judges of the Primary Court to the same District Court, Family Court, Small Claims Court, Magistrate’s Court, and Primary Court respectively as the occasion may require.

(2) Every Additional District Judge, Additional Judge of the Family Court, Additional Judge of the Small Claims Court, Additional Magistrate, or Additional Judge of the Primary Court appointed to any such Court, shall sit separately and exercise all the powers and the jurisdiction vested in the District Court, Family Court, Small Claims Court, Magistrate's Court and Primary Court, respectively, of that district or division, as the case may be, for which such Additional District Judge, Additional Judge of the Family Court, Additional Judge of the Small Claims Court, Additional Magistrate or Additional Judge of the Primary Court, is so appointed.”.

Amendment of section 14 of the principal enactment

7. Section 14 of the principal enactment is hereby amended by the substitution for the words “the High Court may”, of the words and figures “the High Court of the Republic of Sri Lanka or the High Court for the Province established by Article 154P of the Constitution may”.

Amendment of section 15 of the principal enactment

8. Section 15 of the principal enactment is hereby amended as follows:-

(1) in paragraph (a) thereof, by the substitution for the words “by a High Court-”, of the words and figures “by a High Court of the Republic of Sri Lanka or a High Court for the Province established by Article 154P of the Constitution-”; and

(2) in paragraph (b) thereof, by the substitution for the words “order of the High Court.”, of the words and figures “order of the High Court of the Republic of Sri Lanka or the High Court for the Province established by Article 154P of the Constitution.”.

9. Section 16 of the principal enactment is hereby amended in subsection (1) thereof by the substitution for the words “of the High Court”, of the words and figures “of the High Court of the Republic of Sri Lanka or the High Court for the Province established by Article 154P of the Constitution”.

Amendment of section 16 of the principal enactment

10. Section 19 of the principal enactment is hereby repealed and the following section is substituted therefor: -

Replacement of section 19 of the principal enactment

“Jurisdiction of District Courts 19. Every District Court shall be a court of record and shall within its district have unlimited original jurisdiction in all civil, revenue, trust, insolvency and testamentary matters, save and except such of the aforesaid matters as are by or under Chapter VA of this Act or by virtue of the provisions of any other enactment exclusively assigned by way of original jurisdiction to any other court or vested in any other authority and in the exercise of such jurisdiction to impose fines, penalties and forfeitures and shall, in like manner also have jurisdiction over the persons and estates of persons of unsound mind and wards, over the estates of *cestuis que* trust and over guardians and trustees and in any other matter in which jurisdiction is given to District Court by law.”.

11. Section 19A of the principal enactment is hereby repealed.

Repeal of section 19A of the principal enactment

Amendment of section 23 of the principal enactment

12. Section 23 of the principal enactment is hereby amended as follows:-

(1) in subsection (1) thereof, by the substitution for the words “the Court of Appeal”, of the words and figures “the High Court for the Province established by Article 154P of the Constitution”; and

(2) in subsection (2) thereof, by the substitution for the words “to the Court of Appeal” and “of the Court of Appeal”, respectively, of the words and figures “to the High Court for the Province established by Article 154P of the Constitution” and “of the High Court for the Province established by Article 154P of the Constitution”.

Replacement of Chapter V of the principal enactment

13. Chapter V of the principal enactment is hereby repealed and the following Chapter is substituted therefor: -

“CHAPTER V

FAMILY COURTS

Jurisdiction of a District Court

24. (1) Every Family Court shall be a court of record and shall have sole original jurisdiction in respect of matrimonial disputes, actions for divorce, nullity and separation, damages for adultery, claims for alimony, disputes between spouses, parents and children as to matrimonial property, custody of minor children, dependants’ claims, guardianship and curatorship matters, claims in respect of declaration of legitimacy and, illegitimacy and marriage, adoption and applications for amendment of birth registration entries, claims for seduction and breach of promise of marriage and such other matters provided for by any other written law:

Provided that anything in the preceding provisions of this subsection shall not affect the provisions of the Kandyan Marriage and Divorce Act (Chapter 113) and the provisions of the Muslim Marriage and Divorce Act (Chapter 115).

(2) The Family Court shall also have sole and exclusive jurisdiction in respect of all matters specified in subsection (1) and where reference is made to any court in respect of such matters in any of the enactments referred to in the Third Schedule hereto, it shall be deemed to be a reference to a Family Court:

Provided that this subsection shall have no application to any offences alleged to have been committed in violation of the provisions of any such enactment.

(3) An application for the custody of a minor child or of the spouse of any marriage alleged to be kept in wrongful or illegal custody by any parent or by the other spouse or guardian or relative of such minor child or spouse shall be heard and determined by the Family Court; and such Court shall have full power and jurisdiction to hear and determine the same and make such orders both interim and final as the justice of the case shall require.

Care of
minors, and
charge of
their
property

25. The jurisdiction and powers of District Courts under section 20 as regards the care and custody of persons of unsound mind and mentally deficient persons and the charge of their property shall, in like manner and with the same powers be exercised by a Family Court

as regards the care of the persons of minors and wards and the charge of their property and shall extend to the charge of the property in Sri Lanka of minors and wards who are not resident in Sri Lanka.

Family
Counsellor

26. (1) There shall be for every judicial district an officer who shall be called the “Family Counsellor”.

(2) Where a dispute in any action in respect of any matter within the jurisdiction of a Family Court, or any application for maintenance, comes up for inquiry or trial before a District Judge, Judge of the Family Court or Magistrate, as the case may be, such District Judge, Judge of the Family Court or Magistrate shall, unless any party to the action expresses in writing a desire to the contrary, refer such dispute to a Family Counsellor, who shall-

- (a) make every effort to induce the parties to settle such dispute; and
- (b) submit his report thereon to the District Judge, Judge of the Family Court or Magistrate as the case may be, within such time as may be specified by such District Judge, Judge of the Family Court or Magistrate.

(3) Where any dispute is settled, the terms of settlement shall be entered, signed by each party to the dispute and the Family Counsellor, and be forwarded to the District Judge, Judge of the Family Court or Magistrate as the case may be who shall enter such terms of settlement as a decree of such Court.

(4) Where a Family Counsellor is not able to settle any dispute referred to in subsection (1), he shall refer such dispute to the District Judge, Judge of the Family Court or Magistrate for determination after inquiry or trial.

(5) No District Judge, Judge of a Family Court or Magistrate shall hold any inquiry or trial in respect of any dispute, until such dispute is referred to him by the Family Counsellor under subsection (4).

Appeals

27. A person who is dissatisfied with a judgment, decree or order pronounced by the Family Court after inquiry or trial may, in accordance with any law, regulation or rule governing the manner and procedure for appeals from the District Court, prefer an appeal therefrom to the High Court for the Province established by Article 154P of the Constitution for any error in law or in fact.

Transfer cases from one Family Court to another and consolidation

28. (1) In the event of two or more separate proceedings or actions being instituted in respect of the same or substantially the same family dispute in more than one Family Court, any party to such proceedings or actions may apply, or any Judge of such Family Court in which the said proceedings or actions had been instituted may refer the matter, to the Court of Appeal which shall, in the exercise of its powers, as it may deem fit, transfer one or more of such proceedings or actions to one of the Family Courts, in which proceedings or actions have already been instituted by the said parties; so that, all such disputes may be conveniently or expeditiously heard and determined in one Family Court.

(2) In the event of there being two or more proceedings or actions instituted or pending in the same Family Court as between the same parties or relating to substantially the same matter, it shall be competent for the said Court to direct that such proceedings or actions be consolidated into a single proceeding, if in the opinion of the said Court it is convenient to do so or it be so necessary in the interest of justice and the expeditious disposal of such matters in dispute. The Court may, in such an event make such order or deliver such judgment or enter such decree from time to time as the exigencies and justice of the case may require.

Procedure in
Family
Courts

29. (1) All proceedings in a Family Court shall be instituted and conducted as expeditiously as possible in accordance with such regulations as may be prescribed:

Provided that until such regulations have been so prescribed, the Family Court shall, as far as practicable, follow the provisions relating to summary procedure in the Civil Procedure Code (Chapter 101).

(2) The provisions of the Adoption of Children Ordinance (Chapter 61) governing the institution and conducting of proceedings under the said Ordinance shall be deemed to apply to such proceedings that may be instituted in the Family Court.

(3) All applications for the care and custody of minor children shall take precedence over all other matters in every Family Court and shall, unless exceptional circumstances so warrant, be heard from day to day to ensure the expeditious disposal of the same.”.

14. The following new Chapter is hereby inserted immediately after Chapter V of the principal enactment and shall have effect as Chapter V_A of that enactment: -

Insertion of new Chapter V_A in the principal enactment

“CHAPTER V_A

SMALL CLAIMS COURTS

Jurisdiction of Small Claims Courts

29A. (1) Every Small Claims Court shall be a court of record and shall have exclusive original civil jurisdiction and shall have cognizance of and full power to hear and determine all actions specified in the Seventh Schedule hereto:

Provided however, a Small Claims Court shall have no jurisdiction or power to hear and determine any action filed under the provisions of Chapter LIII of the Civil Procedure Code (Chapter 101) or action for the recovery of money to which special provisions are made under any other written law.

(2) All actions specified in the Seventh Schedule shall not exceed a sum of rupees one million and five hundred thousand excluding interest, or such other amount as may be fixed by the Minister from time to time, by an Order published in the *Gazette*.

(3) An Order made under subsection (2) shall not have effect, until it is approved by Parliament and notification of such approval is published in the *Gazette*.

Procedure before the Small Claims Courts 29B. The proceedings before any Small Claims Court may be taken by the special procedure for Small Claims Court as provided in the Small Claims Courts' Procedure Act, No. 33 of 2022 and any other written law.

Order respecting payment of costs and expenses 29C. It shall be lawful for the Judge of every Small Claims Court, in pronouncing his order or judgment in any case, to make such order in respect of the payment of costs and expenses as to him shall appear just and reasonable.

Appeals 29D. (1) Any person who is dissatisfied with any judgment pronounced by any Small Claims Court in any action, proceeding or matter to which he is a party, may, except where such right is expressly disallowed, prefer an appeal therefrom to the High Court for the Province established by Article 154P of the Constitution in which such Small Claims Court is situated for any error in law or in fact.

(2) Any person who is dissatisfied with any order made by any Small Claims Court in the course of any action, proceeding, or matter to which he is or seeks to be a party, may prefer an appeal to the High Court for the Province established by Article 154P of the Constitution in which such Small Claims Court is situated against such order for the correction of any error in law or in fact, with the leave of such High Court first had and obtained.

(3) Any person who is dissatisfied with any order made by any Small Claims Court setting

aside or refusing to set aside the judgment entered upon default in the course of any action, proceeding or matter to which he is, or seeks to be a party, may prefer an appeal to the High Court for the Province established by Article 154P of the Constitution in which such Small Claims Court is situated, for the correction of any error of law or fact, with the leave of such High Court first had and obtained.

(4) The provisions of Chapters LVIII, LIX, LX and LXI of the Civil Procedure Code (Chapter 101) with reference to appeal and the stay of execution pending appeal, shall apply so far as they are not inconsistent with the provisions of this Chapter.

(5) The Judge of every Small Claims Court shall conform to and execute all such judgments, orders, and decrees of the Supreme Court, Court of Appeal or High Court for the Province established by Article 154P of the Constitution as shall be made and pronounced in any appeal, in like manner as any original judgment or order pronounced by the said Judge could or might have been executed.

Amicable settlements

29E. It shall be the duty of the Judge of the Small Claims Court by all lawful means to make every effort to induce the parties, before or during the trial, to arrive at a settlement where appropriate and if the parties agree to a settlement, the settlement shall be recorded and signed by the parties and a judgment made in accordance with the terms as settled.”.

15. Section 31 of the principal enactment is hereby amended by the substitution for the words “appeal therefrom to the Court of Appeal”, of the words and figures “appeal

Amendment of section 31 of the principal enactment

therefrom to the High Court for the Province established by Article 154P of the Constitution.”.

Insertion of new Chapter VII in the principal enactment

16. The following new Chapter is hereby inserted immediately after Chapter VI of the principal enactment and shall have effect as Chapter VII of that enactment: -

“CHAPTER VII

PRIMARY COURTS

Civil jurisdiction

32. (1) Every Primary Court shall, subject to the provisions of any other law, have original civil jurisdiction where the debt, damage, demand or claim does not exceed one thousand five hundred rupees and shall also have jurisdiction in respect of the enforcement of by-laws of local authorities and matters relating to the recovery of revenue of such local authorities.

(2) The Primary Courts shall have no jurisdiction in respect of the disputes referred to in the Fourth Schedule hereto, irrespective of the value of such claim.

Criminal jurisdiction

33. (1) Every Primary Court shall have exclusive original criminal jurisdiction in respect of such offences as may, by regulation, be prescribed by the Minister and the Minister may, in that regulation specify in the case of each offence the limitations, restrictions and conditions in respect of each such offence.

(2) The Primary Courts shall have sole and exclusive jurisdiction in respect of all offences alleged to have been committed in violation of the provisions of any enactment or any subsidiary legislation made thereunder, in respect of which jurisdiction is vested in such Court.

(3) Anything in this section shall not preclude a Magistrate from convicting and passing sentence on any person found guilty after trial of any offence specified in subsection (1).

Duty to conciliate disputes

34. (1) Where any civil proceeding or matter is instituted in a Primary Court, it shall be the duty of the Judge of that Primary Court to summon the parties to appear before him and wherever appropriate to make every effort to induce such parties to arrive at a settlement before proceeding to inquiry or trial. Where such parties agree to a settlement, such settlement shall be recorded and signed by the parties thereto and shall be entered as a decree of the said Primary Court and be enforceable, as a decree thereof.

(2) Where any criminal proceeding or matter is instituted in a Primary Court, it shall be the duty of the Judge of that Court to summon the parties concerned to appear before him and wherever appropriate to induce such parties to arrive at a settlement. Where such parties agree to a settlement, such settlement shall be recorded and signed by the parties concerned and notwithstanding anything to the contrary in any other law, the offence to which the proceeding or matter relates shall be compounded.

Appeals

35. (1) Any party aggrieved by any judgment, order, decree, conviction or sentence, entered or imposed after inquiry or trial by a Primary Court may, subject to any law and in accordance with any law, regulation or rule governing the procedure and manner for so appealing, prefer an appeal therefrom to the High Court for the Province established by Article 154P of the Constitution for any error in law or in fact:

Provided that where there is no such law, regulation or rule governing the procedure and manner for so appealing, the provisions relating to appeals from a Magistrate's Court shall apply to an appeal in a criminal matter or proceeding and the provisions relating to appeals from a District Court shall apply to an appeal in a civil matter or proceeding.

(2) No appeal shall lie from any judgment, order, decree, conviction or sentence entered or imposed by reason of a settlement of the dispute between the parties arrived at under the provisions of this Chapter.

Procedure in
Primary
Courts

36. All proceedings in a Primary Court shall be instituted and conducted as expeditiously as possible in accordance with such law as may be applicable thereto and, if there be no such law, in accordance with the provisions relating to summary procedure in the Civil Procedure Code (Chapter 101) in respect of a civil matter or proceeding and in accordance with the provisions relating to summary trials in a Magistrate's Court in respect of a criminal matter or proceeding.”.

Replacement of
section 37 of the
principal
enactment

17. Section 37 of the principal enactment is hereby repealed and the following section is substituted therefor:-

“Right of
appeal to the
Supreme
Court

37. There shall be a right of appeal to the Supreme Court in accordance with the provisions of the Constitution and of any other law—

- (a) from any judgment or order of the Court of Appeal in any appeal from the High Court of the Republic of Sri Lanka or the High Court for the Province established by Article 154P of the Constitution; or

- (b) from any judgment or order of the High Court for the Province established by Article 154P of the Constitution in any appeal from the District Courts, the family Courts, the Small Claims Courts, the Magistrates' Courts or the Primary Courts.”.

18. Section 38 of the principal enactment is hereby amended follows:-

Amendment
of section 38
of the
principal
enactment

- (1) by the renumbering of that section as subsection (1) thereof ; and
- (2) by the addition immediately after the renumbered subsection (1) thereof, of the following subsection:-

“(2) Every Courts of First Instance other than the High Court for the Province established by Article 154P of the Constitution shall in all cases of appeal from such Courts of First Instance to the High Court for the Province established by Article 154P of the Constitution conform to and execute all such judgments, orders and decrees of the High Court for the Province established by Article 154P of the Constitution, as shall be made and pronounced in such appeal in like manner as though such judgment, order or decree was made and pronounced by such Courts of First Instance.”.

19. Section 45 of the principal enactment is hereby amended by the repeal of subsection (4) thereof and the substitution therefor, of the following: -

Amendment
of section 45
of the
principal
enactment

“(4) Every Justice of the Peace and every Unofficial Magistrate appointed under subsections (2) and (3) shall take and subscribe or make and subscribe an oath or affirmation of office in such form as may be determined by the Minister before a Judge of the High Court, District Judge, Judge of the Family Court, Judge of the Small Claims Court,

Magistrate, or Judge of the Primary Court and every such Judge is empowered and required, upon application in that behalf, to administer the same and to enter in the records of his court that the said oath or affirmation was duly administered and taken by him, and forthwith to transmit a copy of such entry to the Registrar of the Supreme Court to be entered in the records of that Court.”.

Amendment of section 49 of the principal enactment

20. Section 49 of the principal enactment is hereby amended by the repeal of the proviso to subsection (3) of that section and the substitution therefor, of the following :-

“Provided that in every other case some other Judge of the High Court of the Republic of Sri Lanka, the High Court for the Province established by Article 154P of the Constitution, the District Court, Family Court, Small Claims Court, Magistrate of the Magistrate’s Court and Judge of the Primary Court, as the case may be, of any adjoining zone, district or division shall have jurisdiction to hear, try and determine such action, prosecution, proceeding or matter.”.

Amendment of section 52 of the principal enactment

21. Section 52 of the principal enactment is hereby amended as follows:-

- (1) in subsection (1) thereof, by the substitution for the words “to the High Court and to each of the District Courts, Small Claims Courts and Magistrates’ Courts”, of the words and figures “to the High Court of the Republic of Sri Lanka, and to the High Court for the Province established by Article 154P of the Constitution and to each of the District Courts, Family Courts, Small Claims Courts, Magistrates’ Courts and Primary Courts”; and

- (2) in subsection (2) thereof, by the substitution for the words “Registrar of the High Court”, of the words and figures “Registrar of the High Court of the Republic of Sri Lanka and the Registrar of the High Court for the Province established by Article 154P of the Constitution”.

22. Section 54 of the principal enactment is hereby amended in subsection (1) thereto by the substitution for the words “Where in any action instituted in a High Court, District Court or Small Claims Court, it appears-”, of the words “Where in any action instituted in a High Court of the Republic of Sri Lanka, High Court for the Province established by Article 154P of the Constitution, District Court, Family Court or Small Claims Court, it appears-”.

Amendment
of section 54
of the
principal
enactment

23. Section 55 of the principal enactment is hereby repealed and the following section is substituted therefor:-

Replacement of
section 55 of the
principal
enactment

“Contempt
proceedings

55. (1) Every District Court, Family Court, Small Claims Court, Magistrate’s Court and Primary Court shall, for the purpose of maintaining its proper authority and efficiency, have a special jurisdiction to take cognizance of, and to punish with the penalties in that behalf as hereinafter provided, every offence of contempt of court committed in the presence of the court itself and all offences which are committed in the course of any act or proceeding in the said court respectively, and which are declared by any law for the time being in force to be punishable as contempt of court.

(2) The following sentences of fines or imprisonment as the case may be, may be imposed on conviction for contempt by the following courts respectively, namely-

- (a) by a District Court and Family Court a fine not exceeding two thousand five hundred rupees or imprisonment, either simple or rigorous, for a period not exceeding two years;
- (b) by a Small Claims Court and Magistrate's Court – a fine not exceeding one thousand five hundred rupees or imprisonment either simple or rigorous, for a period not exceeding eighteen months; and
- (c) by a Primary Court – a fine not exceeding five hundred rupees or imprisonment, either simple or rigorous, for a period not exceeding three months.”.

Insertion of section 57 in the principal enactment

24. The following new section is hereby inserted immediately after section 56 of the principal enactment and shall have effect as section 57 of that enactment: -

“Where Judge of a Primary Court is not appointed

57. Where a Judge of a primary Court of any judicial division established under this Act has not been appointed, the Magistrate of such division shall be deemed for all purpose to be and shall exercise all jurisdiction of the Judge of the Primary Court of such division until a Judge of such Primary Court is appointed:

Provided that where a Judge of a Primary Court of such division is appointed, the Magistrate of such division may hear and determine all prosecutions, actions, proceedings or matters in which such Magistrate has commenced the recording of any evidence.”.

25. The principal enactment is hereby amended by the insertion immediately after the Second Schedule thereof, of the following new Schedules: -

Addition of the Third and Fourth Schedules to the principal enactment

“THIRD SCHEDULE

[Section 24(2)]

Enactments

- (1) Adoption of Children Ordinance (Chapter 61)
- (2) Births and Deaths Registration Act (Chapter 110)
- (3) Civil Procedure Code (Chapter 101)
- (4) Jaffna Matrimonial Rights and Inheritance Ordinance (Chapter 58)
- (5) Legitimacy Act, No. 3 of 1970
- (6) Marriage Registration Ordinance (Chapter 112)
- (7) Married Women’s Property Ordinance (Chapter 56)
- (8) Matrimonial Rights and Inheritance Ordinance (Chapter 57)

FOURTH SCHEDULE

[Section 32(2)]

Actions excluded from the jurisdiction of Primary Courts

- (1) Any action concerning an act or order purporting to be done or made by the State or concerning an act purporting to be done by any person by order of the State.
- (2) Any action concerning an act purporting to be done by any person in pursuance of a judgement or order of a court or of a judicial officer acting in the execution of his office.
- (3) Any action concerning any act or order purporting to be done or made by any officer of the State in his official capacity.
- (4) Any action for the partition or sale of immovable property under the law relating to partition for the time being in force.

- (5) Any action by a mortgagee of immovable property for the enforcement of the mortgage or for the sale of the property, or by a mortgagor of immovable property for the redemption of the mortgage.
- (6) Any action to restrain waste.
- (7) Any action to recover from a person to whom compensation has been paid under the Land Acquisition Act (Chapter 460) or Land Reform Law No. 1 of 1972, the whole or any part of the compensation.
- (8) Any action for the specific performance or rescission of a contract or for damages for breach of contract.
- (9) Any action for the rectification or cancellation of an injunction.
- (10) Any action to obtain an injunction.
- (11) Any action relating to a trust including an action to make good out of the general estate of a deceased trustee the loss occasioned by a breach of trust, and any action by a co-trustee to enforce against the estate of a deceased trustee a claim for the contribution.
- (12) Any action for a declaratory decree including a decree for the declaration of title to land.
- (13) Any action for a property which the plaintiff has conveyed while insane or under other incapacity.
- (14) Any action to contest an award made by an arbitrator.
- (15) Any action upon a foreign judgement as defined in the Civil Procedure Code (Chapter 101) or upon a judgement obtained in any court in Sri Lanka.
- (16) Any action to compel a refund by a person to whom an executor or administrator has paid a legacy or distributed assets.
- (17) Any action for a legacy or for the whole or a share of a residue bequeathed by a testator or for the whole or a share of the property of an intestate.
- (18) Any action-

- (a) for a dissolution of partnership or for the winding up of the business of a partnership after its dissolution;
 - (b) for an account of partnership transactions; or
 - (c) for a balance of partnership-account.
- (19) Any action for an account of property administered under decree or order of any court.
- (20) Any other action for an account, including an action by a mortgagor, after the mortgage has been satisfied, to recover surplus collection received by the mortgagee, and any action for the profits on immovable property belonging to the plaintiff which has been wrongfully received by the defendant.
- (21) Any action for a general average loss or for salvage.
- (22) Any action for compensation in respect of collision between ships.
- (23) Any action on a policy of insurance or for the recovery of any premium paid under any such policy.
- (24) Any action for compensation or damages -
 - (a) for loss resulting from the death of a person caused by actionable wrong;
 - (b) for wrongful arrest;
 - (c) for malicious prosecution;
 - (d) for wrongful restraint or confinement;
 - (e) for defamation;
 - (f) for adultery or seduction;
 - (g) for breach of contract of betrothal or promise of marriage;
 - (h) for inducing a person to break a contract made with the plaintiff;
 - (i) for obstruction to or interference with the enjoyment of any servitude or the exercise of any right over property.

- (25) Any action by a Muslim for the recovery of Mahr.
- (26) Any action for the custody of a minor.
- (27) Any action for a divorce or a judicial separation.
- (28) Any action relating to maintenance, affiliation or adoption.
- (29) Any action for contribution by a sharer in joint property in respect of a payment made by him of money due from a co-sharer.
- (30) Any action by one of several joint mortgagors of immovable property for contribution in respect of money paid by him for the redemption of the mortgaged property.
- (31) Any action against the State or a local authority to recover money paid under protest in satisfaction of a claim made on account of any tax or rate or other levy.
- (32) Any action under the Companies Act, No. 7 of 2007 as amended from time to time.
- (33) Any action relating to trade marks, patents or copyrights under the Intellectual Property Act, No. 36 of 2003.
- (34) Any action founded on nuisance.
- (35) Any action for rent and ejection and proceedings under the Rent Act, No. 7 of 1972.
- (36) Any action expressly or by implication excluded from the jurisdiction of Primary Courts by any written law (other than this Act) for the time being in force.”.

Addition of the Seventh Schedule to the principal enactment

26. The principal enactment is hereby amended by the addition immediately after the Sixth Schedule thereof, of the following new Schedule: -

“SEVENTH SCHEDULE [Section 29A(2)]

Actions

1. Any action for the recovery of money (either as a debt or fee or payment or damage or demand including an action for the recovery of damages on accident or personal injury or in any other similar category);

2. Any action for the recovery of movable property;
3. Any action for a counterclaim in respect of any cause of action specified in items 1 and 2;
4. Any other jurisdiction as is conferred upon it by any other law.”.

27. 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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
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**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**HIGH COURT OF THE PROVINCES
(SPECIAL PROVISIONS) (AMENDMENT)
ACT, No. 35 OF 2022**

[Certified on 17th of November, 2022]

Printed on the Order of Government

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High Court of the Provinces
(Special Provisions) (Amendment) Act, No. 35 of 2022

[Certified on 17th of November, 2022]

L.D. – O. 62/2021

AN ACT TO AMEND THE HIGH COURT OF THE PROVINCES
(SPECIAL PROVISIONS) ACT, NO. 19 OF 1990

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 High Court of the Provinces (Special Provisions) (Amendment) Act, No. 35 of 2022.

Short title and date of operation

(2) The provisions of this Act shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

2. Section 5A of the High Court of the Provinces (Special Provisions) Act, No. 19 of 1990 is hereby amended as follows: -

Amendment of section 5A of Act, No. 19 of 1990

- (1) in subsection (1) thereof, by the substitution for the words “District Court or a Family Court”, of the words “District Court, Family Court or Small Claims Court” and for the words “ District Court or Family Court”, of the words “of a District Court, of a Family Court or of a Small Claims Court”;
- (2) in subsection (2) thereof, by the substitution for the words “of a District Court or a Family Court,”, of the words “of a District Court, of a Family Court or of a Small Claims Court,” wherever they occur in that subsection; and
- (3) in the marginal note to that section by the substitution for the words “District Courts and Family Courts.”, of the words “District Courts, Family Courts and Small Claims Courts.”.

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
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**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**CIVIL PROCEDURE CODE (AMENDMENT)
ACT, No. 36 OF 2022**

[Certified on 17th of November, 2022]

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Civil Procedure Code (Amendment)
Act, No. 36 of 2022

[Certified on 17th of November, 2022]

L.D. – O. 64/2021

AN ACT TO AMEND THE CIVIL PROCEDURE CODE
(CHAPTER 101)

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

- | | |
|--|---|
| <p>1. (1) This Act may be cited as the Civil Procedure Code (Amendment) Act, No. 36 of 2022.</p> <p>(2) The provisions of this Act shall come into operation on such date as the Minister may appoint by Order published in the <i>Gazette</i>.</p> | <p>Short title and date of operation</p> |
| <p>2. The Civil Procedure Code (Chapter 101) (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the words “Small Claims Court” wherever those words occur in any provision of the principal enactment, of the words “Small Claims Court”.</p> | <p>General amendment of Chapter 101</p> |
| <p>3. Part IXA (sections 801 to 833R both inclusive) of the principal enactment is hereby repealed.</p> | <p>Repeal of Part IXA of the principal enactment</p> |
| <p>4. The First Schedule to the principal enactment is hereby amended by the repeal of Form No. 136 thereof.</p> | <p>Amendment of First Schedule to the principal enactment</p> |
| <p>5. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.</p> | <p>Sinhala text to prevail in case of inconsistency</p> |

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

**KANDYAN MARRIAGE AND DIVORCE
(AMENDMENT) ACT, No. 37 OF 2022**

[Certified on 17th of November, 2022]

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*Kandyan Marriage and Divorce (Amendment)
Act, No. 37 of 2022*

[Certified on 17th of November, 2022]

L.D.-O. 73/2021

AN ACT TO AMEND THE KANDYAN MARRIAGE AND DIVORCE
ACT (CHAPTER 113)

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

- | | |
|---|--|
| <p>1. This Act may be cited as the Kandyan Marriage and Divorce (Amendment) Act, No. 37 of 2022.</p> | Short title |
| <p>2. Part II (sections 8, 9, 10, 11, 12, 13, 14 and 15) of the Kandyan Marriage and Divorce Act (Chapter 113) (hereinafter referred to as the “principal enactment”) is hereby repealed.</p> | Repeal of Part II of Chapter 113 |
| <p>3. Section 16 of the principal enactment is hereby amended as follows:-</p> <p>(1) by the repeal of sub-paragraph (b) of paragraph (6) thereof; and</p> <p>(2) in paragraph (7) thereof-</p> <p style="padding-left: 40px;">(a) by the substitution, in sub-paragraph (a) thereof, for the word “correct;”, of the words “correct; and”;</p> <p style="padding-left: 40px;">(b) by the substitution, in sub-paragraph (b) thereof, for the word “marriage;”, of the word “marriage.”; and</p> <p style="padding-left: 40px;">(c) by the repeal of sub-paragraphs (c) and (d) thereof.</p> | Amendment of section 16 of the principal enactment |
| <p>4. Section 18 of the principal enactment is hereby amended, by the repeal of paragraph (5) thereof and the substitution therefor, of the following paragraph:-</p> <p>“(5) (a) Any party to the marriage who desires to obtain a marriage notice certificate from a District</p> | Amendment of section 18 of the principal enactment |

2 *Kandyan Marriage and Divorce (Amendment)*
Act, No. 37 of 2022

Registrar before the expiry of the period referred to in paragraph (3) (a) (i) or paragraph (4) (a) (i) or paragraph (4) (c) (ii) of this section shall appear in person before that Registrar and make and subscribe a declaration to the effect that there is no lawful impediment or other lawful hindrance to the marriage.

- (b) The declaration shall be accompanied by a receipt issued by the District Registrar in proof of payment of the prescribed fee which shall be made by the party making the declaration.”.

Amendment of section 19 of the principal enactment

5. Section 19 of the principal enactment is hereby amended in subsection (3) thereof as follows:-

- (1) by the substitution, in paragraph (a) thereof, for the word “marriage;”, of the words “marriage; and ”;
- (2) by the repeal of paragraph (b) thereof; and
- (3) by the re-lettering of paragraph (c) as paragraph (b) thereof.

Amendment of section 20 of the principal enactment

6. Section 20 of the principal enactment is hereby amended as follows:-

- (1) by the repeal of subsection (1) thereof and the substitution therefor, of the following subsection:-

“(1) Any person, being a person who is interested in a Kandyan marriage may object in writing, to the issue of a marriage notice certificate in respect thereof.”; and

- (2) by the repeal of sub-paragraph (ii) of paragraph (c) of subsection (2) thereof and the substitution therefor, of the following sub-paragraph:-

“(ii) whether the objector makes the objection in his capacity as a person who is interested in the marriage; and”.

Kandyan Marriage and Divorce (Amendment) Act, No. 37 of 2022 3

7. Section 29 of the principal enactment is hereby amended as follows:-

Amendment of section 29 of the principal enactment

- (1) in paragraph (1) thereof—
 - (a) by the substitution, in sub-paragraph (a) thereof, for the words “so specified;”, of the words “so specified; and”;
 - (b) by the repeal of sub-paragraph (b) thereof; and
 - (c) by the re-lettering of sub-paragraph (c) as sub-paragraph (b) thereof; and

- (2) in paragraph (2) thereof—
 - (a) by the substitution, in sub-paragraph (a) thereof, for the words “so specified;”, of the words “so specified; and”;
 - (b) by the repeal of sub-paragraph (b) thereof; and
 - (c) by the re-lettering of sub-paragraph (c) as sub-paragraph (b) thereof.

8. Section 60 of the principal enactment is hereby repealed and the following section is substituted therefor:-

Replacement of section 60 of the principal enactment

“False declarations, &c. 60. Any person who, for the purpose of procuring the solemnization or registration of a Kandyan marriage knowingly or wilfully makes and subscribes any false declaration or signs any false notice, under this Act shall be guilty of an offence under this Act.”.

9. Section 66 of the principal enactment is hereby amended by the repeal of the definition of the expression “minor”.

Amendment of section 66 of the principal enactment

4 *Kandyan Marriage and Divorce (Amendment)*
Act, No. 37 of 2022

Avoidance of
doubt

10. For avoidance of doubt, it is hereby declared that-

- (a) the provisions of this Act shall not apply to any Kandyan marriage contracted prior to the date of commencement of this Act; and
- (b) the provisions of subsections (2) and (3) of section 4 of the principal enactment shall not apply to any Kandyan marriage contracted on or after the date of commencement of this Act, save as provided for in section 112 of the Evidence Ordinance (Chapter 14).

Sinhala text to
prevail in case
of inconsistency

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**CODE OF CRIMINAL PROCEDURE (AMENDMENT)
ACT, No. 38 OF 2022**

[Certified on 17th of November, 2022]

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Code of Criminal Procedure (Amendment)
Act, No. 38 of 2022

[Certified on 17th of November, 2022]

L. D.-O. 80/2021

AN ACT TO AMEND THE CODE OF CRIMINAL PROCEDURE
ACT, No. 15 OF 1979

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

- 1.** This Act may be cited as the Code of Criminal Procedure (Amendment) Act, No. 38 of 2022.

Short title
- 2.** Section 281 of the Code of Criminal Procedure Act, No. 15 of 1979 (hereinafter referred to as the “principal enactment”) is hereby amended by the substitution for the words, “appears to the court to be under the age of eighteen years,” of the words “is under the age of eighteen years, at the time of the commission of such offence by such person,”.

Amendment of section 281 of Act, No. 15 of 1979
- 3.** Section 286 of the principal enactment is hereby amended by the substitution for the words and figures, “In this section and in section 288 the expression” of the words “In this section the expression”.

Amendment of section 286 of the principal enactment
- 4.** Section 288 of the principal enactment is hereby repealed and the following section is substituted therefor:—

Replacement of section 288 of the principal enactment

“Execution of sentences under section 53 of the Penal Code (Chapter 19)

288. When any person has been sentenced under section 53 of the Penal Code (Chapter 19), such person shall be detained in an institution established under any written law for the detention of persons under the age of eighteen years, for a period specified in the sentence and subject to the provisions of such written law.”.

2 *Code of Criminal Procedure (Amendment)*
Act, No. 38 of 2022

Sinhala text to
prevail in case
of inconsistency

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

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GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**CHILDREN AND YOUNG PERSONS (AMENDMENT)
ACT, No. 39 OF 2022**

[Certified on 17th of November, 2022]

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Children and Young Persons (Amendment)
Act, No. 39 of 2022

[Certified on 17th of November, 2022]

L.D.—O. 26/2019

AN ACT TO AMEND THE CHILDREN AND YOUNG PERSONS
ORDINANCE (CHAPTER 23)

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 Children and Young Persons (Amendment) Act, No. 39 of 2022.

Short title and
date of
operation

(2) The provisions of this Act other than this section shall come into operation on such date as the Minister may by Order published in the *Gazette* appoint.

(3) Different dates may be appointed for bringing into operation of different provisions of this Act.

(4) The provisions of this section shall come into operation on the date on which this Bill becomes an Act of Parliament.

2. (1) In the Children and Young Persons Ordinance (Chapter 23) (hereinafter referred to as the “principal enactment”) there shall be substituted—

Amendment of
Chapter 23 and
written law &
etc.

- (a) for the words “Children and Young Persons Ordinance”, the words “Children’s Ordinance”;
- (b) for the words “children and young persons”, the word “children”;
- (c) for the words “child or young person”, the word “child”; and
- (d) for the words “age of sixteen years”, the words “age of eighteen years”,

wherever such words appear in the principal enactment.

(2) In any other written law, there shall be substituted for the words “Children and Young Persons Ordinance”, “children and young persons” and “child or young person”, the words “Children’s Ordinance”, “children” and “child”, respectively, wherever those words occur in relation to the principal enactment.

2 *Children and Young Persons (Amendment)*
Act, No. 39 of 2022

(3) Every reference to “Children and Young Persons Ordinance”, “children and young persons”, “child or young person” and “age of sixteen years” in any regulation or rule made under the principal enactment or notice, notification, contract, communication or other document issued under the principal enactment shall be read and construed as a reference respectively, to “Children’s Ordinance”, “children”, “child” and “age of eighteen years”.

Amendment of section 9 of the principal enactment

3. Section 9 of the principal enactment is hereby amended as follows:–

(1) by the repeal of subsection (3) of that section; and

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

(a) by the substitution, for the words “Where a young person is brought”, of the words “Where a child who is above the age of fourteen years is brought”; and

(b) by the substitution, for the words “the young person”, of the words “such child”, wherever those words appear in that subsection.

Amendment of section 13 of the principal enactment

4. Section 13 of the principal enactment is hereby amended in the marginal note to that section, by the substitution for the words “children and young offenders”, of the word “children”.

Amendment of section 15 of the principal enactment

5. Section 15 of the principal enactment is hereby amended as follows:–

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

(a) by the substitution for the words “in due course of law:” of the words “in due course.”; and

(b) by the repeal of the proviso to that subsection; and

Children and Young Persons (Amendment) Act, No. 39 of 2022 3

(2) by the substitution, in subsection (2) of that section, for the words “in the case of a young person” and “the young person may be committed to prison.”, of the words “in the case of a child who is above the age of sixteen years” and “such child who is above the age of sixteen years shall be placed in a remand home”, respectively.

6. The sub-heading appearing immediately before section 22 of Part II of the principal enactment is hereby repealed and the following sub-heading is substituted therefor:—

Amendment of sub-heading of Part II of the principal enactment

“CHILD OFFENDERS”.

7. Section 23 of the principal enactment is hereby repealed and the following section is substituted therefor: -

Replacement of section 23 of the principal enactment

“Restrictions on punishment of children. 23. (1) A child shall not be ordered to be imprisoned for any offence or be committed to prison in default of payment of a fine.

(2) In the case of a child who has attained the age of sixteen years or above, where the probation officer is of the opinion that such child is so unruly a character and cannot be detained in a remand home or certified school or if such child is of so depraved a character that such child is not a fit person to be so detained, the court shall direct the probation officer to cause a psychological assessment to be made of such child by the medical experts and report to court.

(3) Where the report of a psychological assessment referred to in subsection (2) confirms that the child is not fit to be detained in a remand home, the court shall order such child to be detained in a training school for

4 *Children and Young Persons (Amendment)
Act, No. 39 of 2022*

youthful offenders, notwithstanding the provisions relating to age and the period of detention specified in the Youthful Offenders (Training Schools) Ordinance (Chapter 25).”.

Amendment of section 24 of the principal enactment

8. Section 24 of the principal enactment is hereby amended as follows:-

(1) by the repeal of subsection (1) of that section and the substitution therefor of the following subsection:-

“(1) Where in lieu of sentence of death, a sentence of detention has been passed by any court under section 53 of the Penal Code in respect of a person who is under the age of eighteen years at the time of the commission of an offence by such person, the court may order such person to be detained in a remand home for such period as may be specified in the sentence.”; and

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

“(3) A person detained pursuant to an order made by a court under section 53 of the Penal Code as referred to in subsection (1) or a direction made by the Minister under subsection (2) shall, while so detained be deemed to be in legal custody.”.

Amendment of section 25 of the principal enactment

9. Section 25 of the principal enactment is hereby amended as follows:-

(1) by the substitution, in subsection (1) of that section, for all the words from “may be specified in the order,” to the words “exceeding one month.”, of the following words:-

“may be specified in the Order:

Children and Young Persons (Amendment) Act, No. 39 of 2022 5

Provided however, in the case of a child who has attained the age of sixteen years or above, the provisions of subsection (2) and (3) of section 23 shall *mutatis mutandis* apply to and in relation to such child.”; and

- (2) by the substitution, in subsection (2) of that section, for the words and figures “under section 28(1) or section 29(1).”, of the words and figures “under section 28(1).”.

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

Amendment of section 26 of the principal enactment

- (1) by the substitution, in subsection (1) of that section, for the words “a child who has attained the age of twelve years or a young person”, of the words “a child who has attained the age of twelve years”;
- (2) by the substitution, in subsection (2) of that section, for the words and figures “under section 28(1) or section 29(1).”, of the words and figures “under section 28(1).”; and
- (3) by the substitution, in the marginal note to that section, for the words “a child or young offender” of the words “a child offender”.

11. Section 27 of the principal enactment is hereby amended as follows:-

Amendment of section 27 of the principal enactment

- (1) by the substitution, in subsection (2) of that section, for the words and figures “under section 28(1) or section 29(1).”, of the words and figures “under section 28(1).”; and
- (2) by the substitution, in the marginal note to that section, for the words “child or young offender” of the words “child offender”.

6 *Children and Young Persons (Amendment)
Act, No. 39 of 2022*

Amendment of section 28 of the principal enactment

12. Section 28 of the principal enactment is hereby amended, by the repeal of subsection (2) of that section.

Repeal of section 29 of the principal enactment

13. Section 29 of the principal enactment is hereby repealed.

Amendment of section 30 of the principal enactment

14. Section 30 of the principal enactment is hereby amended, by the substitution for the words and figures “sections 25 to 29,” of the words and figures “sections 25 to 28,”.

Amendment of section 31 of the principal enactment

15. Section 31 of the principal enactment is hereby amended in the marginal note to that section, by the substitution for the words “child or young offender” of the words “child offender”.

Amendment of section 32 of the principal enactment

16. Section 32 of the principal enactment is hereby amended as follows:-

(1) by the repeal of paragraph (b) of that section and the substitution therefor of the following paragraph:-

“(b) a child who has attained the age of sixteen years or above who has been ordered to be detained in a training school for youthful offenders and pardoned by the President on condition of his agreeing to undergo training in a school,”;

(2) in the proviso to that section-

(a) by the substitution, in paragraph (a) of that proviso, for the word “person”, of the word “child”; and

Children and Young Persons (Amendment) Act, No. 39 of 2022 7

(b) by the substitution, in paragraph (b) of that proviso, for the words “a young person”, of the words “a child”; and

(3) in the marginal note to that section, by the substitution for the words “children and young offenders”, of the words “child offenders”.

17. Section 42 of the principal enactment is hereby repealed and the following section is substituted therefor: -

Replacement of section 42 of the principal enactment

“Duration of approved or certified school orders 42. Where a court orders a child to be sent to an approved or certified school, the order shall specify the duration of stay which shall not be more than three years and be an authority for such child’s detention in such approved or certified school, as the case may be, until the expiration of such period as is specified in such order.”.

18. Section 43 of the principal enactment is hereby amended in the marginal note to that section, by the substitution for the words “children or young persons”, of the word “children”.

Amendment of section 43 of the principal enactment

19. Section 44 of the principal enactment is hereby amended, by the substitution for the words “age of nineteen years:”, of the words “age of twenty one years:”.

Amendment of section 44 of the principal enactment

20. Section 45 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words “not attained the age of fourteen years, until he attains the age of sixteen years.”, of the words “not attained the age of eighteen years, until he attains the age of twenty years.”.

Amendment of section 45 of the principal enactment

8 *Children and Young Persons (Amendment)
Act, No. 39 of 2022*

Insertion of new section 51A in the principal enactment

21. The following new section is hereby inserted immediately after section 51 of the principal enactment and shall have effect as section 51A of the principal enactment:-

“Every new approved or certified school to have primary and secondary sections

51A. (1) In every approved or certified school, there shall be-

- (a) a “primary section” in which children who have not attained the age of fifteen years shall be detained; and
- (b) a “secondary section” in which children who have attained the age of fifteen years but not attained the age of eighteen years shall be detained.

(2) Where-

- (a) a Magistrate makes an order under section 26; or
- (b) the Minister makes an Order under section 32,

committing a child to an approved or certified school, such order under section 26 or order under section 32 shall, at the time of commitment, specify whether the child should be committed to the primary section or the secondary section of such school, depending on the age of the child:

Provided however, the manager of such school shall transfer a child who is in the primary section, to the secondary section upon such child reaching the age of fifteen years.”.

Children and Young Persons (Amendment) Act, No. 39 of 2022 9

- 22.** Section 55 of the principal enactment is hereby amended in subsection (1) of that section as follows:-
- Amendment of section 55 of the principal enactment
- (1) by the substitution, in paragraph (a) of that subsection, for the words “(a) if he is”, of the words “(i) if he is”; and
 - (2) by the substitution, in paragraph (b) of that subsection, for the words “(b) if he has”, of the words “(ii) if he has”.
- 23.** Section 57 of the principal enactment is hereby amended, by the substitution for the words “the expressions “child” and “young person” mean”, of the words “the expression “child” means”.
- Amendment of section 57 of the principal enactment
- 24.** Section 71 of the principal enactment is hereby amended, by the repeal of subsection (6) of that section.
- Amendment of section 71 of the principal enactment
- 25.** Section 72 of the principal enactment is hereby amended as follows:-
- Amendment of section 72 of the principal enactment
- (1) by the substitution, in subsection (1) of that section, for all the words from “of a young person” to the words “Penal Code,”, of the words “of a child, causes or encourages the commission in respect of such child of any offence under section 345, 360A, 363, 364, 364A, 365 or 365B of the Penal Code or any offence under the Obscene Publications Ordinance (Chapter 30),”;
 - (2) by the substitution, in subsection (2) of that section, for the words “in respect of a child or young person being a female, a person shall, if he has knowingly allowed her to consort with,” of the words “in respect of a child, a person shall, if he has knowingly allowed such child to consort with,”; and

10 *Children and Young Persons (Amendment)
Act, No. 39 of 2022*

- (3) by the substitution, in the marginal note to that section, for the words “of girl under sixteen.”, of the words “of a child.”.

Amendment of section 73 of the principal enactment

26. Section 73 of the principal enactment is hereby amended as follows:-

- (1) by the substitution for all the words from “care of a child” to the words “to reside”, of the words “care of a child allows that child to reside”; and
- (2) by the repeal of the marginal note to that section and the substitution therefor, of the following marginal note: -

“Allowing children to be in brothels.”.

Amendment of section 74 of the principal enactment

27. Section 74 of the principal enactment is hereby amended by the repeal of the marginal note to that section and the substitution therefor, of the following marginal note:-

“Causing or procuring children to beg.”.

Repeal of section 76 of the principal enactment

28. Section 76 of the principal enactment is hereby repealed.

Amendment of section 80 of the principal enactment

29. Section 80 of the principal enactment is hereby amended by the repeal of subsection (3) of that section.

Amendment of section 88 of the principal enactment

30. Section 88 of the principal enactment is hereby amended as follows:-

- (1) by the repeal of the definition of the expression “child” and the substitution therefor of the following definition: -

“ “child” means a person under the age of eighteen years;”;

Children and Young Persons (Amendment) Act, No. 39 of 2022 11

- (2) by the insertion, immediately after the definition of the expression “scheduled offence”, of the following definition: -

“training school for youthful offenders” means a training school established under the Youthful Offenders (Training Schools) Ordinance (Chapter 25);” and

- (3) by the repeal of the definition of the expression “young person”.

31. 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**

**DANGEROUS ANIMALS (AMENDMENT)
ACT, No. 40 OF 2022**

[Certified on 17th of November, 2022]

Printed on the Order of Government

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Dangerous Animals (Amendment)
Act, No. 40 of 2022

[Certified on 17th of November, 2022]

L.D.—O. 47/2021

AN ACT TO AMEND THE DANGEROUS ANIMALS ORDINANCE
(CHAPTER 49)

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

- 1.** This Act may be cited as the Dangerous Animals (Amendment) Act, No. 40 of 2022.

Short title
- 2.** Section 7 of the Dangerous Animals Ordinance (Chapter 49) (hereinafter referred to as the “principal enactment”) is hereby amended in paragraph (a) of subsection (4) of that section by the substitution for the words “one thousand rupees”, of the words “two hundred and fifty thousand rupees”.

Amendment of section 7 of Chapter 49
- 3.** Section 8 of the principal enactment is hereby amended by the substitution for the words “the court will proceed to take measures for carrying such order into execution.”, of the following:—

“the court will proceed to take measures for carrying such order into execution:

Provided however, the destruction of the animal shall only be carried out in a humane manner with no pain or suffering caused to the animal by a registered veterinary surgeon or registered veterinary practitioner or any other person referred to in paragraph (b) of subsection (2) of section 32 of the Veterinary Surgeons and Practitioners Act, No. 46 of 1956.”.

Amendment of section 8 of the principal enactment
- 4.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text to prevail in case of inconsistency

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**POISONS, OPIUM AND DANGEROUS DRUGS
(AMENDMENT) ACT, No. 41 OF 2022**

[Certified on 23rd of November, 2022]

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*Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

[Certified on 23rd of November, 2022]

L.D.–O. 5/2021

AN ACT TO AMEND THE POISONS, OPIUM AND DANGEROUS
DRUGS ORDINANCE (CHAPTER 218)

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

1. This Act may be cited as the Poisons, Opium and Dangerous Drugs (Amendment) Act, No. 41 of 2022. Short title
2. Section 54A of the Poisons, Opium and Dangerous Drugs Ordinance (Chapter 218) (hereinafter referred to as the “principal enactment”) is hereby amended as follows: - Amendment of section 54A of Chapter 218
- (1) by the re-numbering of section 54A as subsection (1) of that section;
- (2) in the renumbered subsection (1), by the repeal of all the words from “In this section: -” to the end of that section;
- (3) by the insertion immediately after subsection (1), of the following new subsections: -
- “(2) In any proceedings under subsection (1), a certificate signed by an authorized analyst confirming -
- (a) the type of the dangerous drug; and
- (b) that the gross weight of such dangerous drug is two grammes or less,
- shall be *prima facie* evidence of the facts stated therein and the pure quantity of such dangerous drug shall be deemed to be not exceeding two grammes.

2 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

(3) In this section -

“Government Analyst” means the person holding office as the Government Analyst for the time being and includes an Additional, Deputy, Senior Assistant or Assistant Government Analyst and any person appointed to act as the Government Analyst or an Additional, Deputy, Senior Assistant or Assistant Government Analyst;

“manufacture” in relation to a dangerous drug includes any process of producing such drug and the refining or transformation of one drug into another;

“traffick” means-

- (a) to sell, give, procure, store, administer, transport, send, deliver or distribute; or
- (b) to offer to do anything specified in paragraph (a).”.

Amendment of section 77A of the principal enactment

3. Section 77A of the principal enactment is hereby amended as follows: -

- (1) by the repeal of subsections (2), (3) and (4) of that section and the substitution therefor of the following: -

“(2) Where the Government Analyst has made an examination of any drug, substance, article or preparation submitted to him under

subsection (1), he shall, within a period not exceeding twelve months from the date of such submission, send a report setting out the result of his examination to the Magistrate or any other competent court which has the jurisdiction to try an offence committed under Chapter III or Chapter V of this Ordinance, with copies to the police officer who submitted such drug, substance, article and preparation or any portion or sample for examination and to the Police Narcotics Bureau.

(3) A report submitted to the Magistrate or any other competent court under subsection (2) shall be *prima facie* evidence in any inquiry, trial or other proceeding conducted under this Ordinance.

(4) Where any person raises an issue in respect of the opinion of the Government Analyst specified in the report referred to in subsection (3) in any inquiry, trial or other proceeding, the burden of proving the fact that such report is inaccurate shall lie on the person who raises such issue.”.

- (2) by the addition immediately after subsection (4) of that section, of the following: -

“(5) (a) Where the Magistrate or the judge of any competent court having the jurisdiction to try the offence committed under Chapter III or Chapter V, is of the opinion that such drug, substance, article or preparation would become necessary in evidence during the proceedings before such court in respect of any offence, he shall order the Police Narcotics Bureau or any person authorized by the Magistrate or the Judge of such competent court to photograph such

*Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

drug, substance, article or preparation, including the packages and seals, and to preserve the necessary evidence including packages and seals and to order the Police Narcotics Bureau or any person authorized by the Magistrate or the Judge of such competent court to destroy the same in the presence of the Registrar of such court, the prosecuting Counsel or the Police Officer who conducts the prosecution or his representative and the defence Counsel or his representative.

(b) The Police Narcotics Bureau or the person authorized by the Magistrate or the judge of the competent court, as the case may be, shall take the photographs in terms of the order made under paragraph (a) and forward such photographs and the necessary evidence including packages and seals forthwith to the relevant court.

(c) The Police Narcotics Bureau or any person authorized by the Magistrate or the judge of such competent court shall under the supervision of the Magistrate or the judge of the competent court, as the case may be, destroy or cause to be destroyed such drug, substance, article or preparation in compliance with the order made by such Magistrate or the judge as the case may be, under paragraph (a) within a period of two months of the date of such order and shall forthwith submit a report relating to such destruction to the relevant court.

(6) The Minister assigned the subject of Justice may, with the concurrence of the Judicial Service Commission prescribe by regulation, the mechanism of disposal of such drug, substance, article or preparation specified in subsection (5).”.

6 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

“No person to be detained for more than twelve months in custody

84. A suspect or an accused who has not been tried and has not been convicted and sentenced by a court under the provisions of subsection (1) of section 54A and section 54B, shall not be detained in custody for a period exceeding twelve months from the date of his arrest.

Extension of the period of detention

85. Notwithstanding the provisions of section 84, on application made in that behalf by the Attorney-General to the High Court established under Article 105 or a High Court established by Article 154P of the Constitution such court may, for good and sufficient reasons that shall be recorded, order that a suspect or an accused who has not been tried and has not been convicted and sentenced by a court under the provisions of subsection (1) of section 54A and section 54B, be detained in custody for a period in excess of twelve months:

Provided that, the period of detention ordered under this section, shall not in any case exceed three months at a time and twenty four months in the aggregate.

Voluntary admission to medical treatment for de-addiction and rehabilitation

86. (1) A person who is alleged to have committed an offence under section 52, section 54 or paragraphs (b), (c) or (d) of subsection (1) of section 54A (in this section referred to as the “offender”) shall not be liable for prosecution for an offence under the said provision in the following circumstances: -

- (a) where the quantity of the dangerous drug involved in the commission of the offence is less than one gramme;

- (b) where such person seeks to undergo medical treatment for de-addiction and rehabilitation; and
- (c) where the Attorney-General has sanctioned the staying of the prosecution.

(2) (a) The Officer-in- Charge of the relevant Police Station, who conducts the investigation on the offender shall refer the offender to be examined by a Government Medical Officer to obtain a medical report on the extent of the drug dependency of such person.

(b) If the medical report obtained under paragraph (a) confirms that the offender is a drug dependent person, the Officer-in-Charge of the Police Station shall refer such person to residential or non-residential treatment or rehabilitation in a Treatment and Rehabilitation Centre designated in terms of the Drug Dependent Persons (Treatment and Rehabilitation) Act, No. 54 of 2007.

(3) Notwithstanding the preceding provisions of this section, any offender who fails to complete the treatment referred to in paragraph (b) of subsection (2) shall be liable to be prosecuted under section 52, section 54 or subsection (1) of section 54A, as the case may be.

Probation for
young
offenders
under
eighteen
years of age

87. Any person under the age of eighteen years who commits an offence punishable with death or life imprisonment under section 52, section 54, paragraphs (b), (c) and (d) of subsection (1) of section 54A and 54B shall not be punished with death or life imprisonment and shall only be liable for imprisonment for a term not exceeding ten years with compulsory rehabilitation and five years probation under the Probation of Offenders Ordinance (Chapter 23).”.

8 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

Amendment of
the Third
Schedule to the
principal
enactment

6. The Third Schedule to the principal enactment is hereby amended as follows:-

(1) by the substitution, for Group B of Part I of that Schedule, of the following:-

“GROUP B
(sections 48, 51 and 68)

Drugs, substances, articles or preparations to which the provisions as to importation, exportation and wholesale and retail trade apply.

SECTION 1

1 Acetorphine	3- <i>O</i> -acetyltetrahydro-7 α -(1-hydroxy-1-methylbutyl)-6,14- <i>endo</i> -ethenooripavine (derivative of thebaine)
2 Acetyl- <i>alpha</i> -methylfentanyl	<i>N</i> -[1-(α -methylphenethyl)-4-piperidyl]acetanilide
3 Acetylfentanyl	<i>N</i> -Phenyl- <i>N</i> -[1-(2-phenylethyl)-4-piperidinyl]acetamide
4 Acetylmethadol	3-acetoxy-6-dimethylamino-4,4-diphenylheptane
5 Acryloylfentanyl (acrylfentanyl)	<i>N</i> -phenyl- <i>N</i> -[1-(2-phenylethyl)piperidin-4-yl] prop- 2-enamide
6 Alfentanil	<i>N</i> -[1-[2-(4-ethyl-4,5-dihydro-5-oxo-1 <i>H</i> -tetrazol-1-yl)ethyl]-4-(methoxymethyl)-4-piperidinyl]- <i>N</i> -phenylpropanamide
7 AH-7921	3,4-Dichloro- <i>N</i> -{[1-(dimethylamino)cyclohexyl] methyl}benzamide
8 Allylprodine	3-allyl-1-methyl-4-phenyl-4-propionoxypiperidine
9 Alphacetyl methadol	α -3-acetoxy-6-dimethylamino-4,4-diphenylheptane
10 Alphameprodine	α -3-ethyl-1-methyl-4-phenyl-4-propionoxypiperidine
11 Alphamethadol	α -6-dimethylamino-4,4 diphenyl-3-heptanol
12 <i>Alpha</i> -Methylfentanyl	<i>N</i> -[1-(α -methylphenethyl)-4-piperidyl]propionanilide

13	<i>Alpha-</i> Methylthiofentanyl	<i>N</i> -[1-[1-methyl-2-(2-thienyl)ethyl]-4-piperidyl]propionanilide
14	Alphaprodine	α -1,3-dimethyl-4-phenyl-4-propionoxypiperidine
15	Anileridine	1- <i>p</i> -aminophenethyl-4-phenylpiperidine-4-carboxylic acid ethyl ester
16	Benzethidine	1-(2-benzyloxyethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester
17	Benzylmorphine	3-benzylmorphine
18	Betacetylmethadol	α -3-acetoxy-6-dimethylamino-4,4-diphenylheptane
19	<i>beta</i> -Hydroxyfentanyl	<i>N</i> -[1-(α -hydroxyphenethyl)-4-piperidyl] propionanilide
20	<i>beta</i> -Hydroxy-3-methylfentanyl	<i>N</i> -[1-(α -hydroxyphenethyl)-3-methyl-4-piperidyl]propionanilide
21	Betameprodine	α -3-ethyl-1-methyl-4-phenyl-4-propionoxypiperidine
22	Betamethadol	α -6-dimethylamino-4,4-diphenyl-3-heptanol
23	Betaprodine	α -1,3-dimethyl-4-phenyl-4-propionoxypiperidine
24	Bezitramide	1-(3-cyano-3,3-diphenylpropyl)-4-(2-oxo-3-propionyl-1-benzimidazoliny) piperidine
25	Butyrfentanyl	<i>N</i> -phenyl- <i>N</i> -[1-(2-phenylethyl)-4-piperidinyl]butanamide
26	Cannabis	the flowering or fruiting tops of the cannabis plant (resin not extracted)
27	Cannabis Resin, Extracts and Tinctures	the separated resin, crude or purified, obtained from the cannabis plant
28	Carfentanil	Methyl 1-(2-phenylethyl)-4-[phenyl (propanoyl) amino] piperidine-4-carboxylate
29	Clonitazene	2-(<i>p</i> -chlorobenzyl)-1-diethylaminoethyl-5-nitrobenzimidazole

10 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

30	Coca leaf	the leaf of the coca bush (plant material), except a leaf from which all ecgonine, cocaine and any other ecgonine alkaloids have been removed
31	Cocaine	methyl ester of benzoylecgonine (an alkaloid found in coca leaves or prepared by synthesis from ecgonine)
32	Codoxime	dihydrocodeinone-6-carboxymethyloxime (derivate of morphine)
33	Concentrate of poppy straw	The material arising when parts of any plant of the species <i>Papaversomniferum</i> have entered a process for the concentration of the alkaloids
34	Cyclopropylfentanyl	<i>N</i> -Phenyl- <i>N</i> -[1-(2-phenylethyl) piperidin-4-yl] cyclopropanecarboxamide
35	Desomorphine	Dihydrodesoxymorphine (derivative of morphine)
36	Dextromoramide	(+)-4-[2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrrolidinyl) butyl] morpholine (dextro-rotatory isomer of moramide)
37	Diampromide	<i>N</i> -[2-(methylphenethylamino)-propyl] propionanilide
38	Diethylthiambutene	3-diethylamino-1,1-di-(2'-thienyl)-1-butene
39	Difenoxin	1-(3-cyano-3,3-diphenylpropyl)-4-phenylisonipecotic acid
40	Dihydroetorphine	7,8-dihydro-7 α -[1-(<i>R</i>)-hydroxy-1-methylbutyl]-6,14- <i>endo</i> -ethanotetrahydrooripavine (derivative of etorphine)
41	Dihydromorphine	(derivative of morphine)
42	Dimenoxadol	2-dimethylaminoethyl-1-ethoxy-1,1-diphenylacetate
43	Dimepheptanol	6-dimethylamino-4,4-diphenyl-3-heptanol
44	Dimethylthiambutene	3-dimethylamino-1,1-di-(2'-thienyl)-1-butene

*Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

11

45	Dioxaphetyl butyrate	ethyl-4-morpholino-2,2-diphenylbutyrate
46	Diphenoxylate	1-(3-cyano-3,3-diphenylpropyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester
47	Dipipanone	4,4-diphenyl-6-piperidine-3-heptanone
48	Drotebanol	3,4-dimethoxy-17-methylmorphinan-6 α ,14-diol
49	Ecgonine	its esters and derivatives which are convertible to ecgonine and cocaine
50	Ethylmethylthiambutene	3-ethylmethylamino-1,1-di-(2'-thienyl)-1-butene
51	Etonitazene	1-diethylaminoethyl-2- <i>p</i> -ethoxybenzyl-5-nitrobenzimidazole
52	Etorphine	tetrahydro-7 α -(1-hydroxy-1-methylbutyl)-6,14- <i>endo</i> -ethenoripavine (derivative of thebaine)
53	Etoxeridine	1-[2-(2-hydroxyethoxy)-ethyl]-4-phenylpiperidine-4-carboxylic acid ethyl ester
54	Fentanyl	1-phenethyl-4- <i>N</i> -propionylanilinopiperidine
55	4-Fluoroisobutyrfentanyl (4- FIBF, pFIBF)	N-(4-fluorophenyl)-N-(1-phenethylpiperidin-4-yl)isobutyramide
56	Furanylfentanyl	<i>N</i> -phenyl- <i>N</i> -[1-(2-phenylethyl)piperidin-4-yl]furan-2-carboxamide
57	Furethidine	1-(2-tetrahydrofurfuryloxyethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester
58	Heroin	Diacetylmorphine
59	Hydrocodone	Dihydrocodeinone
60	Hydromorphanol	14-hydroxydihydromorphine (derivative of morphine)
61	Hydromorphone	dihydromorphinone (derivative of morphine)
62	Hydroxypethidine	4- <i>m</i> -hydroxyphenyl-1-methylpiperidine-4-carboxylic acid ethyl ester

12 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

63	Isomethadone	6-dimethylamino-5-methyl-4,4-diphenyl-3-hexanone
64	Ketobemidone	4- <i>m</i> -hydroxyphenyl-1-methyl-4-propionylpiperidine
65	Levomethorphan	(-)-3-methoxy- <i>N</i> -methylmorphinan
66	Levomoramide	(-)-4-[2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrrolidinyl)butyl]morpholine
67	Levophenacymorphan	(-)-3-hydroxy- <i>N</i> -phenacymorphinan
68	Levorphanol	(-)-3-hydroxy- <i>N</i> -methylmorphinan
69	Metazocine	2-hydroxy-2,5,9-trimethyl-6,7-benzomorphan
70	Methadone	6-dimethylamino-4,4-diphenyl-3-heptanone
71	Methadone Intermediate	4-cyano-2-dimethylamino-4,4-diphenylbutane
72	Methoxyacetyl fentanyl	2-Methoxy- <i>N</i> -phenyl- <i>N</i> -[1-(2-phenylethyl)piperidin-4-yl]acetamide
73	Methyldesorphine	6-methyl- Δ^6 -deoxymorphine (derivative of morphine)
74	Methyldihydromorphine	6-methyldihydromorphine (derivative of morphine)
75	3-Methylfentanyl	<i>N</i> -(3-methyl-1-phenethyl-4-piperidyl)propionanilide
76	3-Methylthiofentanyl	<i>N</i> -[3-methyl-1-[2-(2-thienyl)ethyl]-4-piperidyl]propionanilide
77	Metopon	5-methyldihydromorphinone (derivative of morphine)
78	Moramide Intermediate	2-methyl-3-morpholino-1,1-diphenylpropane carboxylic acid
79	Morpheridine	1-(2-morpholinoethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester
80	Morphine	the principal alkaloid of opium and of opium poppy

81	Morphine Methobromide	any other pentavalent nitrogen morphinederivatives including in particular the morphine- <i>N</i> -oxide derivatives, one of which is codeine- <i>N</i> -oxide
82	Morphine- <i>N</i> -oxide	A derivate of morphine
83	MPPP	1-methyl-4-phenyl-4-piperidinol propionate (ester)
84	MT-45	1-cyclohexyl-4-(1,2-diphenylethyl) piperazine
85	Myrophine	Myristylbenzylmorphine (derivate of morphine)
86	Nicomorphine	3,6-dinicotinylmorphine (derivate of morphine)
87	Noracymethadol	(±)- α -3-acetoxy-6-methylamino- 4,4-diphenylheptane
88	Norlevorphanol	(-)-3-hydroxymorphinan
89	Normethadone	6-dimethylamino-4,4-diphenyl-3- hexanone
90	Normorphine	demethylmorphine (derivate of morphine)
91	Norpipanone	4,4-diphenyl-6-piperidino-3- hexanone
92	Ocfentanil	<i>N</i> -(2-fluorophenyl)-2-methoxy- <i>N</i> - [1-(2-phenylethyl)piperidin-4-yl] acetamide
93	Opium	The coagulated juice of the opium poppy plant species <i>Papaversomniferum L.</i>
94	Oripavine	3- <i>O</i> -demethylthebaine
95	Orthofluorofentanyl	<i>N</i> -(2-Fluorophenyl)- <i>N</i> - [1-(2-phenylethyl)piperidin-4-yl] propanamide
96	Oxycodone	14-hydroxydihydrocodeinone (derivate of morphine)
97	Oxymorphone	14-hydroxydihydromorphinone (derivate of morphine)
98	Parafluorobutyryl fentanyl	<i>N</i> -(4-Fluorophenyl)- <i>N</i> - [1-(2-phenylethyl)piperidin-4-yl] butanamide
99	<i>para</i> -Fluorofentanyl	4'-fluoro- <i>N</i> -(1-phenethyl-4- piperidyl)propionanilide

14 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

100	PEPAP	1-phenethyl-4-phenyl-4-piperidinol acetate (ester)
101	Pethidine	1-methyl-4-phenylpiperidine-4-carboxylic acid ethyl ester
102	Pethidine Intermediate A	4-cyano-1-methyl-4-phenylpiperidine
103	Pethidine Intermediate B	4-phenylpiperidine-4-carboxylic acid ethyl ester
104	Pethidine Intermediate C	1-methyl-4-phenylpiperidine-4-carboxylic acid
105	Phenadoxone	6-morpholino-4,4-diphenyl-3-heptanone
106	Phenampromide	<i>N</i> -(1-methyl-2-piperidinoethyl)propionanilide
107	Phenazocine	2'-hydroxy-5,9-dimethyl-2-phenethyl-6,7-benzomorphan
108	Phenomorphan	3-hydroxy- <i>N</i> -phenethylmorphinan
109	Phenoperidine	1-(3-hydroxy-3-phenylpropyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester
110	Piminodine	4-phenyl-1-(3-phenylaminopropyl)piperidine-4-carboxylic acid ethyl ester
111	Piritramide	1-(3-cyano-3,3-diphenylpropyl)-4-(1-piperidino)piperidine-4-carboxylic acid amide
112	Proheptazine	1,3-dimethyl-4-phenyl-4-propionoxyazacycloheptane
113	Properidine	1-methyl-4-phenylpiperidine-4-carboxylic acid isopropyl ester
114	Racemethorphan ⁴	(±)-3-methoxy- <i>N</i> -methylmorphinan
115	Racemoramide	(±)-4-[2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrrolidinyl)butyl]morpholine
116	Racemorphan ⁴	(±)-3-hydroxy- <i>N</i> -methylmorphinan
117	Remifentanil	1-(2-methoxycarbonylethyl)-4-(phenylpropionylamino)-piperidine-4-carboxylic acid methyl ester

118	Sufentanil	<i>N</i> -[4-(methoxymethyl)-1-[2-(2-thienyl)ethyl]-4-piperidyl]propionanilide
119	Tetrahydrofuranyl fentanyl (THF-F)	<i>N</i> -phenyl- <i>N</i> -[1-(2-phenylethyl)piperidin-4-yl]tetrahydrofuran-2- carboxamide
120	Thebacon	Acetyldihydrocodeinone (acetylated enol form of hydrocodone)
121	Thebaine	3,6-dimethoxy-17-methyl-6,7,8,14-tetrahydro-4,5alpha-epoxymorphinan
122	Thiofentanyl	<i>N</i> -[1-[2-(2-thienyl)ethyl]-4-piperidyl]propionanilide
123	Tilidine	(±)-ethyl- <i>trans</i> -2-(dimethylamino)-1-phenyl-3-cyclohexene-1-carboxylate
124	Trimeperidine	1,2,5-trimethyl-4-phenyl-4-propionoxypiperidine
125	U-47700	3,4-dichloro- <i>N</i> -(2-dimethylamino-cyclohexyl)- <i>N</i> -methyl-benzamide
126	Tramadol	2-[(Dimethylamino)methyl]-1-(3-methoxyphenyl)cyclohexanol
127	Pregabalin	(3 <i>S</i>)-3-(aminomethyl)-5-methylhexanoic acid
128	Gabapentine	2-[1-(Aminomethyl)cyclohexyl]acetic acid

1. The isomers, unless specifically excepted, of the dangerous drugs in this Section whenever the existence of such isomers is possible within the specific chemical designation.
2. The esters and ethers, unless appearing in another part, of the dangerous drugs in this Section whenever the existence of such esters or ethers is possible.
3. The salts of the dangerous drugs mentioned in this Section, including the salts of the isomers, whenever the formation of such salts is possible.
4. Any substance, that are substantially similar to the parent substances listed in this Section, which typically exhibiting high abuse potential.

16 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

5. Any chemical analogue with modification in any of the atom of the parent substance listed in this Section by any atom or specific group of atoms (functional group), which typically exhibiting high abuse potential.
6. Substances, preparations or mixtures containing any proportion of a dangerous drug in this Section and isomers, esters and salts as specified in the paragraph 1, 2, 3, 4 and 5 above.
7. Any solution or dilution of morphine or cocaine or their salts in an inert substance whether liquid or solid containing any proportion of morphine or cocaine and any preparation, admixture, extracts, or other substances (not being such a solution or dilution as aforesaid) containing not less than 0.2 *per centum* of morphine or 0.1 *per centum* of cocaine or ecgonine.

SECTION 2

1 Cannabinol and cannabinol derivatives (CBN)	6,6,9-Trimethyl-3- pentyl-benzo[c]chromen-1-ol
2 Cathinone	(-)-(S)-2-aminopropiophenone
3 DET	3-[2-(diethylamino)ethyl]indole
4 DMHP	3-(1,2-dimethylheptyl)-7,8,9,10- tetrahydro-6,6,9-trimethyl-6H- dibenzo[b,d]pyran- 1-ol
5 DMT	3-[2-(dimethylamino)ethyl]indole
6 DMA (2,5-Dimethoxy amphetamine)	(±)-2,5-dimethoxy-α- methylphenethylamine
7 DOET	(±)-4-ethyl-2,5-dimethoxy-α- methylphenethylamine
8 DOB (Brolamfetamine)	(±)-4-bromo-2,5- dimethoxy-α- methylphenethylamine
9 DOC	4-Chloro-2,5- dimethoxyamfetamine
10 Etryptamine	3-(2-aminobutyl)indole
11(+)-Lysergide and other substances structurally derived from lysergamide	N,N-Diethyl-D-lysergamide and other substances structurally derived from lysergamide by substitution of any of the atoms,
12 Mescaline	3,4,5-trimethoxyphenethylamine

13	MDMA(3,4-Methylenedioxyamphetamine)	(±)- <i>N</i> , α -dimethyl-3,4-(methylenedioxy)phenethylamine
14	5-Methoxy-MDA (MMDA)	5-methoxy- α -methyl-3,4-(methylenedioxy)phenethylamine
15	Tenamfetamine (MDA)	α -methyl-3,4-(methylenedioxy)phenethylamine
16	4-Methylaminorex	(±)- <i>cis</i> -2-amino-4-methyl-5-phenyl-2-oxazoline
17	Methcathinone	2-(methylamino)-1-phenylpropan-1-one
18	4-Methylthioamphetamine (4-MTA)	α -methyl-4-methylthiophenethylamine
19	N-Ethyl MDA (MDEA)	(±)- <i>N</i> -ethyl- α -methyl-3,4-(methylenedioxy)phenethylamine
20	<i>N</i> -Hydroxy MDA	(±)- <i>N</i> [\mathbf{\alpha}-methyl-3,4-(methylenedioxy)phenethyl]hydroxylamine
21	25B-NBOMe	2-(4-bromo-2,5-dimethoxyphenyl)- <i>N</i> -(2-methoxybenzyl) ethanamine
22	25C-NBOMe	2-(4-chloro-2,5-dimethoxyphenyl)- <i>N</i> -(2-methoxybenzyl) ethanamine
23	25I-NBOMe	2-(4-iodo-2,5-dimethoxyphenyl)- <i>N</i> -(2-methoxybenzyl) ethanamine
24	Parahexyl	3-hexyl-7,8,9,10-tetrahydro-6,6,9-trimethyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
25	Eticyclidine (PCE)	<i>N</i> -ethyl-1-phenylcyclohexylamine
26	Rolicyclidine (PCPy)	1-(1-phenylcyclohexyl)pyrrolidine
27	Psilocine (psilotsin, 4-HO-DMT)	3-[2-(dimethylamino)ethyl]indol-4-ol
28	Psilocybine	3-[2-(dimethylamino)ethyl]indol-4-yl dihydrogen phosphate
29	p-Methoxyamphetamine (PMA)	1-(4-methoxyphenyl) propan-2-amine
30	p-Methoxymethamphetamine (PMMA)	1-(4-methoxyphenyl)-2-methylaminopropane

18 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

31	2,5-Dimethoxy-4-methylamphetamine (STP, DOM)	2,5-dimethoxy- α ,4-dimethylphenethylamine
32	Tenocyclidine (TCP)	1-[1-(2-thienyl)cyclohexyl]piperidine
33	Tetrahydrocannabinol (THC)	tetrahydrocannabinol, the following isomers and their stereochemical variants:
	<i>(i) delta-6a(10a)-THC</i>	7,8,9,10-tetrahydro-6,6,9-trimethyl-3-pentyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
	<i>(ii) delta-6a(7)-THC</i>	(9 <i>R</i> ,10 <i>aR</i>)-8,9,10,10 <i>a</i> -tetrahydro-6,6,9-trimethyl-3-pentyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
	<i>(iii) delta-7-THC</i>	(6 <i>aR</i> ,9 <i>R</i> ,10 <i>aR</i>)-6 <i>a</i> ,9,10,10 <i>a</i> -tetrahydro-6,6,9-trimethyl-3-pentyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
	<i>(iv) delta-8-THC</i>	(6 <i>aR</i> ,10 <i>aR</i>)-6 <i>a</i> ,7,10,10 <i>a</i> -tetrahydro-6,6,9-trimethyl-3-pentyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
	<i>(v) delta-10-THC</i>	6 <i>a</i> ,7,8,9-tetrahydro-6,6,9-trimethyl-3-pentyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
	<i>(vi) delta-9(11)-THC</i>	(6 <i>aR</i> ,10 <i>aR</i>)-6 <i>a</i> ,7,8,9,10,10 <i>a</i> -hexahydro-6,6-dimethyl-9-methylene-3-pentyl-6 <i>H</i> -dibenzo[<i>b,d</i>]pyran-1-ol
34	Trimethoxyamphetamine (TMA)	(\pm)-3,4,5-trimethoxy- α -methylphenethylamine
35	Amphetamine	(\pm)- α -methylphenethylamine
36	Amineptine	7-[(10,11-dihydro-5 <i>H</i> -dibenzo[<i>a,d</i>]cyclohepten-5-yl)amino]heptanoic acid
37	AM-2201, JWH-2201	[1-(5-Fluoropentyl)-1 <i>H</i> -indol-3-yl](naphthalen-1-yl)methanone
38	5F-APINACA, 5F-AKB-48	N-(adamantan-1-yl)-1-(5-fluoropentyl)-1 <i>H</i> -indazole-3-carboxamide
39	5F-AMB, 5F-AMB-PINACA	Methyl 2-([1-(5-fluoropentyl)-1 <i>H</i> -indazol-3-yl]carbonyl)amino)-3-methylbutanoate

40	2C-B	4-bromo-2,5-dimethoxyphenethylamine
41	AB-CHMINACA	N-[(2S)-1-amino-3-methyl-oxobutan-2-yl]-1-(cyclohexylmethyl)-1H-indazole-3-carboxamide
42	CUMYL-4CN-BINACA	1-(4-cyanobutyl)-N-(2-phenylpropan-2-yl)-1H-indazole-3-carboxamide
43	ADB-CHMINACA, MAB-CHMINACA	N-[(2S)-1-amino-3,3-dimethyl-1-oxobutan-2-yl]-1-(cyclohexylmethyl)-1H-indazole-3-carboxamide
44	4-Chlorome thcathinone, Clephedrone (4-CMC)	1-(4-chlorophenyl)-2-(methylamino)-1-propanone
45	dexamphetamine	(+)- α -methylphenethylamine
46	Dronabinol (<i>delta</i> -9-tetrahydrocannabinol and its stereochemical variants)	(6 <i>aR</i> ,10 <i>aR</i>)-6 <i>a</i> ,7,8,10 <i>a</i> -6,6,9-trimethyl-3-pentyl-6H-dibenzo[b,d]pyran-1-ol
47	Ethylone	(RS)-1-(1,3-Benzodioxol-5-yl)-2-(ethylamino)propan-1-one
48	Ethylphenidate	ethyl 2-phenyl-2-piperidin-2-ylacetate [1]
49	Fenetylline	7-[2-[(α -methylphenethyl)amino]ethyl]theophylline
50	4-Fluoroamphetamine, 4-FA	1-(4-Fluorophenyl)propan-2-amine
51	FUB-AMB, MMB-FUBINACA, AMB-FUBINACA	Methyl(2S)-2-({1-[4-fluorophenyl]methyl-1H-indazole-3-carbonyl}amino)-3-methylbutanoate
52	ADB-FUBINACA	N-[(2S)-1-amino-3,3-dimethyl-1-oxobutan-2-yl]-1-[(4-fluorophenyl)methyl]-1H-indazole-3-carboxamide
53	AB-FUBINACA	N-[(2S)-1-amino-3-methyl-1-oxobutan-2-yl]-1-[(4-fluorophenyl)methyl]indazole-3-carboxamide

20 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

54	γ -Hydroxybutyric acid (GHB ACID)	γ -Hydroxybutyric acid
55	JWH-018, AM-678	Naphthalene-1-yl(1-pentyl-1 <i>H</i> -indol-3-yl)methanone
56	Ketamine	2-(Methylamino)-2-(2-chlorophenyl)cyclohexanone
57	Levamphetamine	(-)-(<i>R</i>)- α -methylphenethylamine (amphetamine(-) isomer)
58	Levomethamphetamine	(-)- <i>N</i> , α -dimethylphenethylamine
59	Mecloqualone	3-(<i>o</i> -chlorophenyl)-2-methyl-4(3 <i>H</i>)-quinazolinone
60	Methamphetamine (Methylamphetamine)	(+)-(<i>S</i>)- <i>N</i> , α -dimethylphenethylamine
61	Methaqualone	2-methyl-3- <i>o</i> -tolyl-4(3 <i>H</i>)-quinazolinone
62	Methylphenidate	methyl α -phenyl-2-piperidine acetate
63	Methamphetamine racemate	(\pm)- <i>N</i> , α -dimethylphenethylamine
64	3,4-Methylenedioxy pyrovalerone(MDPV)	(<i>RS</i>)-1-(Benzo[<i>d</i>][1,3]dioxol-5-yl)-2-(pyrrolidin-1-yl)pentan-1-one
65	Mephedrone, 4-methylmethcathinone	(<i>RS</i>)-2-methylamino-1-(4-methylphenyl)propan-1-one
66	Methylone, (beta-keto-MDMA)	(<i>RS</i>)-2-methylamino-1-(3,4-methylenedioxyphenyl) propan-1-one
67	Methoxetamine (MXE)	(<i>RS</i>)-2-(3-methoxyphenyl)-2-(ethylamino)-cyclohexanone
68	MDMB-CHMICA	methyl 2-[[1-(cyclohexylmethyl)indole-3-carbonyl]amino]-3,3dimethylbutanoate
69	Methiopropamine (MPA)	1-(thiophen-2-yl)-2-methylaminopropane
70	4-methylethcathinone (4-MEC)	2-(Ethylamino)-1-(4-methylphenyl) propan-1-one
71	5F-MDMB-PICA	Methyl(<i>S</i>)-2-(1-(5-fluoropentyl)-1 <i>H</i> -indole-3-carboxamido)-3,3-dimethylbutanoate

72	4F-MDMB-BINACA	Methyl(S)-2-(1-(4-fluorobutyl)-1H-indazole-3-carboxamido)-3,3-dimethylbutanoate
73	<i>N</i> -Benzylpiperazine (BZP)	1-benzylpiperazine
74	<i>N</i> -Ethylnorpentylone	1-(2H-1,3-benzodioxol-5-yl)-2-(ethylamino)pentan-1-one
75	<i>N</i> -Ethylhexedrone	2-(Ethylamino)-1-phenyl-1-hexanone
76	Phencyclidine (PCP)	1-(1-phenylcyclohexyl)piperidine
77	Phenmetrazine	3-methyl-2-phenylmorpholine
78	5F-ADB, 5F-MDMB-PINACA	Methyl(2S)-2-{{[1-(fluoropentyl)-1H-indazole-3-carbonyl] amino}-3,3-dimethylbutanoate
79	AB-PINACA	N-[(2S)-1-Amino-3-methyl-1-oxobutan-2-yl]-1-pentyl-1H-indazole-3-carboxamide
80	<i>alpha</i> -PVP	α -pyrrolidinovalerophenone
81	4,4'-dimethylaminorex (4,4'-DMAR)	<i>para</i> -methyl-4-methylaminorex
82	Pentedrone	(\pm)-2-(methylamino)-1-phenylpentan-1-one
83	5F-PB-22	Quinolin-8-yl 1-(5-fluoropentyl)-1H-indole-3-carboxylate
84	<i>alpha</i> -PHP	(RS)-1-Phenyl-2-(pyrrolidine-1-yl)hexan-1-one
85	Secobarbital	5-allyl-5-(1-methylbutyl)barbituric acid
86	UR-144	(1-Pentyl-1H-indol-3-yl)(2,2,3,3-tetramethylcyclopropyl)methanone
87	XLR-11	[1-(5-Fluoropentyl)-1H-indol-3-yl](2,2,3,3-tetramethylcyclopropyl)methanone
88	Zipeprol	α -(α -methoxybenzyl)-4-(α -methoxyphenethyl)-1-piperazineethanol
89	Amobarbital	5-ethyl-5-isopentylbarbituric acid
90	Butalbital	5-allyl-5-isobutylbarbituric acid

22 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

91	Buprenorphine	21-cyclopropyl-7- α -[(S)-1-hydroxy-1,2,2-trimethylpropyl]-6,14-endo-ethano- 6,7,8,14-tetrahydrooripavine
92	Cyclobarbitol	5-(1-cyclohexen-1-yl)-5-ethylbarbituric acid
93	(+)-Norpseudoephedrine (including Cathine)	2-amino-1-hydroxy-1-phenylpropane
94	Flunitrazepam	5-(<i>o</i> -fluorophenyl)-1,3-dihydro-1-methyl-7-nitro-2 <i>H</i> -1,4-benzodiazepin-2-one
95	Glutethimide	2-ethyl-2-phenylglutarimide
96	Pentobarbital	5-ethyl-5-(1-methylbutyl)barbituric acid
97	Pentazocine	(2 <i>R</i> *,6 <i>R</i> *,11 <i>R</i> *)-1,2,3,4,5,6-hexahydro-6,11-dimethyl-3-(3-methyl-2-butenyl)-2,6-methano-3-benzazocin-8-ol
98	diethylpropion	2-(diethylamino)propiofenone
99	Alprazolam	8-chloro-1-methyl-6-phenyl-4 <i>H</i> -s-triazolo[4,3- <i>a</i>][1,4]benzodiazepine
100	Allobarbitol	5,5-diallylbarbituric acid
101	Aminorex	2-amino-5-phenyl-2-oxazoline
102	Barbital	5,5-diethylbarbituric acid
103	Benzphetamine	<i>N</i> -benzyl- <i>N</i> , α -dimethylphenethylamine
104	Bromazepam	7-bromo-1,3-dihydro-5-(2-pyridyl)-2 <i>H</i> -1,4-benzodiazepin-2-one
105	Butobarbitone (Butobarbital)	5-butyl-5-ethylbarbituric acid
106	Brotizolam	2-bromo-4-(<i>o</i> -chlorophenyl)-9-methyl-6 <i>H</i> -thieno[3,2- <i>f</i>]-s-triazolo[4,3- <i>a</i>][1,4]diazepine
107	Camazepam	7-chloro-1,3-dihydro-3-hydroxy-1-methyl-5-phenyl- 2 <i>H</i> -1,4-benzodiazepin-2-one dimethylcarbamate (ester)
108	Chlordiazepoxide	7-chloro-2-(methylamino)-5-phenyl-3 <i>H</i> -1,4-benzodiazepine-4-oxide

*Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

23

109	Clobazam	7-chloro-1-methyl-5-phenyl-1 <i>H</i> -1,5-benzodiazepine- 2,4(3 <i>H</i> ,5 <i>H</i>)-dione
110	Clonazepam	5-(<i>o</i> -chlorophenyl)-1,3-dihydro-7-nitro-2 <i>H</i> -1,4- benzodiazepin-2-one
111	Clorazepate	7-chloro-2,3-dihydro-2-oxo-5-phenyl-1 <i>H</i> -1,4- benzodiazepine-3-carboxylic acid
112	Clotiazepam	5-(<i>o</i> -chlorophenyl)-7-ethyl-1,3-dihydro-1-methyl-2 <i>H</i> - thieno[2,3- <i>e</i>]-1,4-diazepin- 2-one
113	Cloxazolam	10-chloro-11 <i>b</i> -(<i>o</i> -chlorophenyl)-2,3,7,11 <i>b</i> -tetrahydro- oxazolo-[3,2- <i>d</i>][1,4]benzodiazepin-6(5 <i>H</i>)-one
114	Delorazepam	7-chloro-5-(<i>o</i> -chlorophenyl)-1,3-dihydro-2 <i>H</i> -1,4- benzodiazepin-2-one
115	Diazepam	7-chloro-1,3-dihydro-1-methyl-5-phenyl-2 <i>H</i> -1,4- benzodiazepin-2-one
116	Ethchlorvynol	1-chloro-3-ethyl-1-penten-4-yn-3-ol
117	Ethinamate	1-ethynylcyclohexanolcarbamate
118	Estazolam	8-chloro-6-phenyl-4 <i>H</i> - <i>s</i> -triazolo[4,3- <i>a</i>][1,4]benzodiazepine
119	Ethyl loflazepate	ethyl 7-chloro-5-(<i>o</i> -fluorophenyl)-2,3-dihydro-2-oxo- 1 <i>H</i> -1,4-benzodiazepine-3- carboxylate
120	<i>N</i> -ethylamphetamine	<i>N</i> -ethyl- α -methylphenethylamine
121	Etizolam	4-(2-Chlorophenyl)-2-ethyl-9-methyl-6 <i>H</i> -thieno[3,2- <i>f</i>][1,2,4] triazolo [4,3 <i>a</i>][1,4] diazepine
122	Fludiazepam	7-chloro-5-(<i>o</i> -fluorophenyl)-1,3-dihydro-1-methyl-2 <i>H</i> - 1,4-benzodiazepin-2-one
123	Flurazepam	7-chloro-1-[2-(diethylamino)ethyl]-5-(<i>o</i> -fluorophenyl)- 1,3-dihydro-2 <i>H</i> -1,4-benzodiazepin-2-one
124	Fencamfamin	<i>N</i> -ethyl-3-phenyl-2-norbornanamine

24 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

125	Fenproporex	(±)-3-[(α-methylphenylethyl) amino]propionitrile
126	Flualprazolam	8-Chloro-6-(2-fluoro-phenyl)-1-methyl-4h- benzo[f][1,2,4]triazolo[4,3-a][1,4] diazepime
127	Halazepam	7-chloro-1,3-dihydro-5-phenyl-1-(2,2,2-trifluoroethyl)- 2 <i>H</i> -1,4-benzodiazepin-2-one
128	Haloxazolam	10-bromo-11b-(<i>o</i> -fluorophenyl)-2,3,7,11b- tetrahydrooxazolo[3,2- <i>d</i>][1,4]benzodiazepin- 6(5 <i>H</i>)-one
129	Ketazolam	11-chloro-8,12b-dihydro-2,8-dimethyl-12b-phenyl-4 <i>H</i> -[1,3]oxazino[3,2- <i>d</i>][1,4]benzodiazepin-4,7(6 <i>H</i>)-dione
130	Lefetamine (SPA)	(-)- <i>N,N</i> -dimethyl-1,2-diphenylethylamine
131	Loprazolam	6-(<i>o</i> -chlorophenyl)-2,4-dihydro-2-[(4-methyl-1-piperazinyl)methylene]-8-nitro-1 <i>H</i> -imidazo[1,2- <i>a</i>][1,4]benzodiazepin-1-one
132	Lorazepam	7-chloro-5-(<i>o</i> -chlorophenyl)-1,3-dihydro-3-hydroxy-2 <i>H</i> - 1,4-benzodiazepin-2-one
133	Lormetazepam	7-chloro-5-(<i>o</i> -chlorophenyl)-1,3-dihydro-3-hydroxy-1- methyl-2 <i>H</i> -1,4- benzodiazepin-2-one
134	Mazindol	5-(<i>p</i> -chlorophenyl)-2,5-dihydro-3 <i>H</i> -imidazo[2,1- <i>a</i>]isoindol-5-ol
135	Meprobamate	2-methyl-2-propyl-1,3-propanedioldicarbamate
136	Methylphenobarbital	5-ethyl-1-methyl-5-phenylbarbituric acid
137	Methyprylon	3,3-diethyl-5-methyl-2,4-piperidine-dione
138	Medazepam	7-chloro-2,3-dihydro-1-methyl-5-phenyl-1 <i>H</i> -1,4- benzodiazepine
139	Mefenorex	<i>N</i> -(3-chloropropyl)-α-methylphenethylamine

140	Midazolam	8-chloro-6-(<i>o</i> -fluorophenyl)-1-methyl-4 <i>H</i> -imidazo[1,5- <i>a</i>][1,4]benzodiazepine
141	Mesocarb	3-(α -methylphenethyl)- <i>N</i> -(phenylcarbamoyl)sydnone imine
142	Nimetazepam	1,3-dihydro-1-methyl-7-nitro-5-phenyl-2 <i>H</i> -1,4-benzodiazepin-2-one
143	Nitrazepam	1,3-dihydro-7-nitro-5-phenyl-2 <i>H</i> -1,4-benzodiazepin-2-one
144	Nordazepam	7-chloro-1,3-dihydro-5-phenyl-2 <i>H</i> -1,4-benzodiazepin-2-one
145	Oxazepam	7-chloro-1,3-dihydro-3-hydroxy-5-phenyl-2 <i>H</i> -1,4-benzodiazepin-2-one
146	Oxazolam	10-chloro-2,3,7,11 <i>b</i> -tetrahydro-2-methyl-11 <i>b</i> -phenyloxazolo[3,2- <i>d</i>][1,4]benzodiazepin-6(5 <i>H</i>)-one
147	Phendimetrazine	(+)-(2 <i>S</i> ,3 <i>S</i>)-3,4-dimethyl-2-phenylmorpholine
148	Phenobarbital	5-ethyl-5-phenylbarbituric acid
149	Phentermine	α,α -dimethylphenethylamine
150	Pipradrol	1,1-diphenyl-1-(2-piperidyl) methanol
151	Pinazepam	7-chloro-1,3-dihydro-5-phenyl-1-(2-propynyl)-2 <i>H</i> -1,4-benzodiazepin-2-one
152	Prazepam	7-chloro-1-(cyclopropylmethyl)-1,3-dihydro-5-phenyl-2 <i>H</i> -1,4-benzodiazepin-2-one
153	Pyrovalerone	4'-methyl-2-(1-pyrrolidinyl) valerophenone
154	Pemoline	2-amino-5-phenyl-2-oxazolin-4-one
155	Phenazepam (Fenazepam)	7-bromo-5-(2-chlorophenyl)-1,3-dihydro-2 <i>H</i> -1,4-benzodiazepin-2-one
156	Secbutabarbital	5- <i>sec</i> -butyl-5-ethylbarbituric acid
157	Temazepam	7-chloro-1,3-dihydro-3-hydroxy-1-methyl-5-phenyl-2 <i>H</i> -1,4-benzodiazepin-2-one

26 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

158	Tetrazepam	7-chloro-5-(1-cyclohexen-1-yl)-1,3-dihydro-1-methyl-2 <i>H</i> -1,4-benzodiazepin-2-one
159	Triazolam	8-chloro-6-(<i>o</i> -chlorophenyl)-1-methyl-4 <i>H</i> - <i>s</i> -triazolo[4,3- <i>a</i>][1,4]benzodiazepine
160	Vinylbital	5-(1-methylbutyl)-5-vinylbarbituric acid
161	Zolpidem	<i>N,N</i> ,6-trimethyl-2- <i>p</i> -tolylimidazo[1,2- <i>a</i>]pyridine-3-acetamide

1. The isomers, unless specifically excepted, of the drugs in this Section whenever the existence of such isomers is possible within the specific chemical designation.
2. The esters and ethers, unless appearing in another part, of the drugs in this Section whenever the existence of such esters or ethers is possible.
3. The salts of the dangerous drugs mentioned in this Section, including the salts of the isomers, whenever the formation of such salts is possible.
4. Any substance, that are substantially similar to the parent substances listed in this Section, which typically exhibiting high abuse potential.
5. Any chemical analogue with modification in any of the atom of the parent substance listed in this Section by any atom or specific group of atoms (functional group), which typically exhibiting high abuse potential.
6. Substances, preparations or mixtures containing any proportion of drug/drugs in this Section and isomers, esters and salts as specified in the paragraphs 1, 2, 3, 4 and 5 above.

SECTION 3

The groups of substances, including any salt or stereoisomeric form of such substances and any preparation, mixture or a product containing such substances as indicated below:—

1. **Amphetamine analogues**, other than listed in the above Section 2, in which the 1-amino-2-phenylethane nucleus carries any of the following substituent, either alone or in combination:—
 - (a) 1 or 2 alkyl substituents, each with up to 6 carbon atoms, attached to the nitrogen atom;

- (b) 1 or 2 methyl substituents or an ethyl substituent, attached to the carbon atom adjacent to the nitrogen atom;
- (c) a hydroxy substituent attached to the carbon atom adjacent to the benzene ring;
- (d) any combination of up to 5 alkyl substituent and/or alkoxy substituent and/or alkylamino substituent and/or alkylthio substituent (each with up to 6 carbon atoms, including cyclic substituent) and/or halogen substituent and/or nitro substituent and/or amino substituent, attached to the benzene ring.

2. Pethidine analogues, in which any substance (not being listed in above Section 1) structurally derived from pethidine (4-phenylpiperidine nucleus) by modification in any of the atom by any atom or specific group of atoms (functional group) or stereoisomeric form of any such substance, any preparation or product containing any such substance and thereof, any of the following ways:-

- (a) by replacement of the 1-methyl group by an acyl, alkyl whether or not unsaturated, benzyl or phenethyl group, whether or not further substituted;
- (b) by substitution in the piperidine ring with alkyl or alkenyl groups or with a propano bridge, whether or not further substituted;
- (c) by substitution in the 4-phenyl ring with alkyl, alkoxy, aryloxy, halogen or haloalkyl groups;
- (d) by replacement of the 4-ethoxycarbonyl by any other alkoxy carbonyl or any alkoxyalkyl or acyloxy group;
- (e) by formation of an N-oxide or of a quaternary base.

3. Phencyclidine analogues, any substance other than listed in the above Section 2, being chemical substances with the 1-alkylamino-1-aryl cyclohexane (arylcycloalkylamines) structure, with any combination of the followings:-

- (a) the alkylamino substituent is 1-piperidinyl, 1-pyrrolidinyl, 4-morpholinyl, or any other substituent with up to 6 carbon atoms in the alkyl portion;
- (b) the aryl substituent is phenyl, thienyl, pyridinyl, or pyrrolidinyl;

28 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

- (c) the aryl substituent, carries any combination of up to 5 alkyl substituents and/or alkoxy substituent (each with up to 6 carbon atoms, including cyclic substituents) and/or halogen substituents;
- (d) any related substances, including any salt or stereoisomeric form of such substances, and any preparation or product containing such substances.

4. Fentanyl analogues, any substance other than listed in above Section 1, in which the N-[1-(2-phenethyl)-4-piperidyl]aniline nucleus has additional substituents, either alone or in combination or by any modification attached as follows:-

- (a) by replacement of the phenyl portion of the phenethyl group by any heteromonocycle whether or not further substituted in the heterocycle;
- (b) by substitution in the phenethyl group with alkyl, alkenyl, alkoxy, hydroxy, halogen, haloalkyl, amino or nitro groups;
- (c) by substitution in the piperidine ring with alkyl or alkenyl groups;
- (d) by substitution in the aniline ring with alkyl, alkoxy, alkylendioxy, halogen or haloalkyl groups;
- (e) by substitution at the 4-position of the piperidine ring with anyalkoxycarbonyl or alkoxyalkyl or acyloxy group;
- (f) by replacement of the N-propionyl group by another acyl group; or
- (g) any substances (other than a substance listed in Section 1), structurally derived from (1-Methyl- 4-piperidyl)-N-phenylformamide by any substitution and thereof.

5. Methaqualone analogues, any substance other than listed in the above Section 2, in which the 3-arylquinazolin-4-one nucleus has additional substituents, either alone or in combination, attached as follows:-

- (a) an alkyl substituent, with up to 6 carbon atoms, attached at the 2 position;

- (b) any combination of up to 5 alkyl substituents and/or alkoxy substituents (each with up to 6 carbon atoms, including cyclic substituents) and/or halogen substituents, attached to each of the aryl rings.

6. Tryptamines analogues, which any substance (other than a substance listed in the above Section 2 or serotonin) structurally derived from 2-(1Hindol-3-yl) ethanamine (tryptamine) or from a ring- hydroxy by modification in any of the atom by any atom or specific group of atoms (functional group), including any ether, salt or stereoisomeric form of any such substance, any preparation or product containing any such substance and thereof, such as-

- (a) by substitution at the nitrogen atom of the side chain to any extent with alkyl or alkenyl substituents or by inclusion of the nitrogen atom of the side chain (and no other atoms of the side chain) in acyclic structure;
- (b) by substitution at the carbon atom adjacent to the nitrogen atom of the side chain with alkyl or alkenyl substituents;
- (c) by substitution in the 6-membered ring to any extent with alkyl, alkoxy, haloalkyl, thioalkyl, alkylenedioxy, or halide substituents;
- (d) by substitution at the 2-position of the tryptamine ring system with an alkyl substituent.

7. Synthetic Cathinones and their analogues.

Any substance, (other than a substance listed in the above Section 2 or bupropion) that is structurally derived from 2- amino-1-phenylpropan-1-one by modification in any of the atom by any substitution by an atom or a specific group of atoms (functional group) or substituent including any salt or stereoisomeric form thereof, and any preparation or product containing thereof.

8. Aminodanes and their analogues.

Any aminodane (other than listed in the above Sections) and any substance, including any salt or stereoisomeric form of such substances, and any preparation or product containing such substances.

9. Phenethylamines and their analogues.

Any phenethylamine substance (other than a substance listed in the above Section 2), including any type of positional isomer in the phenyl ring by modification in any of the atom by any substitution by an atom or a specific group of atoms (functional group), substituted substances such as the '2C series', ring substituted amphetamines such as the 'D series', any benzodifurans or its substituent and any others substance thereof, including any salt or stereoisomeric form thereof, and any preparation or product containing thereof.

- 10.** Any substance (not being bupropion, cathinone, diethylpropion, pyrovalerone or not being listed for the time being specified in above Sections) structurally derived from 2-amino-1-phenyl-1-propanone by modification in any of the following ways, that is to say-

- (a) by substitution in the phenyl ring to any extent with alkyl, alkoxy, alkylendioxy, haloalkyl or halide substituents, whether or not further substituted in the phenyl ring by one or more other univalent substituents;
- (b) by substitution at the 3-position with an alkyl substituent;
- (c) by substitution at the nitrogen atom with alkyl or dialkyl groups, or by inclusion of the nitrogen atom in a cyclic structure.

- 11.** Any substance (other than a substance listed in above Sections) structurally derived from 2-aminopropan-1-one by substitution at the 1-position with any monocyclic or fused-polycyclic ring system or not being listed for the time being specified in above Sections or not being a phenyl ring or alkylendioxyphenyl ring system), whether or not the substance is further modified in any of the following ways, that is to say-

- (a) by substitution in the ring system to any extent with alkyl, alkoxy, alkylendioxy haloalkyl or halide substituents, whether or not further substituted in the ring system by one or more other univalent substituents;
- (b) by substitution at the 3-position with an alkyl substituent;
- (c) by substitution at the 2-amino nitrogen atom with alkyl or dialkyl groups, or by inclusion of the 2-amino nitrogen atom in a cyclic structure.

12. Any substance (not being listed in above Sections or not being pipradrol) structurally derived from piperidine, pyrrolidine, azepane, morpholine or pyridine by substitution at a ring carbon atom with a diphenylmethyl group, whether or not the substance is further modified in any of the following ways, that is to say-
- (a) by substitution in any of the phenyl rings to any extent with alkyl, alkoxy, haloalkyl or halide groups;
 - (b) by substitution at the methyl carbon atom with an alkyl, hydroxyalkyl or hydroxy group;
 - (c) by substitution at the ring nitrogen atom with an alkyl, alkenyl, haloalkyl or hydroxyalkyl group.
13. Any substance falls into the category of **“Synthetic Cannabinoids”** (other than listed in above Section 2), any salt or stereoisomeric form of such substances, and any preparation or product containing such substances:-
- (a) Any substance other than listed in above Section 2, containing a 3-(1-naphthylmethyl)indole structure with substitution at the nitrogen atom of the indole ring by an atom or any specific group of atoms (functional group), and any derivatives of the above substances including any salt or stereoisomeric form of the above substances or derivatives, and any preparation or product containing the above substances or derivatives;
 - (b) Any substance other than listed in above Section 2, containing a 3-(1-naphthoyl)pyrrole structure with substitution at the nitrogen atom of the pyrrole ring by an atom or any specific group of atoms (functional group), and any derivatives of the above substances containing functional groups, including any salt or stereoisomeric form of the above substances or derivatives, and any preparation or product containing the above substances or derivative;
 - (c) Any substance other than listed in above Section 2, containing a naphthylideneindene structure with any substitution at any position of the indene ring by an atom or any specific group of atoms (functional group), and any derivatives of the above substances containing hydroxy and/or carboxylic acid groups, including any salt or stereoisomeric form of the above substances or derivatives, and any preparation or product containing the above substances or derivatives;

32 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

- (d) Any substance other than listed in above Section 2, containing a 2-(3-hydroxycyclohexyl)phenol structure with substitution at any position of the phenolic ring by an atom or any specific group of atoms (functional group), and any derivatives of the above substances containing hydroxy and/or carboxylic acid groups, including any salt or stereoisomeric form of the above substances or derivatives, and any preparation or product containing the above substances or derivatives.

14. The analogues *gamma*-Hydroxybutyrate (GHB) and—

- (a) the esters, ethers, and amides of GHB; and
- (b) all substances from which GHB can be derived, including (without limitation)—
- (i) 1,4-butanediol;
 - (ii) *gamma*-aminobutyric acid;
 - (iii) *gamma*-butyrolactone;
 - (iv) *gamma*-hydroxybutyraldehyde; and
- (c) the salts of GHB (including sodium oxybate) and the salts of any substance referred to in paragraph (a) or paragraph (b); and
- (d) any substance, preparation, or mixture containing any proportion of GHB or any substance referred to in any of paragraphs (a) to (c).

15. Plant based substances causing a psychoactive effect

Any part of the plant other than listed in above Sections 1 and 2, any extract or preparation thereof of the following plants:—

- (a) Khat (*Catha edulis*);
- (b) Kratom (*Mitragyna speciosa*);
- (c) Salvia (*Salvia divinorum*);
- (d) Chacruna (*Psychotria viridis*);
- (e) Mimosa hostilis (*Mimosa tenuiflora*);

Poisons, Opium and Dangerous Drugs (Amendment) Act, No. 41 of 2022 33

- (f) Hawaiian Baby Woodrose (*Argyrea nervosa*);
- (g) Iboga (*Tabernanthe iboga*),

or any other plant containing any dangerous drug or a substance substantially similar to dangerous drugs or an substituted analogue of a dangerous drug listed in above Sections 1 and 2, which typically exhibiting high abuse potential.”.

- (2) by the repeal of Part III of that Schedule and the substitution thereof of the following Part:-

“PART III

(section 54A)

PART III		
<i>Column I Nature of Offences</i>	<i>Column II Pure Quantities</i>	<i>Column III Penalty</i>
Traffics, possess, imports or exports	Opium	
-do-	1 kilogramme or above	Death or life imprisonment.
-do-	500 grammes to less than 1 kilogramme	Life imprisonment.
-do-	50 grammes to less than 500 grammes	Fine not less than Two Hundred Thousand Rupees and not exceeding Five Hundred Thousand Rupees and imprisonment of either description for a period not less than ten years and not exceeding fifteen years or to both such fine and imprisonment.
-do-	10 grammes to less than 50 grammes	Fine not less than One Hundred Thousand Rupees and not exceeding Two Hundred Thousand Rupees and imprisonment of either description for a period not less than five years and not exceeding ten years or to both such fine and imprisonment.

34 *Poisons, Opium and Dangerous Drugs
(Amendment) Act, No. 41 of 2022*

-do-	Less than 10 grammes	Fine not exceeding One Hundred Thousand Rupees and imprisonment of either description for a period not less than two years and not exceeding five years or to both such fine and imprisonment.
Morphine, Cocaine, Heroin and Methamphetamine		
-do-	5 grammes or above	Death or life imprisonment.
-do-	3 grammes to less than 5 grammes	Fine not less than Two Hundred Thousand Rupees and not exceeding Five Hundred Thousand Rupees and imprisonment of either description for a period not less than ten years and not exceeding twenty years or to both such fine and imprisonment.
-do-	2 grammes to less than 3 grammes	Fine not less than One Hundred Thousand Rupees and not exceeding Two Hundred Thousand Rupees and imprisonment of either description for a period not less than seven years and not exceeding ten years or to both such fine and imprisonment.
-do-	Less than 2 grammes	Fine not less than Twenty Five Thousand Rupees and not exceeding Fifty Thousand Rupees and imprisonment of either description for a period not less than three years and not exceeding five years or to both such fine and imprisonment.
Cannabis		
-do-	100 kilogrammes or above	Fine not less than Two Hundred Thousand Rupees and not exceeding Five Hundred Thousand Rupees and imprisonment of either description for a period not less than ten years and not exceeding fifteen years or to both such fine and imprisonment.

Poisons, Opium and Dangerous Drugs (Amendment) Act, No. 41 of 2022 35

-do-	5 kilogrammes to less than 100 kilogrammes	Fine not less than One Hundred Thousand Rupees and not exceeding Two Hundred Thousand Rupees and imprisonment of either description for a period not less than five years and not exceeding ten years or to both such fine and imprisonment.
-do-	1 kilogramme to less than 5 kilogrammes	Fine not less than Fifty Thousand Rupees and not exceeding One Hundred Thousand Rupees and imprisonment of either description for a period not less than two years and not exceeding five years or to both such fine and imprisonment.
-do-	Less than 1 kilogramme	Fine not less than Twenty Thousand Rupees and not exceeding Fifty Thousand Rupees and imprisonment of either description for a period not less than one year and not exceeding two years or to both such fine and imprisonment.

7. For the avoidance of doubt, it is hereby declared that the provisions of section 6 shall not apply in respect of an offence which was committed prior to the date of coming into operation of this Act.

Avoidance of doubt

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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**APPROPRIATION (AMENDMENT)
ACT, No. 42 OF 2022**

[Certified on 30th of November, 2022]

Printed on the Order of Government

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This Act can be downloaded from www.documents.gov.lk



Appropriation (Amendment) Act, No. 42 of 2022

[Certified on 30th of November, 2022]

L.D.—O. 36/2022

AN ACT TO AMEND THE APPROPRIATION ACT, NO. 30 OF 2021

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. 42 of 2022.

Short title
- 2.** Section 2 of the Appropriation Act, No. 30 of 2021 as amended by Act, No. 21 of 2022 is hereby further amended in paragraph (b) of subsection (1) thereof, by the substitution for the words “rupees three thousand eight hundred forty four billion”, of the words “rupees four thousand five hundred seven billion”.

Amendment of section 2 of Act, No. 30 of 2021
- 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

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, NO. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

APPROPRIATION ACT, No. 43 OF 2022

[Certified on 08th of December, 2022]

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Appropriation Act, No. 43 of 2022

[Certified on 08th of December, 2022]

L.D. – O. 26/2022

AN ACT TO PROVIDE FOR THE SERVICE OF THE FINANCIAL YEAR 2023; 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. 43 of 2022. Short title

2. (1) Without prejudice to anything in 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 to be rupees three thousand six hundred fifty seven billion two hundred sixty five million six hundred thirty eight thousand for the service of the period beginning on January 1, 2023 and ending on December 31, 2023 (in this Act referred to as the “financial year 2023”), shall be met – Appropriation for financial year, 2023

(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 borrowing made in the financial year 2023, which are hereby authorized in terms of relevant laws for moneys to be raised whether in or outside Sri Lanka, for and on behalf of the Government, provided that the balance outstanding of such borrowing at any given time during the financial year 2023 or at the end of the financial year 2023 shall not exceed rupees four thousand nine hundred seventy 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:

Provided that, the difference between the total short-term borrowing raised during the financial year 2023 and the total settlement of short-term borrowing made during the financial year 2023 shall only be considered in deciding the volume of short-term borrowing for the purposes of calculating the borrowing made during the financial year 2023 as specified in this section.

(2) The sum of rupees three thousand six hundred fifty seven billion two hundred sixty five million six hundred thirty eight 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, shall be rupees four thousand two hundred twenty two billion two hundred thirty three million three hundred sixty two thousand for the service of the period beginning on January 1, 2023 and ending on December 31, 2023. 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.

3. (1) The receipts of the Government during the financial year 2023, 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 2023.

Financial provisions in respect of certain activities of the Government for the financial year 2023

(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 2023 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 2023, 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.

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 2023

4. Whenever at any time during the financial year 2023, 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.

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.

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.

Money allocated to the “Development Activities” Programme may be transferred to any other Programme under any other Head

(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 provisions of the Fiscal Management (Responsibility) Act, No.3 of 2003.

7. Where the Minister is satisfied-

- (a) that receipts from taxes and other sources will be less than the amounts anticipated to finance authorized expenditure; or
- (b) that amounts originally appropriated for a particular purpose or purposes are no longer required,

Power of Minister to limit expenditure previously authorized

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.

Power of Minister to vary the maximum and minimum limits specified in the Third Schedule to this Act

8. (1) The Minister with the approval of the Government may, on or before May 31, 2024, by Order, vary or alter-

- (a) any of the maximum limits specified in Column II, Column IV and Column V; and
- (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; and
- (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.

[Sections 2, 5 and 6]

FIRST SCHEDULE
ESTIMATE — 2023
Sums Payable for General Services

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 1 - 25	Special Spending Units		
	Recurrent	23,622,940,000	
	Capital	1,474,600,000	
Made up as follows:-			
Head 1	His Excellency the President Programme 01 Operational Activities Programme 02 Development Activities	2,794,350,000 -	487,800,000 500,000,000
Head 2	Office of the Prime Minister Programme 01 Operational Activities	925,700,000	86,300,000
Head 4	Judges of the Superior Courts Programme 01 Operational Activities	383,500,000	13,500,000
Head 5	Office of the Cabinet of Ministers Programme 01 Operational Activities	178,300,000	85,000,000
Head 6	Office of the Public Service Commission Programme 01 Operational Activities	308,840,000	13,100,000
Head 7	Judicial Service Commission Programme 01 Operational Activities	102,620,000	800,000
Head 8	National Police Commission Programme 01 Operational Activities	148,700,000	4,700,000

Appropriation Act, No. 43 of 2022

7

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 9	Administrative Appeals Tribunal Programme 01 Operational Activities	33,700,000	300,000
Head 10	Commission to Investigate Allegations of Bribery or Corruption Programme 01 Operational Activities	781,560,000	28,800,000
Head 11	Office of the Finance Commission Programme 01 Operational Activities	110,400,000	3,300,000
Head 13	Human Rights Commission of Sri Lanka Programme 01 Operational Activities	282,300,000	2,000,000
Head 16	Parliament Programme 01 Operational Activities	3,695,950,000	120,200,000
Head 17	Office of the Leader of the House of Parliament Programme 01 Operational Activities	69,850,000	700,000
Head 18	Office of the Chief Government Whip of Parliament Programme 01 Operational Activities	159,000,000	1,000,000
Head 19	Office of the Leader of the Opposition of Parliament Programme 01 Operational Activities	215,500,000	19,700,000
Head 20	Election Commission Programme 01 Operational Activities	10,903,660,000	86,000,000

8
Appropriation Act, No. 43 of 2022

Head 21	National Audit Office		
	Programme 01 Operational Activities	2,457,430,000	21,000,000
Head 22	Office of the Parliamentary Commissioner for Administration		
	Programme 01 Operational Activities	54,280,000	300,000
Head 25	Delimitation Commission		
	Programme 01 Operational Activities	17,300,000	100,000

Ministry of Buddha Sasana, Religious and Cultural Affairs

Recurrent 6,355,000,000
Capital 1,585,000,000

Made up as follows :-

Head 101	Minister of Buddha Sasana, Religious and Cultural Affairs		
	Programme 01 Operational Activities	553,000,000	135,000,000
	Programme 02 Development Activities	959,000,000	443,500,000
Head 201	Department of Buddhist Affairs		
	Programme 01 Operational Activities	101,000,000	8,000,000
	Programme 02 Development Activities	1,491,000,000	44,000,000
Head 202	Department of Muslim Religious and Cultural Affairs		
	Programme 02 Development Activities	163,000,000	21,000,000
Head 203	Department of Christian Religious Affairs		
	Programme 02 Development Activities	192,000,000	21,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 204	Department of Hindu Religious and Cultural Affairs Programme 02 Development Activities	258,000,000	36,000,000
Head 205	Department of Public Trustee Programme 01 Operational Activities	81,000,000	5,000,000
Head 206	Department of Cultural Affairs Programme 01 Operational Activities Programme 02 Development Activities	147,000,000 634,000,000	6,000,000 156,500,000
Head 207	Department of Archaeology Programme 01 Operational Activities Programme 02 Development Activities	319,000,000 967,000,000	11,000,000 150,000,000
Head 208	Department of National Museums Programme 01 Operational Activities Programme 02 Development Activities	70,000,000 230,000,000	3,000,000 227,000,000
Head 209	Department of National Archives Programme 01 Operational Activities Programme 02 Development Activities	103,000,000 87,000,000	7,000,000 311,000,000

10
Appropriation Act, No. 43 of 2022

Ministry of Finance, Economic Stabilization and National Policies

Recurrent 274,012,962,000
Capital 334,752,778,000

Made up as follows :-

Head 102	Minister of Finance, Economic Stabilization and National Policies		
	Programme 01 Operational Activities	1,276,535,000	328,400,000
	Programme 02 Development Activities	-	1,897,500,000
Head 237	Department of National Planning		
	Programme 01 Operational Activities	8,146,830,000	2,772,000,000
Head 238	Department of Fiscal Policy		
	Programme 01 Operational Activities	81,300,000	1,250,000
Head 239	Department of External Resources		
	Programme 01 Operational Activities	451,280,000	1,340,200,000
Head 240	Department of National Budget		
	Programme 01 Operational Activities	267,200,000	358,000,000
	Programme 02 Development Activities	167,787,953,000	168,311,228,000
Head 241	Department of Public Enterprises		
	Programme 01 Operational Activities	624,550,000	75,554,500,000
Head 242	Department of Management Services		
	Programme 01 Operational Activities	108,300,000	2,050,000
Head 243	Department of Development Finance		
	Programme 01 Operational Activities	21,441,290,000	900,000
	Programme 02 Development Activities	-	66,041,300,000
Head 244	Department of Trade and Investment Policies		
	Programme 01 Operational Activities	72,570,000	1,100,000
Head 245	Department of Public Finance		
	Programme 01 Operational Activities	95,500,000	7,800,000

Appropriation Act, No. 43 of 2022

11

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 246	Department of Inland Revenue Programme 01 Operational Activities	4,713,300,000	10,255,400,000
Head 247	Sri Lanka Customs Programme 01 Operational Activities	4,798,415,000	483,400,000
Head 248	Department of Excise Programme 01 Operational Activities	3,410,500,000	507,000,000
Head 249	Department of Treasury Operations Programme 01 Operational Activities	57,412,280,000	5,482,100,000
Head 250	Department of State Accounts Programme 01 Operational Activities	114,900,000	30,400,000
Head 251	Department of Valuation Programme 01 Operational Activities	736,400,000	42,600,000
Head 252	Department of Census and Statistics Programme 01 Operational Activities	1,285,300,000	1,305,700,000
Head 280	Department of Project Management and Monitoring Programme 02 Development Activities	101,760,000	-
Head 296	Department of Import and Export Control Programme 01 Operational Activities	132,440,000	24,900,000

12
Appropriation Act, No. 43 of 2022

Head 323	Department of Legal Affairs Programme 01 Operational Activities	22,900,000	-
Head 324	Department of Management Audit Programme 01 Operational Activities	64,736,000	2,350,000
Head 329	Department of Information Technology Management Programme 01 Operational Activities	825,893,000	2,000,000
Head 333	Office of the Comptroller General Programme 01 Operational Activities	40,830,000	700,000

Ministry of Defence

Recurrent 359,648,000,000
Capital 49,980,000,000

Made up as follows :-

Head 103	Minister of Defence Programme 01 Operational Activities Programme 02 Development Activities	7,114,214,000 7,082,410,000	7,520,730,000 5,123,475,000
Head 222	Sri Lanka Army Programme 01 Operational Activities	204,939,001,000	4,777,000,000
Head 223	Sri Lanka Navy Programme 01 Operational Activities	63,841,875,000	11,897,000,000
Head 224	Sri Lanka Air Force Programme 01 Operational Activities	46,882,300,000	19,745,995,000

Appropriation Act, No. 43 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 304	Department of Meteorology Programme 02 Development Activities	374,300,000	118,800,000
Head 320	Department of Civil Security Programme 01 Operational Activities	19,540,600,000	372,500,000
Head 325	Department of Sri Lanka Coast Guard Programme 01 Operational Activities	65,750,000	369,500,000
Head 334	Department of Multi-purpose Development Task Force Programme 01 Operational Activities	9,807,550,000	55,000,000
Ministry of Mass Media			
	Recurrent	25,360,000,000	
	Capital	2,780,000,000	
Made up as follows :-			
Head 105	Minister of Mass Media Programme 01 Operational Activities Programme 02 Development Activities	413,000,000 511,000,000	136,000,000 388,000,000
Head 210	Department of Government Information Programme 01 Operational Activities	394,000,000	221,000,000
Head 211	Department of Government Printing Programme 01 Operational Activities	5,842,000,000	235,000,000
Head 308	Department of Posts Programme 02 Development Activities	18,200,000,000	1,800,000,000
Ministry of Justice, Prison Affairs and Constitutional Reforms			
	Recurrent	27,500,000,000	
	Capital	5,800,000,000	

14

Appropriation Act, No. 43 of 2022

Made up as follows :-

Head 110	Minister of Justice, Prison Affairs and Constitutional Reforms Programme 01 Operational Activities	4,385,200,000	2,566,200,000
Head 228	Courts Administration Programme 01 Operational Activities	9,465,000,000	1,776,000,000
Head 229	Attorney General's Department Programme 01 Operational Activities	1,968,500,000	117,500,000
Head 230	Legal Draftsman's Department Programme 01 Operational Activities	148,700,000	4,100,000
Head 231	Department of Debt Conciliation Board Programme 01 Operational Activities	76,600,000	900,000
Head 232	Department of Prisons Programme 01 Operational Activities	9,797,000,000	1,034,000,000
Head 233	Department of Government Analyst Programme 01 Operational Activities	718,000,000	285,000,000
Head 234	Office of the Registrar of the Supreme Court Programme 01 Operational Activities	370,000,000	5,000,000
Head 235	Law Commission of Sri Lanka Programme 01 Operational Activities	21,000,000	1,300,000
Head 326	Department of Community Based Corrections Programme 01 Operational Activities	550,000,000	10,000,000

Ministry of Health

Recurrent 267,499,998,000
Capital 55,000,000,000

Made up as follows :-

Head 111	Minister of Health Programme 01 Operational Activities	124,566,998,000	5,382,000,000
	Programme 02 Development Activities	140,983,000,000	49,558,000,000

Appropriation Act, No. 43 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 220	Department of Ayurveda		
	Programme 01 Operational Activities	133,000,000	6,000,000
	Programme 02 Development Activities	1,817,000,000	54,000,000
	Ministry of Foreign Affairs		
	Recurrent Capital	18,600,000,000	400,000,000
	Made up as follows :-		
Head 112	Minister of Foreign Affairs		
	Programme 01 Operational Activities	131,650,000	7,000,000
	Programme 02 Development Activities	18,468,350,000	393,000,000
	Ministry of Trade, Commerce and Food Security		
	Recurrent Capital	1,739,500,000	4,336,500,000
	Made up as follows :-		
Head 116	Minister of Trade, Commerce and Food Security		
	Programme 01 Operational Activities	437,300,000	22,200,000
	Programme 02 Development Activities	657,000,000	3,943,000,000
Head 295	Department of Commerce		
	Programme 01 Operational Activities	185,600,000	9,900,000
Head 298	Department of Measurement Units, Standards and Services		
	Programme 01 Operational Activities	179,800,000	-
Head 299	National Intellectual Property Office of Sri Lanka		
	Programme 01 Operational Activities	64,500,000	10,000,000

Head 300	Department of Food Commissioner Programme 01 Operational Activities	102,900,000	324,800,000
Head 301	Department of Co-operative Development (Registrar of Co-operative Societies) Programme 01 Operational Activities	89,500,000	26,000,000
Head 302	Co-operative Employees Commission Programme 01 Operational Activities	22,900,000	600,000

Ministry of Transport and Highways

Recurrent 49,494,000,000
Capital 325,249,000,000

Made up as follows :-

Head 117	Minister of Transport and Highways Programme 01 Operational Activities Programme 02 Development Activities	933,000,000 16,200,000,000	28,100,000 302,392,100,000
Head 306	Department of Sri Lanka Railways Programme 02 Development Activities	30,280,000,000	21,563,300,000
Head 307	Department of Motor Traffic Programme 02 Development Activities	2,081,000,000	1,265,500,000

Ministry of Agriculture

Recurrent 81,000,000,000
Capital 34,370,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :-			
Head 118	Minister of Agriculture		
	Programme 01 Operational Activities	2,313,136,000	111,025,000
	Programme 02 Development Activities	61,906,000,000	25,491,475,000
Head 281	Department of Agrarian Development		
	Programme 01 Operational Activities	584,250,000	158,500,000
	Programme 02 Development Activities	9,075,500,000	4,361,500,000
Head 285	Department of Agriculture		
	Programme 01 Operational Activities	632,100,000	81,000,000
	Programme 02 Development Activities	5,686,914,000	3,299,500,000
Head 292	Department of Animal Production and Health		
	Programme 01 Operational Activities	802,100,000	91,000,000
	Programme 02 Development Activities	-	776,000,000
Ministry of Power and Energy			
	Recurrent	1,000,000,000	
	Capital	36,200,000,000	
Made up as follows :-			
Head 119	Minister of Power and Energy		
	Programme 01 Operational Activities	766,000,000	36,093,000,000
	Programme 02 Development Activities	234,000,000	107,000,000

Ministry of Tourism and Lands

Recurrent 7,500,000,000
Capital 3,850,000,000

Made up as follows :-

Head 122	Minister of Tourism and Lands		
	Programme 01 Operational Activities	653,200,000	111,800,000
	Programme 02 Development Activities	-	2,880,000,000
Head 286	Department of Land Commissioner General		
	Programme 02 - Development Activities	578,000,000	72,000,000
Head 287	Department of Land Title Settlement		
	Programme 02 - Development Activities	668,000,000	12,000,000
Head 288	Department of Surveyor General of Sri Lanka		
	Programme 01 Operational Activities	291,000,000	139,000,000
	Programme 02 Development Activities	4,140,000,000	430,000,000
Head 322	Department of National Botanical Gardens		
	Programme 02 Development Activities	630,500,000	169,500,000
Head 327	Department of Lands Use Policy Planning		
	Programme 02 Development Activities	539,300,000	35,700,000

Ministry of Urban Development and Housing

Recurrent 4,047,800,000
Capital 44,443,960,000

Appropriation Act, No. 43 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :			
Head 123	Minister of Urban Development and Housing		
	Programme 01 Operational Activities	1,511,460,000	41,900,000
	Programme 02 Development Activities	1,191,000,000	43,740,200,000
Head 291	Department of Coast Conservation and Coastal Resource Management		
	Programme 01 Operational Activities	325,000,000	388,350,000
Head 309	Department of Buildings		
	Programme 01 Operational Activities	158,000,000	3,700,000
	Programme 02 Development Activities	378,000,000	14,000,000
Head 310	Department of Government Factories		
	Programme 02 Development Activities	291,500,000	50,400,000
Head 311	Department of National Physical Planning		
	Programme 01 Operational Activities	192,840,000	205,410,000
Ministry of Education			
	Recurrent	184,100,000,000	
	Capital	48,060,000,000	

Made up as follows :-

Head 126	Minister of Education		
	Programme 01 Operational Activities	50,442,000,000	4,298,000,000
	Programme 02 Development Activities	60,907,000,000	37,361,000,000

20

Appropriation Act, No. 43 of 2022

Head 212	Department of Examinations Programme 02 Development Activities	10,628,000,000	185,000,000
Head 213	Department of Educational Publications Programme 02 Development Activities	89,000,000	84,000,000
Head 214	University Grants Commission Programme 02 Development Activities	59,651,000,000	6,000,000,000
Head 215	Department of Technical Education and Training Programme 01 Operational Activities Programme 02 Development Activities	278,000,000 2,038,000,000	15,000,000 106,000,000
Head 335	National Education Commission Programme 01 Operational Activities	67,000,000	11,000,000

Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government

Recurrent 782,617,000,000
Capital 73,637,000,000

Made up as follows :-

Head 130	Minister of Public Administration, Home Affairs, Provincial Councils and Local Government Programme 01 Operational Activities Programme 02 Development Activities	15,959,000,000 55,000,000	562,000,000 32,290,000,000
Head 236	Department of Official Languages Programme 01 Operational Activities	188,000,000	3,000,000

Appropriation Act, No. 43 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 253	Department of Pensions Programme 01 Operational Activities	353,664,000,000	56,000,000
Head 254	Department of Registrar General Programme 01 Operational Activities	3,167,000,000	293,000,000
Head 255	District Secretariat, Colombo Programme 01 Operational Activities	1,450,000,000	200,000,000
Head 256	District Secretariat, Gampaha Programme 01 Operational Activities	1,427,000,000	286,000,000
Head 257	District Secretariat, Kalutara Programme 01 Operational Activities	1,386,000,000	189,000,000
Head 258	District Secretariat, Kandy Programme 01 Operational Activities	1,835,000,000	37,000,000
Head 259	District Secretariat, Matale Programme 01 Operational Activities	1,003,000,000	119,000,000
Head 260	District Secretariat, Nuwara-Eliya Programme 01 Operational Activities	692,000,000	18,000,000
Head 261	District Secretariat, Galle Programme 01 Operational Activities	2,052,000,000	76,000,000
Head 262	District Secretariat, Matara Programme 01 Operational Activities	1,667,000,000	140,000,000

22

Appropriation Act, No. 43 of 2022

Head 263	District Secretariat, Hambantota Programme 01 Operational Activities	1,172,000,000	236,000,000
Head 264	District Secretariat/ Kachcheri - Jaffna Programme 01 Operational Activities	1,544,000,000	34,000,000
Head 265	District Secretariat/ Kachcheri - Mannar Programme 01 Operational Activities	385,000,000	144,000,000
Head 266	District Secretariat/ Kachcheri - Vavuniya Programme 01 Operational Activities	364,000,000	28,000,000
Head 267	District Secretariat/ Kachcheri - Mullaitivu Programme 01 Operational Activities	490,000,000	29,000,000
Head 268	District Secretariat/ Kachcheri - Killinochchi Programme 01 Operational Activities	436,000,000	29,000,000
Head 269	District Secretariat/ Kachcheri - Batticaloa Programme 01 Operational Activities	1,322,000,000	293,000,000
Head 270	District Secretariat, Ampara Programme 01 Operational Activities	1,622,000,000	71,000,000
Head 271	District Secretariat/ Kachcheri - Trincomalee Programme 01 Operational Activities	671,000,000	68,000,000
Head 272	District Secretariat, Kurunegala Programme 01 Operational Activities	2,612,000,000	58,000,000
Head 273	District Secretariat, Puttalam Programme 01 Operational Activities	1,100,000,000	139,000,000

Appropriation Act, No. 43 of 2022

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 274	District Secretariat, Anuradhapura Programme 01 Operational Activities	1,400,000,000	155,000,000
Head 275	District Secretariat - Polonnaruwa Programme 01 Operational Activities	655,000,000	234,000,000
Head 276	District Secretariat - Badulla Programme 01 Operational Activities	1,194,000,000	127,000,000
Head 277	District Secretariat, Moneragala Programme 01 Operational Activities	822,000,000	210,000,000
Head 278	District Secretariat, Rathnapura Programme 01 Operational Activities	1,351,000,000	263,000,000
Head 279	District Secretariat, Kegalle Programme 01 Operational Activities	1,682,000,000	250,000,000
Head 312	Western Provincial Council Programme 01 Operational Activities Programme 02 Development Activities	65,229,000,000 -	- 3,368,000,000
Head 313	Central Provincial Council Programme 01 Operational Activities Programme 02 Development Activities	44,817,000,000 -	- 4,116,000,000
Head 314	Southern Provincial Council Programme 01 Operational Activities Programme 02 Development Activities	47,300,000,000 -	- 3,908,000,000

24

Appropriation Act, No. 43 of 2022

Head 315	Northern Provincial Council			
	Programme 01	Operational Activities	34,550,000,000	-
	Programme 02	Development Activities	-	4,460,000,000
Head 316	North Western Provincial Council			
	Programme 01	Operational Activities	43,526,000,000	-
	Programme 02	Development Activities	-	3,903,000,000
Head 317	North Central Provincial Council			
	Programme 01	Operational Activities	28,331,000,000	-
	Programme 02	Development Activities	-	4,184,000,000
Head 318	Uva Provincial Council			
	Programme 01	Operational Activities	32,801,000,000	-
	Programme 02	Development Activities	-	4,347,000,000
Head 319	Sabaragamuwa Provincial Council			
	Programme 01	Operational Activities	43,677,000,000	-
	Programme 02	Development Activities	-	4,282,000,000
Head 321	Eastern Provincial Council			
	Programme 01	Operational Activities	39,019,000,000	-
	Programme 02	Development Activities	-	4,432,000,000

Ministry of Plantation Industries

Recurrent	5,850,000,000
Capital	8,800,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Made up as follows :-			
Head 135	Minister of Plantation Industries		
	Programme 01 Operational Activities	1,165,000,000	49,120,000
	Programme 02 Development Activities	3,212,000,000	7,542,880,000
Head 289	Department of Export Agriculture		
	Programme 02 Development Activities	854,000,000	437,000,000
Head 293	Department of Rubber Development		
	Programme 02 Development Activities	469,000,000	721,000,000
Head 337	Department of Cinnamon Industry Development		
	Programme 02 Development Activities	150,000,000	50,000,000
Ministry of Industries			
	Recurrent	3,179,300,000	
	Capital	5,870,600,000	
Made up as follows :-			
Head 149	Minister of Industries		
	Programme 01 Operational Activities	710,600,000	74,600,000
	Programme 02 Development Activities	1,966,400,000	5,737,000,000
Head 297	Department of Registrar of Companies		
	Programme 01 Operational Activities	91,300,000	-
Head 303	Department of Textile Industries		
	Programme 02 Development Activities	411,000,000	59,000,000
Ministry of Fisheries			
	Recurrent	2,950,000,000	
	Capital	3,600,000,000	

26

Appropriation Act, No. 43 of 2022

Made up as follows :-

Head 151	Minister of Fisheries			
	Programme 01	Operational Activities	412,000,000	88,000,000
	Programme 02	Development Activities	1,753,000,000	3,437,000,000
Head 290	Department of Fisheries and Aquatic Resources			
	Programme 01	Operational Activities	785,000,000	75,000,000

Ministry of Environment

Recurrent **1,563,600,000**
Capital **659,000,000**

Made up as follows :-

Head 160	Minister of Environment			
	Programme 01	Operational Activities	759,600,000	15,100,000
	Programme 02	Development Activities	804,000,000	643,900,000

Ministry of Wildlife and Forest Resources Conservation

Recurrent **4,956,000,000**
Capital **3,715,000,000**

Made up as follows :-

Head 161	Minister of Wildlife and Forest Resources Conservation			
	Programme 01	Operational Activities	405,800,000	14,000,000
	Programme 02	Development Activities	-	2,354,000,000

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Head 283	Department of Forests Conservation Programme 01 Operational Activities	1,800,100,000	916,000,000
Head 284	Department of Wildlife Conservation Programme 01 Operational Activities	2,157,000,000	260,000,000
Head 294	Department of National Zoological Gardens Programme 02 Development Activities	593,100,000	171,000,000
Ministry of Water Supply			
	Recurrent	969,900,000	
	Capital	73,404,200,000	
Made up as follows :-			
Head 166	Minister of Water Supply Programme 01 Operational Activities Programme 02 Development Activities	549,300,000 -	62,200,000 71,803,000,000
Head 332	Department of National Community Water Supply Programme 01 Operational Activities	420,600,000	1,539,000,000

Ministry of Women, Child Affairs and Social Empowerment

Recurrent 149,000,000,000
Capital 3,250,000,000

Made up as follows :-

Head 171	Minister of Women, Child Affairs and Social Empowerment		
	Programme 01 Operational Activities	1,335,000,000	124,000,000
	Programme 02 Development Activities	39,709,000,000	2,859,000,000
Head 216	Department of Social Services		
	Programme 01 Operational Activities	100,000,000	2,000,000
	Programme 02 Development Activities	788,000,000	34,000,000
Head 217	Department of Probation and Childcare Services		
	Programme 01 Operational Activities	44,000,000	1,000,000
	Programme 02 Development Activities	340,000,000	64,000,000
Head 331	Department of Samurdhi Development		
	Programme 01 Operational Activities	502,000,000	8,000,000
	Programme 02 Development Activities	106,182,000,000	158,000,000

Ministry of Ports, Shipping and Aviation

Recurrent 1,516,000,000
Capital 2,160,000,000

Made up as follows :-

Head 176	Minister of Ports, Shipping and Aviation		
	Programme 01 Operational Activities	403,100,000	13,000,000
	Programme 02 Development Activities	1,003,000,000	2,140,000,000
Head 336	Merchant Shipping Secretariat		
	Programme 02 Development Activities	109,900,000	7,000,000

Appropriation Act, No. 43 of 2022

Head
No.

Recurrent
Expenditure
Rs.

Capital
Expenditure
Rs.

30

Ministry of Technology

Recurrent **5,697,000,000**

Capital **1,843,000,000**

Made up as follows :-

Head 186 Minister of Technology

Programme 01 Operational Activities

199,000,000

43,000,000

Programme 02 Development Activities

5,498,000,000

1,800,000,000

Ministry of Investment Promotion

Recurrent **855,000,000**

Capital **1,370,000,000**

Made up as follows :-

Head 187 Minister of Investment Promotion

Programme 01 Operational Activities

382,000,000

14,000,000

Programme 02 Development Activities

473,000,000

1,356,000,000

Appropriation Act, No. 43 of 2022

Ministry of Public Security

Recurrent 121,496,000,000
Capital 16,772,000,000

Made up as follows :-

Head 189	Minister of Public Security Programme 01 Operational Activities	12,222,000,000	1,420,000,000
Head 225	Department of Police Programme 01 Operational Activities	104,630,000,000	11,750,000,000
Head 226	Department of Immigration and Emigration Programme 01 Operational Activities	2,894,000,000	2,332,000,000
Head 227	Department of Registration of Persons Programme 01 Operational Activities	1,750,000,000	1,270,000,000

Ministry of Labour and Foreign Employment

Recurrent 4,920,000,000
Capital 1,953,000,000

Made up as follows :-

Head 193	Minister of Labour and Foreign Employment Programme 01 Operational Activities Programme 02 Development Activities	1,547,000,000 145,000,000	392,000,000 17,000,000
Head 221	Department of Labour Programme 01 Operational Activities Programme 02 Development Activities	1,606,000,000 1,073,000,000	472,000,000 1,038,000,000
Head 328	Department of Manpower and Employment Programme 01 Operational Activities Programme 02 Development Activities	549,000,000 -	7,000,000 27,000,000

Appropriation Act, No. 43 of 2022

31

<i>Head No.</i>		<i>Recurrent Expenditure Rs.</i>	<i>Capital Expenditure Rs.</i>
Ministry of Sports and Youth Affairs			
	Recurrent	6,050,000,000	
	Capital	4,200,000,000	
Made up as follows :-			
Head 194	Minister of Sports and Youth Affairs		
	Programme 01 Operational Activities	1,004,000,000	476,000,000
	Programme 02 Development Activities	3,652,000,000	2,900,000,000
Head 219	Department of Sports Development		
	Programme 01 Operational Activities	133,000,000	8,000,000
	Programme 02 Development Activities	1,261,000,000	816,000,000
Ministry of Irrigation			
	Recurrent	8,900,000,000	
	Capital	75,750,000,000	
Made up as follows :-			
Head 198	Minister of Irrigation		
	Programme 01 Operational Activities	585,000,000	248,000,000
	Programme 02 Development Activities	4,091,000,000	64,293,000,000
Head 282	Department of Irrigation		
	Programme 01 Operational Activities	924,000,000	26,000,000
	Programme 02 Development Activities	3,300,000,000	11,183,000,000
	Total	2,432,000,000,000	1,225,265,638,000

[Section 2]

SECOND SCHEDULE

ESTIMATE — 2023

Expenditure of the Government, Authorized by the Constitution and other Laws 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>Provision of the Constitution and Law under which expenditure is authorized</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	5,850,000	—	5,850,000
4	Judges of the Superior Courts	Article 108 of the Constitution	Programme 01-Operational Activities	100,000,000	—	100,000,000
6	Office of the Public Service Commission	Chapter IX of the Constitution	Programme 01-Operational Activities	10,260,000	—	10,260,000
7	Judicial Service Commission	Chapter XV A of the Constitution	Programme 01-Operational Activities	2,580,000	—	2,580,000
8	National Police Commission	Chapter XVIII A of the Constitution	Programme 01-Operational Activities	8,100,000	—	8,100,000

Appropriation Act, No. 43 of 2022

33

10	Commission to Investigate Allegations of Bribery or Corruption	The Commission to Investigate Allegations of Bribery or Corruption Act, No. 19 of 1994	Programme 01-Operational Activities	4,740,000	—	4,740,000
16	Parliament	Article 65 of the Constitution	Programme 01-Operational Activities	2,700,000	—	2,700,000
20	Election Commission	Article 103 of the Constitution	Programme 01-Operational Activities	5,940,000	—	5,940,000
21	National Audit Office	Article 153 of the Constitution	Programme 01-Operational Activities	1,570,000	—	1,570,000
22	Office of the Parliamentary Commissioner for Administration	Article 156 of the Constitution	Programme 01-Operational Activities	1,620,000	—	1,620,000
111	Ministry of Health	Medical Ordinance (Chapter 105)	Programme 01-Operational Activities	2,000	—	2,000

34

Appropriation Act, No. 43 of 2022

<i>Head No.</i>	<i>Unit/Ministry/Department or Institution by whom expenditure is incurred</i>	<i>Provision of the Constitution and Law under which expenditure is authorized</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) Section 6(1) of the Active Liability Management Act, No. 8 of 2018	Programme 01-Operational Activities	2,137,120,000,000	2,019,970,000,000	4,157,090,000,000
253	Department of Pensions	Widows' and Orphans' Pension Fund Ordinance (Chapter 431), Widowers' and Orphans' Pensions Act, No. 24 of 1983, Widows' and Orphans' Pension Scheme (Armed Forces) Act, No. 18 of 1970, School Teachers' Pensions Act (Chapter 432)	Programme 01-Operational Activities	65,000,000,000	—	65,000,000,000

THIRD SCHEDULE

ESTIMATE — 2023

Limits of Advance Accounts 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	40,000,000	18,000,000	130,000,000	—
2	Office of the Prime Minister	00201	Advances to Public Officers	25,000,000	12,000,000	85,000,000	—
3	Judges of the Superior Courts	00401	Advances to Public Officers	1,000,000	300,000	4,000,000	—
4	Office of the Cabinet of Ministers	00501	Advances to Public Officers	3,500,000	3,000,000	18,000,000	—
5	Office of the Public Service Commission	00601	Advances to Public Officers	10,000,000	8,000,000	50,000,000	—
6	Judicial Service Commission	00701	Advances to Public Officers	3,000,000	1,700,000	15,000,000	—
7	National Police Commission	00801	Advances to Public Officers	3,000,000	2,200,000	15,000,000	—
8	Administrative Appeals Tribunal	00901	Advances to Public Officers	500,000	500,000	2,500,000	—
9	Commission to Investigate Allegations of Bribery or Corruption	01001	Advances to Public Officers	12,000,000	7,000,000	40,000,000	—
10	Commission to Investigate Allegations of Bribery or Corruption	01002	Advancing monies to be used in bribery detection as bribes	100,000,000	1,000,000	275,000,000	—

11	Office of the Finance Commission	01101	Advances to Public Officers	3,000,000	2,500,000	15,000,000	—
12	Parliament	01601	Advances to Public Officers	30,000,000	30,000,000	150,000,000	—
13	Office of the Leader of the House of Parliament	01701	Advances to Public Officers	2,000,000	1,600,000	7,000,000	—
14	Office of the Chief Govt. Whip of Parliament	01801	Advances to Public Officers	2,500,000	1,800,000	8,500,000	—
15	Office of the Leader of the Opposition of Parliament	01901	Advances to Public Officers	2,500,000	1,800,000	10,000,000	—
16	Elections Commission	02001	Advances to Public Officers	30,000,000	25,000,000	120,000,000	—
17	National Audit Office	02101	Advances to Public Officers	100,000,000	70,000,000	280,000,000	—
18	Office of the Parliamentary Commissioner for Administration	02201	Advances to Public Officers	1,000,000	700,000	4,500,000	—
19	Delimitation Commission	02501	Advances to Public Officers	500,000	200,000	2,000,000	—
20	Minister of Buddha Sasana, Religious and Cultural Affairs	10101	Advances to Public Officers	80,000,000	31,500,000	220,000,000	—
21	Minister of Finance, Economic Stabilization and National Polices	10201	Advances to Public Officers	20,000,000	15,200,000	75,000,000	—
22	Minister of Defence	10301	Advances to Public Officers	100,000,000	55,000,000	320,000,000	—
23	Minister of Mass Media	10501	Advances to Public Officers	8,000,000	5,000,000	35,000,000	—
24	Minister of Justice, Prisons Affairs and Constitutional Reforms	11001	Advances to Public Officers	50,000,000	21,000,000	150,000,000	—

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.
25	Minister of Health	11101	Advances to Public Officers	1,800,000,000	1,330,000,000	3,720,000,000	—
26	Foreign Affairs Minister	11201	Advances to Public Officers	40,000,000	40,000,000	125,000,000	—
27	Minister of Trade, Commerce and Food Security	11601	Advances to Public Officers	20,000,000	4,000,000	40,000,000	—
28	Minister of Transport and Highways	11701	Advances to Public Officers	40,000,000	16,000,000	120,000,000	—
29	Minister of Agriculture	11801	Advances to Public Officers	120,000,000	44,000,000	285,000,000	—
30	Minister of Power and Energy	11901	Advances to Public Officers	10,000,000	7,200,000	30,000,000	—
31	Minister of Tourism and Lands	12201	Advances to Public Officers	25,000,000	12,000,000	100,000,000	—
32	Minister of Urban Development and Housing	12301	Advances to Public Officers	60,000,000	27,500,000	300,000,000	—
33	Minister of Education	12601	Advances to Public Officers	3,500,000,000	1,000,000,000	5,000,000,000	—
34	Minister of Public Administration, Home Affairs, Provincial Councils and Local Government	13001	Advances to Public Officers	1,100,000,000	500,000,000	2,200,000,000	—

35	Minister of Plantation Industries	13501	Advances to Public Officers	40,000,000	20,000,000	100,000,000	—
36	Minister of Industries	14901	Advances to Public Officers	90,000,000	15,000,000	150,000,000	—
37	Minister of Fisheries	15101	Advances to Public Officers	10,000,000	6,000,000	40,000,000	—
38	Minister of Environment	16001	Advances to Public Officers	30,000,000	8,000,000	70,000,000	—
39	Minister of Wildlife and Forest Resources Conservation	16101	Advances to Public Officers	7,000,000	3,500,000	25,000,000	—
40	Minister of Water Supply	16601	Advances to Public Officers	7,000,000	5,000,000	40,000,000	—
41	Minister of Women, Child Affairs and Social Empowerment	17101	Advances to Public Officers	80,000,000	35,000,000	220,000,000	—
42	Minister of Ports, Shipping and Aviation	17601	Advances to Public Officers	10,000,000	4,800,000	40,000,000	—
43	Minister of Technology	18601	Advances to Public Officers	3,000,000	800,000	8,000,000	—
44	Minister of Investment Promotion	18701	Advances to Public Officers	2,000,000	1,500,000	12,000,000	—
45	Minister of Public Security	18901	Advances to Public Officers	60,000,000	42,500,000	90,000,000	—
46	Minister of Labour and Foreign Employment	19301	Advances to Public Officers	80,000,000	32,300,000	250,000,000	—
47	Minister of Sport and Youth Affairs	19401	Advances to Public Officers	50,000,000	20,000,000	180,000,000	—
48	Minister of Irrigation	19801	Advances to Public Officers	30,000,000	11,000,000	100,000,000	—
49	Department of Buddhist Affairs	20101	Advances to Public Officers	50,000,000	20,000,000	130,000,000	—
50	Department of Muslim Religious and Cultural Affairs	20201	Advances to Public Officers	4,000,000	2,800,000	10,000,000	—
51	Department of Christian Religious Affairs	20301	Advances to Public Officers	3,000,000	1,400,000	10,000,000	—

SRL No.	Ministries / Departments	Item No.	I Activities of the Government	II	III	IV	V
				Maximum Limits of Expenditure of Activities of the Government	Minimum Limits of Receipts to be credited to the Accounts of Activities of the Government	Maximum Limits of Debit Balance of Activities of the Government	Maximum Limits of Liabilities of Activities of the Government
				Rs.	Rs.	Rs.	Rs.
52	Department of Hindu Religious and Cultural Affairs	20401	Advances to Public Officers	8,000,000	5,000,000	30,000,000	—
53	Department of Public Trustee	20501	Advances to Public Officers	4,000,000	2,400,000	14,000,000	—
54	Department of Cultural Affairs	20601	Advances to Public Officers	40,000,000	18,000,000	100,000,000	—
55	Department of Archaeology	20701	Advances to Public Officers	60,000,000	35,000,000	160,000,000	—
56	Department of National Museums	20801	Advances to Public Officers	20,000,000	10,000,000	60,000,000	—
57	Department of National Archives	20901	Advances to Public Officers	7,000,000	3,500,000	30,000,000	—
58	Department of Government Information	21001	Advances to Public Officers	15,000,000	10,500,000	60,000,000	—
59	Department of Government Printing	21101	Advances to Public Officers	60,000,000	55,000,000	270,000,000	—
60	Department of Examination	21201	Advances to Public Officers	25,000,000	21,000,000	100,000,000	—
61	Department of Educational Publications	21301	Advances to Public Officers	15,000,000	7,000,000	65,000,000	—
62	Department of Educational Publications	21302	Printing and Publicity and Sales of Publications	30,000,000,000	30,000,000,000	20,000,000,000	1,600,000,000
63	Department of Technical Education and Training	21501	Advances to Public Officers	60,000,000	40,000,000	150,000,000	—

64	Department of Social Services	21601	Advances to Public Officers	20,000,000	17,000,000	75,000,000	—
65	Department of Probation and Child Care Services	21701	Advances to Public Officers	15,000,000	10,000,000	45,000,000	—
66	Department of Sports Development	21901	Advances to Public Officers	13,000,000	9,500,000	50,000,000	—
67	Department of Ayurveda	22001	Advances to Public Officers	50,000,000	34,000,000	216,000,000	—
68	Department of Labour	22101	Advances to Public Officers	100,000,000	73,000,000	290,000,000	—
69	Sri Lanka Army	22201	Advances to Public Officers	3,000,000,000	2,000,000,000	5,000,000,000	—
70	Sri Lanka Navy	22301	Advances to Public Officers	450,000,000	350,000,000	600,000,000	—
71	Sri Lanka Navy	22302	Stores Advance Account (Explosive items)	6,400,000,000	8,320,000,000	2,120,000,000	—
72	Sri Lanka Air Force	22401	Advances to Public Officers	400,000,000	310,000,000	500,000,000	—
73	Department of Police	22501	Advances to Public Officers	2,400,000,000	2,400,000,000	2,700,000,000	—
74	Department of Immigration and Emigration	22601	Advances to Public Officers	40,000,000	40,000,000	180,000,000	—
75	Department of Registration of Persons	22701	Advances to Public Officers	40,000,000	38,000,000	170,000,000	—
76	Courts Administration	22801	Advances to Public Officers	600,000,000	350,000,000	1,750,000,000	—
77	Attorney General's Department	22901	Advances to Public Officers	30,000,000	18,000,000	80,000,000	—
78	Legal Draftsman's Department	23001	Advances to Public Officers	5,000,000	3,100,000	20,000,000	—
79	Department of Debt Conciliation Board	23101	Advances to Public Officers	1,000,000	400,000	5,000,000	—
80	Department of Prisons	23201	Advances to Public Officers	150,000,000	130,000,000	250,000,000	—
81	Department of Prisons	23202	Prisons Industrial and Agricultural Undertakings	110,000,000	120,000,000	65,000,000	15,000,000

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.
82	Department of Government Analyst	23301	Advances to Public Officers	7,000,000	6,000,000	28,000,000	—
83	Office of the Registrar of the Supreme Court	23401	Advances to Public Officers	20,000,000	10,000,000	50,000,000	—
84	Law Commission of Sri Lanka	23501	Advances to Public Officers	2,000,000	500,000	6,000,000	—
85	Department of Official Languages	23601	Advances to Public Officers	7,000,000	5,200,000	29,000,000	—
86	Department of National Planning	23701	Advances to Public Officers	5,000,000	4,500,000	18,000,000	—
87	Department of Fiscal Policy	23801	Advances to Public Officers	3,500,000	1,500,000	11,000,000	—
88	Department of External Resources	23901	Advances to Public Officers	6,000,000	4,000,000	26,000,000	—
89	Department of National Budget	24001	Advances to Public Officers	9,000,000	4,900,000	30,000,000	—
90	Department of Public Enterprises	24101	Advances to Public Officers	5,000,000	3,500,000	16,000,000	—
91	Department of Management Services	24201	Advances to Public Officers	5,500,000	3,300,000	20,000,000	—
92	Department of Development Finance	24301	Advances to Public Officers	4,000,000	2,000,000	12,000,000	—
93	Department of Trade and Investment Policies	24401	Advances to Public Officers	4,000,000	3,000,000	14,000,000	—
94	Department of Public Finance	24501	Advances to Public Officers	4,000,000	3,800,000	14,000,000	—
95	Department of Inland Revenue	24601	Advances to Public Officers	90,000,000	86,000,000	400,000,000	—

96	Sri Lanka Customs	24701 Advances to Public Officers	60,000,000	54,000,000	250,000,000	—
97	Sri Lanka Customs	24702 Seized and forfeited goods Advance Account	16,000,000	4,000,000	75,000,000	—
98	Department of Excise	24801 Advances to Public Officers	45,000,000	40,000,000	180,000,000	—
99	Department of Treasury Operations	24901 Advances to Public Officers	8,000,000	5,000,000	30,000,000	—
100	Department of State Accounts	25001 Advances to Public Officers	5,000,000	2,900,000	16,000,000	—
101	Department of State Accounts	25002 Advances for Payments on behalf of other Governments	2,500,000	1,000,000	1,000,000	—
102	Department of State Accounts	25003 Miscellaneous Advances	10,000,000	2,000,000	160,000,000	—
103	Department of Valuation	25101 Advances to Public Officers	30,000,000	22,000,000	115,000,000	—
104	Department of Census and Statistics	25201 Advances to Public Officers	40,000,000	32,000,000	150,000,000	—
105	Department of Pensions	25301 Advances to Public Officers	40,000,000	40,000,000	180,000,000	—
106	Department of Registrar-General	25401 Advances to Public Officers	90,000,000	77,000,000	310,000,000	—
107	District Secretariat , Colombo	25501 Advances to Public Officers	60,000,000	50,000,000	230,000,000	—
108	District Secretariat, Gampaha	25601 Advances to Public Officers	80,000,000	40,000,000	260,000,000	—
109	District Secretariat , Kalutara	25701 Advances to Public Officers	80,000,000	62,000,000	350,000,000	—
110	District Secretariat, Kandy	25801 Advances to Public Officers	70,000,000	65,000,000	230,000,000	—
111	District Secretariat , Matale	25901 Advances to Public Officers	50,000,000	43,000,000	220,000,000	—
112	District Secretariat, Nuwara-Eliya	26001 Advances to Public Officers	35,000,000	31,000,000	125,000,000	—
113	District Secretariat, Galle	26101 Advances to Public Officers	80,000,000	67,000,000	300,000,000	—
114	District Secretariat, Matara	26201 Advances to Public Officers	80,000,000	60,000,000	300,000,000	—
115	District Secretariat, Hambantota	26301 Advances to Public Officers	60,000,000	44,000,000	250,000,000	—
116	District Secretariat/ Kachcheri-Jaffna	26401 Advances to Public Officers	70,000,000	55,000,000	200,000,000	—

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.
117	District Secretariat/ Kachcheri-Mannar	26501	Advances to Public Officers	15,000,000	12,000,000	60,000,000	—
118	District Secretariat/ Kachcheri-Vavuniya	26601	Advances to Public Officers	15,000,000	12,000,000	65,000,000	—
119	District Secretariat/ Kachcheri-Mullaitivu	26701	Advances to Public Officers	15,000,000	11,000,000	55,000,000	—
120	District Secretariat/ Kachcheri-Killinochchi	26801	Advances to Public Officers	15,000,000	11,500,000	50,000,000	—
121	District Secretariat/ Kachcheri-Batticaloa	26901	Advances to Public Officers	40,000,000	38,000,000	170,000,000	—
122	District Secretariat - Ampara	27001	Advances to Public Officers	70,000,000	52,000,000	250,000,000	—
123	District Secretariat/ Kachcheri-Trincomalee	27101	Advances to Public Officers	35,000,000	24,000,000	140,000,000	—
124	District Secretariat, Kurunagala	27201	Advances to Public Officers	85,000,000	90,000,000	300,000,000	—
125	District Secretariat, Puttalam	27301	Advances to Public Officers	50,000,000	50,000,000	200,000,000	—
126	District Secretariat, Anuradhapura	27401	Advances to Public Officers	70,000,000	65,000,000	260,000,000	—
127	District Secretariat, Polonnaruwa	27501	Advances to Public Officers	30,000,000	25,000,000	120,000,000	—
128	District Secretariat, Badulla	27601	Advances to Public Officers	60,000,000	46,000,000	230,000,000	—
129	District Secretariat, Monaragala	27701	Advances to Public Officers	35,000,000	30,000,000	130,000,000	—

130	District Secretariat, Ratnapura	27801	Advances to Public Officers	60,000,000	48,000,000	285,000,000	—
131	District Secretariat, Kegalle	27901	Advances to Public Officers	50,000,000	46,000,000	200,000,000	—
132	Department of Project Management and Supervision	28001	Advances to Public Officers	4,000,000	3,500,000	20,000,000	—
133	Department of Agrarian Development	28101	Advances to Public Officers	350,000,000	200,000,000	650,000,000	—
134	Department of Irrigation	28201	Advances to Public Officers	250,000,000	155,000,000	800,000,000	—
135	Department of Forest Conservation	28301	Advances to Public Officers	60,000,000	48,000,000	300,000,000	—
136	Department of Wildlife Conservation	28401	Advances to Public Officers	50,000,000	52,000,000	270,000,000	—
137	Department of Agriculture	28501	Advances to Public Officers	250,000,000	190,000,000	1,000,000,000	—
138	Department of Agriculture	28502	Maintenance of Agricultural Farms and Seed Sales	700,000,000	700,000,000	70,000,000	—
139	Department of Land Commissioner General	28601	Advances to Public Officers	20,000,000	15,600,000	80,000,000	—
140	Department of Land Title Settlement	28701	Advances to Public Officers	25,000,000	18,000,000	80,000,000	—
141	Department of Surveyor General of Sri Lanka	28801	Advances to Public Officers	150,000,000	105,000,000	430,000,000	—
142	Department of Export Agriculture	28901	Advances to Public Officers	40,000,000	35,000,000	150,000,000	—
143	Department of Fisheries and Aquatic Resources	29001	Advances to Public Officers	20,000,000	20,000,000	100,000,000	—
144	Department of Coast Conservation and Coastal Resource Management	29101	Advances to Public Officers	12,000,000	8,500,000	47,000,000	—

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				Rs.	Rs.	Rs.	Rs.
145	Department of Animal Production and Health	29201	Advances to Public Officers	35,000,000	24,000,000	130,000,000	—
146	Department of Rubber Development	29301	Advances to Public Officers	25,000,000	15,000,000	80,000,000	—
147	Department of National Zoological Gardens	29401	Advances to Public Officers	40,000,000	15,000,000	120,000,000	—
148	Department of Commerce	29501	Advances to Public Officers	4,500,000	3,000,000	22,000,000	—
149	Department of Import and Export Control	29601	Advances to Public Officers	4,000,000	2,800,000	29,000,000	—
150	Department of The Registrar of Companies	29701	Advances to Public Officers	8,000,000	6,000,000	30,000,000	—
151	Department of Measurement Units, Standards and Services	29801	Advances to Public Officers	10,000,000	4,000,000	35,000,000	—
152	National Intellectual Property Office of Sri Lanka	29901	Advances to Public Officers	5,000,000	3,000,000	15,000,000	—
153	Department of Food Commissioner	30001	Advances to Public Officers	5,000,000	3,000,000	20,000,000	—
154	Department of Co-operative Development (Registrar of Co-operative Societies)	30101	Advances to Public Officers	5,000,000	2,500,000	20,000,000	—

155	Co-operative Employees Commission	30201	Advances to Public Officers	2,000,000	800,000	6,000,000	—
156	Department of Textile Industries	30301	Advances to Public Officers	5,000,000	3,500,000	30,000,000	—
157	Department of Meteorology	30401	Advances to Public Officers	10,000,000	8,600,000	35,000,000	—
158	Department of Sri Lanka Railways	30601	Advances to Public Officers	500,000,000	450,000,000	1,500,000,000	—
159	Department of Sri Lanka Railways	30602	Railway Stores Advance Account	2,500,000,000	2,144,000,000	9,000,000,000	1,500,000,000
160	Department of Motor Traffic	30701	Advances to Public Officers	26,000,000	25,000,000	130,000,000	—
161	Department of Posts	30801	Advances to Public Officers	900,000,000	720,000,000	2,300,000,000	—
162	Department of Buildings	30901	Advances to Public Officers	25,000,000	17,000,000	95,000,000	—
163	Department of Government Factories	31001	Advances to Public Officers	28,000,000	17,000,000	125,000,000	—
164	Department of Government Factories	31002	Government Factory Stores Advance Account	120,000,000	120,000,000	40,000,000	30,000,000
165	Department of Government Factories	31003	Government Factory Work Done Advance Account	400,000,000	390,000,000	190,000,000	1,000,000
166	Department of National Physical Planning	31101	Advances to Public Officers	15,000,000	6,800,000	50,000,000	—
167	Department of Civil Security	32001	Advances to Public Officers	500,000,000	360,000,000	900,000,000	—
168	Department of National Botanical Gardens	32201	Advances to Public Officers	25,000,000	23,000,000	110,000,000	—
169	Department of Legal Affairs	32301	Advances to Public Officers	1,200,000	450,000	3,500,000	—

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				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.
170	Department of Management						
	Auditing	32401	Advances to Public Officers	3,000,000	2,500,000	10,000,000	—
171	Department of Community Based						
	Corrections	32601	Advances to Public Officers	50,000,000	10,000,000	85,000,000	—
172	Department of Land Use Policy						
	Planning	32701	Advances to Public Officers	20,000,000	15,000,000	80,000,000	—
173	Department of Manpower and						
	Employment	32801	Advances to Public Officers	30,000,000	12,000,000	85,000,000	—
174	Department of Information						
	Technology Management	32901	Advances to Public Officers	3,000,000	1,900,000	12,000,000	—
175	Department of Samurdhi						
	Development	33101	Advances to Public Officers	480,000,000	205,950,000	450,000,000	—
176	Department of National Community						
	Water Supply	33201	Advances to Public Officers	11,000,000	6,000,000	30,000,000	—
177	Office of the Comptroller General	33301	Advances to Public Officers	1,500,000	1,200,000	6,000,000	—
178	Department of Multi - purpose						
	Development Task Force	33401	Advances to Public Officers	40,000,000	15,000,000	100,000,000	—

179	National Education Commission	33501	Advances to Public Officers	1,500,000	500,000	7,500,000	—
180	Merchant Shipping Secretariat	33601	Advances to Public Officers	2,000,000	1,200,000	7,000,000	—
181	Department of Cinnamon Industry Development	33701	Advances to Public Officers	1,000,000	100,000	900,000	—
Total				61,637,700,000	55,637,700,000	77,587,500,000	3,146,000,000

Appropriation Act, No. 43 of 2022

English Acts of the Parliament can be purchased at the "PRAKASHANA PIYASA", DEPARTMENT OF
GOVERNMENT PRINTING, No. 118, Dr. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**VALUE ADDED TAX (AMENDMENT)
ACT, No. 44 OF 2022**

[Certified on 14th of December, 2022]

Printed on the Order of Government

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Value Added Tax (Amendment)
Act, No. 44 of 2022

[Certified on 14th of December, 2022]

L. D.— O. 16/2022

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

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

1. This Act may be cited as the Value Added Tax (Amendment) Act, No. 44 of 2022. Short title

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 Act, No.14 of 2002
 - (1) in item (v) of sub-paragraph (v) of subsection (1) of that section by the substitution for the words and figures “November 30, 2019; and” of the words and figures “November 30, 2019;”;
 - (2) in item (vi) of sub-paragraph (v) of subsection (1) of that section by the substitution for the words and figures, “commencing on or after January 1, 2020” of the words and figures “commencing on or after January 1, 2020 but ending on or before May 31, 2022;”;
 - (3) by the insertion immediately after the item (vi) of subparagraph (v) of subsection (1) of that section of the following:-
 - “(vii) for the period commencing on June 1, 2022 and ending on June 30, 2022 and for any taxable period commencing on or after July 1, 2022 but ending on August 31, 2022 at the rate of twelve *per centum* (of which the tax fraction is 3/28); and

“(viii) for the period commencing on September 1, 2022 and ending on September 30, 2022 and for any taxable period commencing on or after October 1, 2022 at the rate of fifteen *per centum* (of which the tax fraction is $\frac{3}{23}$).”.

Amendment of
section 10 of
the principal
enactment

3. Section 10 of the principal enactment is hereby amended in subsection (1) of that section as follows:-

(1) by the substitution in paragraph (vi), for the words and figures, “on or after January 1, 2020, carries on” of the words and figures “on or after January 1, 2020 but on or before September 30, 2022, carries on”;

(2) by the insertion immediately after paragraph (vi), of the following:-

“(vii) on or after October 1, 2022, 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, is twenty million rupees or more; 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 eighty 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, made in Sri Lanka, in the succeeding one month or three months taxable period, as the case may be, is likely to exceed twenty million rupees or in the succeeding twelve months period is likely to exceed eighty million rupees.”.

(3) in the second proviso to subsection (1), by the substitution for the words and figures “from May 2, 2016.” of the following:-

“from May 2, 2016:

Provided further, for the purposes of paragraph (vii), the requirement for the registration shall arise from the date on which this (Amendment) Act comes into operation.”;

4. The First Schedule to the principal enactment is hereby amended in Part II thereof as follows:-

Amendment of
the First
Schedule to the
principal
enactment

(1) by the substitution in sub-item (d) of item (xi) of paragraph (b) of that PART, by the substitution for the words and figures “if such supply has taken place on or after December 1, 2019, by any person,”, of the words and figures “if such supply has taken place on or after December 1, 2019, but on or before December 31, 2022, by any person,”; and

(2) by the addition immediately after sub-item (d) of item (xi) of paragraph (b), of the following:-

4

*Value Added Tax (Amendment)
Act, No. 44 of 2022*

“(e) if such supply has taken place on or after January 1, 2023, by any person, other than any lease or rent of residential accommodation or supply of any condominium residential accommodation.”.

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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GOVERNMENT PRINTING, No. 118, DR. DANISTER DE SILVA MAWATHA, COLOMBO 8.



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

**INLAND REVENUE (AMENDMENT)
ACT, No. 45 OF 2022**

[Certified on 19th of December, 2022]

Printed on the Order of Government

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Inland Revenue (Amendment) Act, No. 45 of 2022

[Certified on 19th of December, 2022]

L.D.-O. 7/2022

AN ACT TO AMEND THE INLAND REVENUE
ACT, No. 24 OF 2017

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

1. (1) This Act may be cited as the Inland Revenue (Amendment) Act, No. 45 of 2022.

Short title and
the date of
operation

(2) The provisions of this Act (other than the provisions of sections referred to in *Table 'A'*, *Table 'B'* and *Table 'C'*) shall come into operation on the date on which the certificate of the Speaker is endorsed thereon.

(3) The provisions of sections referred to in *Table 'A'* shall be deemed to have come into operation on April 1, 2022.

(4) The provisions of sections referred to in *Table 'B'* shall be deemed to have come into operation on October 1, 2022.

(5) The provisions of sections referred to in *Table 'C'* shall be deemed to have come into operation on the respective dates specified in the Table.

2. Section 5 of the Inland Revenue Act, No. 24 of 2017 (hereinafter referred to as the “principal enactment”) is hereby amended as follows: -

Amendment of
section 5 of Act,
No. 24 of 2017

(1) in subsection (2) of that section-

(a) in paragraph (c) of that subsection, by the substitution for the words “payments providing” of the words “payments providing”;

2 *Inland Revenue (Amendment) Act, No. 45 of 2022*

- (b) in paragraph (f) of that subsection, by the substitution for the words “retirement payments received” of the words “retirement payments received”; and
 - (c) in paragraph (i) of that subsection, by the substitution for the words “the employment; and” of the words “the employment; and”;
- (2) in subsection (3) of that section-
- (a) in paragraph (e) of that subsection, by the substitution for the words “subsection (2)); and” of the words “subsection (2));”;
 - (b) in paragraph (f) of that subsection, by the substitution for the words “approved by the Commissioner-General.” of the words “approved by the Commissioner-General; and”;
 - (c) by the addition immediately after paragraph (f) of that subsection, of the following new paragraph: -
 - “(g) any retirement payments received at the time of the retirement from employment, subject to the condition that the respective retirement contributions have already been considered for income tax purposes and the employee has paid tax on such contributions in a previous year of assessment.”.

Amendment of section 10 of the principal enactment

3. Section 10 of the principal enactment is hereby amended in paragraph (b) of subsection (1) of that section as follows: -

- (1) in subparagraph (iv) of that paragraph, by the substitution for the word “expenditure” of the words “expenditure or any other deduction”; and

- (2) in subparagraph (x) of that paragraph, by the substitution for the words “the Commissioner-General.” of the words “the Commissioner-General and any tax or levy which is not allowed to be deducted in calculating a person’s income in terms of any other written law.”.

4. Section 12 of the principal enactment is hereby amended in paragraph (a) of that section, by the substitution for the words “where the debt obligation was incurred in borrowing money, the money is used during the year or was used”, of the words “the money borrowed under such debt obligation was used”.

Amendment of section 12 of the principal enactment

5. Section 14 of the principal enactment is hereby amended as follows: -

Amendment of section 14 of the principal enactment

- (1) by the re-numbering of subsection (4) of that section, as subsection (5) of that section; and
- (2) by the insertion immediately after subsection (3) of that section, of the following new subsection: -

“(4) In the event of the written down value referred to in subsection (2) is zero for a depreciable asset, notwithstanding the provisions of subsection (2), the deduction for improvement referred to in subsection (1) shall be deducted in equal amounts apportioned over-

- (a) twelve years of assessment, for a Class 4 depreciable asset;
- (b) three years of assessment, for other Classes of depreciable assets,

commencing from the year of assessment in which the expenditure was incurred.”.

4 *Inland Revenue (Amendment) Act, No. 45 of 2022*

Amendment of section 16 of the principal enactment

6. Section 16 of the principal enactment is hereby amended as follows: -

- (1) in paragraph (a) of subsection (1) of that section, by the substitution for the words “the Capital allowances” of the words and figures “subject to subsections (3) and (3A), the Capital allowances”; and
- (2) by the insertion immediately after subsection (3) of that section, of the following new subsection: -

“(3A) The total of the Capital allowances granted and calculated under the Fourth Schedule to this Act in respect of a depreciable asset shall not exceed the cost of such depreciable asset in any circumstances.”.

Amendment of section 18 of the principal enactment

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

- (1) by the repeal of subsection (1) and subsection (2) of that section, and the substitution therefor of the following subsections: -

“(1) The amount of financial costs deducted in calculating-

- (a) the income of an entity (other than a financial institution) from conducting a business or investment, for any year of assessment commencing prior to April 1, 2021 shall not exceed the amount of financial costs attributable to financial instruments within the limit referred to in paragraph (a) of subsection (2);

(b) the income of a company (other than a financial institution) which is incorporated in or outside Sri Lanka and having an issued share capital as at the date on which the year of assessment ends, from conducting a business or investment for any year of assessment commencing on or after April 1, 2021, shall not exceed the limit referred to in paragraph (b) of subsection (2).

(2) The limit shall be computed according to the following formula: -

(a) $A \times B$

Where:

‘A’ is the total of the issued share capital and reserves of the entity;
and

‘B’ is-

(i) in the case of a manufacturing entity, the number 3; and

(ii) in the case of an entity other than a manufacturing entity, the number 4;

(b) $\frac{A}{B} \times C$

Where:

‘A’ = financial cost of the year;

6 *Inland Revenue (Amendment) Act, No. 45 of 2022*

‘B’ =value of financial instruments on which the financial cost incurred during the year; and

‘C’ = 4 x total of the issued share capital and reserves of the company as at the end of the year.”; and

- (2) in subsection (3) of that section, by the substitution for the words “for the year.” of the following: -

“for the year:

Provided that, in the case where there is no financial cost incurred during the year, in calculating the unused limitation for the above purpose, the limit referred to in subsection (2) shall be calculated by using the same amounts of the immediately preceding year and so on.”.

Amendment of section 19 of the principal enactment

8. Section 19 of the principal enactment is hereby amended as follows: -

- (1) in subsection (3) of that section, by the substitution for the words “in calculating exempt amounts.”, of the words as follows: -

“in calculating exempt amounts:

Provided however, where a person had incurred a loss, in relation to a business which if it had been a profit would have been taxable at a rate specified under this Act and such rate is subsequently increased, such loss shall not be considered as being taxable at a reduced rate.”;

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

(a) in paragraph (b) of that subsection, by the substitution for the words “income from an investment.”, of the words “income from an investment; and”;

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

“(c) unrelieved losses from an investment shall be deducted only within the six years of assessment commencing on the first date of the year of assessment immediately succeeding the year of assessment in which such losses were incurred.”; and

(3) in subsection (5) of that section, by the substitution for the words “by any loss on the disposal of another investment asset.”, of the words “by any loss.”.

9. Section 46 of the principal enactment is hereby amended in subsection (5) of that section by the repeal of paragraph (c) of that subsection and the substitution therefor, of the following paragraph: -

Amendment of section 46 of the principal enactment

“(c) at the time of the transfer-

(i) prior to April 1, 2021-

(ia) the person and the associate were residents; and

(ib) the associate or, in the case of an associate partnership, none of its partners is exempt from income tax; and

(ii) on or after April 1, 2021-

(iia) the person and the associates are residents;

(*iib*) in the case of an associate partnership, any of its partners, or the associate, is not exempt from income tax; and

(*iic*) the tax rate applicable on the person's gain from the realisation of an asset referred to in subsection (4) is equal or less than the tax rate which is applicable on the gain of the associate from realisation of such asset; and".

Amendment of section 54 of the principal enactment

10. Section 54 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words and figures "its business or investment for that year of assessment (sections 6 and 7)." of the words "its business, investment or other income for that year of assessment."

Amendment of section 66 of the principal enactment

11. Section 66 of the principal enactment is hereby amended in paragraph (*c*) of subsection (4) of that section, by the substitution for the words and figures "issued to make specific provisions relating to bad and doubtful debts under subsection (1) of section 76j", of the words and figures "issued for classification, recognition and measurement of credit facilities under the powers conferred by, subsection (1) of section 46, section 46A and subsection (1) of section 76j".

Amendment of section 69 of the principal enactment

12. Section 69 of the principal enactment is hereby amended in paragraph (*b*) of subsection (4) of that section, by the substitution for the words "in Sri Lanka; or" of the words "in Sri Lanka; or".

Amendment of section 72 of the principal enactment

13. Section 72 of the principal enactment is hereby amended in paragraph (*a*) of subsection (1) of that section, by the substitution for the word and figure "subsection (3)" of the word and figure "subsection (2)".

14. Section 73 of the principal enactment is hereby amended in paragraph (c) of subsection (1) of that section as follows: -

Amendment of section 73 of the principal enactment

- (1) in sub-paragraph (i) of that paragraph, by the substitution for the words “Sri Lanka; or”, of the words “Sri Lanka;”;
- (2) in sub-paragraph (ii) of that paragraph, by the substitution for the words “permanent establishment;” of the words “permanent establishment; or”; and
- (3) by the addition immediately after sub-paragraph (ii) of that paragraph, of the following new sub-paragraph: -

“(iii) paid by the Government of Sri Lanka, including such payments made by any institution on behalf of the Government of Sri Lanka;”.

15. Section 83A of the principal enactment is hereby amended as follows: -

Amendment of section 83A of the principal enactment

- (1) in subsection (1) of that section, by the substitution for the words and figures “from April 1, 2020 on” of the words and figures “from April 1, 2020, but prior to January 1, 2023 on”;
- (2) by the insertion immediately after subsection (1) of that section, of the following new subsection: -

“(1A) An employer shall deduct the Advance Personal Income Tax with effect from January 1, 2023 on any payment which falls under section 5 made to his employee, as specified by the Commissioner-General.”; and

- (3) in subsection (2) of that section, by the substitution for the word and figure “subsection (1)”, of the words and figures “subsection (1) or subsection (1A)”.

Amendment of section 84A of the principal enactment

16. Section 84A of the principal enactment is hereby amended as follows: -

- (1) in subsection (1) of that section, by the substitution for the words and figures “with effect from April 1, 2020, the taxpayer”, of the words and figures “with effect from April 1, 2020 but prior to January 1, 2023, the taxpayer”; and
- (2) by the insertion immediately after subsection (1) of that section, of the following new subsection: -

“(1A) Subject to section 83A and subsection (3) of section 84, with effect from January 1, 2023, a person shall deduct Advance Income Tax from the payment of dividend, interest, discount, charge, natural resource payment, rent, royalty or premium which has a source in Sri Lanka, at the rate provided in paragraph 10 of the First Schedule to this Act.”.

Amendment of section 85 of the principal enactment

17. Section 85 of the principal enactment is hereby amended as follows: -

- (1) in subsection (1A) of that section, by the substitution for the words “a person shall.”, of the words “a person shall, prior to January 1, 2023”;
- (2) by the insertion immediately after subsection (1A) of that section, of the following new subsections: -

“(1B) Subject to subsections (2) and (3), with effect from January 1, 2023, a person shall withhold tax at the rate of 14% of the payment, where such person pays a service fee or an insurance premium with a source in Sri Lanka to a non- resident person.

(1C) Subject to subsection (3), with effect from January 1, 2023, a person shall withhold tax at the rate of 5% of the payment, where such person pays a service fee with a source in Sri Lanka to a resident individual who is not an employee of the payer –

- (a) for teaching, lecturing, examining, invigilating or supervising an examination;
- (b) as a commission or brokerage to a resident insurance, sales or canvassing agent; or
- (c) for services provided by such individual in the capacity of independent service provider such as doctor, engineer, accountant, lawyer, software developer, researcher, academic or any individual service provider as may be prescribed by regulation:

Provided however, this subsection shall not apply to a service payment which does not exceed Rs.100,000 per month.”; and

- (3) in paragraph (a) of subsection (3) of that section, by the substitution for the word and figures “section 83;”, of the words and figures “section 83, section 83A or section 84A;”.

18. Section 87 of the principal enactment is hereby amended in subsection (4) of that section, by the substitution for the word and figures “section 83;”, of the words and figures “section 83 or section 83A;”.

Amendment of
section 87 of the
principal
enactment

12 *Inland Revenue (Amendment) Act, No. 45 of 2022*

Amendment of section 88 of the principal enactment

19. Section 88 of the principal enactment is hereby amended in subsection (1A) of that section, by the insertion immediately after paragraph (a) of that subsection of the following new paragraph: -

“(aa) on or after January 1, 2023, dividends paid by a resident company;”.

Amendment of section 90 of the principal enactment

20. Section 90 of the principal enactment is hereby amended in paragraph (b) of subsection (1) of that section, by the substitution for the word and figures “section 83.”, of the following: -

“section 83 or section 83A:

Provided however, gains derived or expected to be derived from the realisation of an investment asset, during a year of assessment shall not be considered for the purpose of quarterly installments.”.

Amendment of section 94 of the principal enactment

21. Section 94 of the principal enactment is hereby amended as follows: -

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

(a) in paragraph (b) of that subsection, by the substitution for the word and figure “section 2.”, of the words and figure “section 2; or”; and

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

“(c) an individual whose tax payable for the year of assessment under paragraph (a) of subsection (1) of section 2 relates exclusively to income from employment where the employer has deducted Advance Personal Income Tax under section 83A and no tax shall be payable under paragraph (b) or (c) of subsection (2) of section 82.”; and

- (2) in subsection (3) of that section, by the substitution for the words “during the year.”, of the words and figures “during the year or where such person’s employer has deducted Advance Personal Income Tax on his employment income, under section 83A.”.

22. Section 120 of the principal enactment is hereby amended in subsection (1A) of that section, by the substitution for the words “exempted gains and profits.”, of the following: -

Amendment of section 120 of the principal enactment

“exempted gains and profits:

Provided however, in the case where such person has commonly incurred expenses or commonly used any assets, on all business or investment activities and any expense or deduction cannot be separately identified for the purpose of this subsection, it shall be lawful to divide such expenses or deductions on a proportionate basis (according to the proportion of turnover or proportion of asset usage) in preparing such financial statements.”.

23. Section 123 of the principal enactment is hereby amended as follows: -

Amendment of section 123 of the principal enactment

- (1) in subsection (1) of that section, by the substitution for the words “notice in writing-”, of the words “notice in writing or by electronic means-”; and

- (2) by the addition immediately after subsection (5) of that section of the following new subsections: -

“(6) Notwithstanding anything to the contrary in any other written law, the Commissioner-General may, by notice, require the Commissioner-General of Elections to provide the names, addresses or National Identity Card numbers of such persons as may be specified in such notice, and it shall be the duty of the Commissioner-General of Elections to provide such particulars to the Commissioner-General or provide access to the records under his custody, to a tax official authorized by the Commissioner-General.

(7) Notwithstanding anything to the contrary in any other written law, the Registrar-General of Companies shall provide information to the Commissioner-General on any changes or new appointments in relation to the directors of companies registered with the Registrar-General of Companies, including the names and addresses of such directors, once in every six months.”.

Amendment of section 133 of the principal enactment

24. Section 133 of the principal enactment is hereby amended in subsection (2) of that section, by the substitution for the words “with notice, in writing,” of the words “with notice, in writing or by electronic means,”.

Amendment of section 134 of the principal enactment

25. Section 134 of the principal enactment is hereby amended in subsection (4) of that section, by the substitution for the words “with notice, in writing,” of the words “with notice, in writing or by electronic means,”.

Amendment of section 135 of the principal enactment

26. Section 135 of the principal enactment is hereby amended in subsection (5) of that section, by the substitution for the words “with notice, in writing,” of the words “with notice, in writing or by electronic means,”.

- 27.** Section 136 of the principal enactment is hereby amended in paragraph (b) of subsection (2) of that section, by the substitution for the word and figures “section 135.”, of the words and figures “section 135, for any year of assessment ending prior to April 1, 2022 and within a period of twelve months from the date on which the self-assessment return was filed, for any year of assessment commencing on or after April 1, 2022.”.
- Amendment of section 136 of the principal enactment
- 28.** Section 151 of the principal enactment is hereby amended in subsection (3) of that section, by the substitution for the words “in writing”, of the words “in writing or by electronic means”.
- Amendment of section 151 of the principal enactment
- 29.** Section 163 of the principal enactment is hereby amended by the addition immediately after subsection (4) of that section, of the following new subsections:-
- Amendment of section 163 of the principal enactment
- “(5) The amount of tax, any penalty and interest due as at the date of the certificate referred to in subsection (3) and any legal interest due on the amount stated in the certificate from the date of such certificate up to the date of the judgement shall be the tax that is due and payable to the Commissioner-General.
- (6) The proceedings instituted on or after January 1, 2023, under this section shall be completed within thirty months from the date of production of the certificate referred to in subsection (3).”.
- 30.** Section 176 of the principal enactment is hereby amended as follows: -
- Amendment of section 176 of the principal enactment
- (1) by the repeal of subsection (2) of that section, and the substitution therefor of the following subsection: -
- “(2) Procedures for the assessment, payment, collection, and dispute of a tax shall apply equally to penalties relating to a tax.”; and

- (2) by the insertion immediately after subsection (6) of that section, of the following new subsection: -

“(6A) For the purposes of subsection (6), it shall be lawful to issue a single notice of assessment stating the penalty charged under this Chapter together with the tax and interest payable in complying with the other provisions of this Act.”.

Amendment of section 182 of the principal enactment

31. Section 182 of the principal enactment is hereby amended as follows: -

- (1) in subsection (1) of that section, by the substitution for the words “A person”, of the words and figures “For any year of assessment ending prior to April 1, 2023, a person”; and
- (2) by the insertion immediately after subsection (1) of that section, of the following new subsection: -

“(1A) For any year of assessment commencing on or after April 1, 2023, a person who fails to maintain proper accounts, records or documents as required by this Act shall be liable for a penalty calculated as provided for in subsection (2).”.

Amendment of section 195 of the principal enactment

32. Section 195 of the principal enactment is hereby amended as follows: -

- (1) in the definition of the expression “export” of that section, by the substitution for the word “undertaking;”, of the words and figures “undertaking, prior to April 1, 2022;”;
- (2) in the definition of the expression “Small and Medium Enterprise” of that section, by the substitution in paragraph (d) of that definition for the words “the person’s or his” of the words “the person’s and his”; and

- (3) in the definition of the expression “specified undertaking” of that section, by the substitution in paragraph (h) of that definition, for the words “in Sri Lanka in foreign currency;”, of the following: -

“in Sri Lanka in foreign currency:

Provided however, where the exporter was prevented from making payments in foreign currency for services referred to in this paragraph, due to any directive of the Central Bank, the exporter shall issue a confirmation of his foreign currency receipts;”.

33. The First Schedule to the principal enactment is hereby amended as follows: -

Amendment of
the First
Schedule to the
principal
enactment

- (1) in paragraph 1 of that Schedule –
- (a) in subparagraph (1A) of that paragraph, by the substitution for the word and figures “January 1, 2020”, of the words and figures “January 1, 2020, but prior to April 1, 2022”;
- (b) by the insertion immediately after subparagraph (1A) of that paragraph, of the following new subparagraphs: -

“(1B) Subject to the provisions of subparagraph (2), the taxable income of a resident or non-resident individual for the year of assessment commencing from April 1, 2022 shall be taxed at the following rates: -

(a) Taxable income for the first nine months period of the year of assessment commencing from April 1, 2022:-

<i>Taxable Income</i>	<i>Tax payable</i>
Not exceeding Rs. 2,250,000	6% of the amount in excess of Rs. 0
Exceeding Rs. 2,250,000 but not exceeding Rs. 4,500,000	Rs. 135,000 plus 12% of the amount in excess of Rs. 2,250,000
Exceeding Rs. 4,500,000	Rs. 405,000 plus 18% of the amount in excess of Rs. 4,500,000;

(b) Taxable income for the second three months period of the year of assessment commencing from April 1, 2022:-

<i>Taxable Income</i>	<i>Tax payable</i>
Not exceeding Rs. 125,000	6% of the amount in excess of Rs.0
Exceeding Rs. 125,000 but not exceeding Rs. 250,000	Rs. 7,500 plus 12% of the amount in excess of Rs. 125,000
Exceeding Rs. 250,000 but not exceeding Rs. 375,000	Rs. 22,500 plus 18% of the amount in excess of Rs. 250,000
Exceeding Rs. 375,000 but not exceeding Rs. 500,000	Rs. 45,000 plus 24% of the amount in excess of Rs. 375,000
Exceeding Rs. 500,000 but not exceeding Rs. 625,000	Rs. 75,000 plus 30% of the amount in excess of Rs. 500,000
Exceeding Rs. 625,000	Rs. 112,500 plus 36% of the amount in excess of Rs. 625,000;

(1C) Subject to the provisions of subparagraph (2), the taxable income of a resident or non-resident individual for a year of assessment commencing from April 1, 2023 shall be taxed at the following rates: -

<i>Taxable Income</i>	<i>Tax payable</i>
Not exceeding Rs. 500,000	6% of the amount in excess of Rs.0
Exceeding Rs. 500,000 but not exceeding Rs. 1,000,000	Rs. 30,000 plus 12% of the amount in excess of Rs. 500,000
Exceeding Rs. 1,000,000 but not exceeding Rs. 1,500,000	Rs. 90,000 plus 18% of the amount in excess of Rs. 1,000,000
Exceeding Rs. 1,500,000 but not exceeding Rs. 2,000,000	Rs. 180,000 plus 24% of the amount in excess of Rs. 1,500,000
Exceeding Rs. 2,000,000 but not exceeding Rs. 2,500,000	Rs. 300,000 plus 30% of the amount in excess of Rs. 2,000,000
Exceeding Rs. 2,500,000	Rs. 450,000 plus 36% of the amount in excess of Rs. 2,500,000";

- (c) in subparagraph (5) of that paragraph, by the substitution for the word and figures “April 1, 2021: -”, of the words and figures “April 1, 2021, but prior to January 1, 2023: -”;
- (2) in paragraph 3 of that Schedule, by the repeal of subparagraph (1) of that paragraph and the substitution therefor, of the following subparagraph: -

“(1) Subject to the provisions of subparagraph (2), the taxable income of a trust for a year of assessment to which subsection (1) of section 57 applies shall be taxed at the rate of –

- (a) 24% prior to January 1, 2020;
 - (b) 18% with effect from January 1, 2020, but prior to April 1, 2022;
 - (c) 18% for the first six months of the year of assessment commencing on April 1, 2022 and for the second six months of the same year of assessment at the rate of 30%; and
 - (d) 30% with effect from April 1, 2023.”;
- (3) in paragraph 4 of that Schedule-
 - (a) in subparagraph (1) of that paragraph-
 - (i) by the repeal of item (b) of that subparagraph, and the substitution therefor of the following item: -

“(b) with effect from January 1, 2020, but prior to April 1, 2022, shall be taxed at the rate of 24%.”;

(ii) by the addition immediately after item (b) of that subparagraph, of the following new items: -

“(c) shall be taxed at the rate of 24% for first six months of the year of assessment commencing on April 1, 2022 and for second six months of the same year of assessment at the rate of 30%; and

(d) with effect from April 1, 2023 shall be taxed at the rate of 30%.”;

(b) in subparagraph (2A) of that paragraph, by the substitution for the word and figures “January 1, 2020: -”, of the words and figures “January 1, 2020 but prior to April 1, 2022 and for the first six months of the year of assessment commencing on April 1, 2022: -”;

(c) by the addition immediately after subparagraph (2A) of that paragraph, of the following new subparagraph: -

“(2B) Such part of the following gains and profits of a company which includes in its taxable income for the six months period commencing on October 1, 2022 in the year of assessment commencing on April 1, 2022 and for any year of assessment commencing on or after April 1, 2023, the gains and profits of a company shall be taxed at the following rates: -

22 *Inland Revenue (Amendment) Act, No. 45 of 2022*

(a) gains and profits from conducting betting and gaming-40%; and

(b) gains and profits from the manufacture and sale or import and sale of any liquor or tobacco product-40%.”;

(d) in item (a) of subparagraph (4) of that paragraph, by the substitution for the words and figures “rate of 10%; and” of the words and figures “rate of 10% prior to October 1, 2022 and 30% with effect from October 1, 2022; and”;

(e) in subparagraph (5) of that paragraph, -

(i) by the substitution for the word and figures “subparagraphs (1), (2A),” of the word and figures “subparagraphs (1), (2A), (2B),”;

(ii) in item (b) of that subparagraph, by the substitution for the words “for the two years of assessment immediately succeeding that year of assessment,”, of the words and figures “for the first six months of the year of assessment commencing from April 1, 2022”;

(iii) by the repeal of item (ii) of sub-paragraph (b) of that subparagraph and the substitution therefore of the following: -

“(ii) an increase in exports (other than specified undertakings) by fifty *per centum* in the first six months of the year of assessment commencing from April 1, 2022, compared to the first six months of the first year.”;

- (4) in subparagraph (1) of paragraph 5 of that Schedule, by the substitution for the words and figures “shall be taxed at the rate of 28% prior to January 1, 2020 and 24% with effect from January 1, 2020.”, of the following: -

“shall be taxed at the rate of –

- (a) 28% prior to January 1, 2020;
- (b) 24% with effect from January 1, 2020, but prior to April 1, 2022;
- (c) 24% for the first six months of the year of assessment commencing on April 1, 2022 and for the second six months of the same year of assessment at the rate of 30%; and
- (d) 30% with effect from April 1, 2023.”;

- (5) in paragraph 7 of that Schedule-

- (a) by the repeal of subparagraph (1) of that paragraph and the substitution therefor, of the following subparagraph: -

“(1) Subject to subparagraph (2), the taxable income of a non-governmental organization for a year of assessment shall be taxed at the rate of –

- (a) 28% prior to January 1, 2020;
- (b) 24% with effect from January 1, 2020, but prior to April 1, 2022;

(c) 24% for the first six months of the year of assessment commencing on April 1, 2022 and for the second six months of the same year of assessment at the rate of 30%; and

(d) 30% with effect from April 1, 2023.”;

(b) by the repeal of subparagraph (3) of that paragraph and the substitution therefor, of the following subparagraph: -

“(3) The rate of tax payable by a non-governmental organization on amounts received in a year of assessment by way of grant, donation or contribution or in any other manner under section 68 shall-

(a) prior to January 1, 2020, be 28%;

(b) be 24% with effect from January 1, 2020, but prior to April 1, 2022;

(c) be 24% for the first six months of the year of assessment commencing on April 1, 2022 and for the second six months of the same year of assessment, be 30%; and

(d) be 30% with effect from April 1, 2023.”; and

(6) in subparagraph (1) of paragraph 10 of that Schedule -

(a) in item (a) of that subparagraph, by the substitution for the words and figures “section 83 applies-”, of the words and figures “section 83 or section 83A applies-”;

(b) in item (b) of that subparagraph, by the substitution for the words and figures “section 84(1)(a)(i) applies-”, of the words and figures “section 84(1)(a) applies-”; and

(c) by the addition immediately after item (c) of that subparagraph, of the following new item:-

“(d) for payments to which section 84A (1A) applies –

(i) rent payments made to a resident person where the aggregate payment does not exceed Rs. 100,000 per month – 0%;

(ii) interest or discount paid – 5%;

(iii) rent payments made to a resident person where the aggregate payment exceeds or is equal to Rs. 100,000 per month – 10% on full amount;

(iv) all other payments except dividend – 14%; and

(v) dividend paid-15%.”; and

(7) in paragraph 11 of that Schedule, by the substitution for the words “five years”, of the words “two years”.

34. The Second Schedule to the principal enactment is hereby amended in paragraph 1 of that Schedule, by the insertion immediately after subparagraph (6) of that paragraph, of the following new subparagraph: -

Amendment of the Second Schedule to the principal enactment

“(6A) Commencing from the first date of investment on a depreciable asset, three years of project implementation period shall be provided to a person who has not made his intended total investment under a subparagraph of this paragraph.

Notwithstanding the provisions of subparagraph (6), capital allowance arising under a subparagraph of this paragraph shall be deducted in that year of assessment in which he has completed the total intended investment, but before the expiration of such project implementation period.”.

Amendment of
the Third
Schedule to the
principal
enactment

35. The Third Schedule to the principal enactment is hereby amended as follows: -

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

“(gg) a gain made by an entity fully owned by the Government of Sri Lanka as a gain from the realisation of a capital asset or liability of the business or realisation of an investment asset, if such gain was made due to any decision by the Government of Sri Lanka as being essential for the economic development of Sri Lanka and subject to the prior written approval of the Minister;”;

- (2) in paragraph (hh) of that Schedule, by the substitution for the word and figures “April 1, 2021”, of the words and figures “April 1, 2021 but prior to October 1, 2022”;

- (3) in paragraph (oo) of that Schedule, by the substitution for the words and figures “on or after January 1, 2020”, of the words and figures “on or after January 1, 2020 but prior to October 1, 2022”;

- (4) by the insertion immediately after paragraph (oo) of that Schedule, of the following new paragraph: -

“(ooo) on or after October 1, 2022, a dividend paid by a resident company-

- (i) which is engaged in any one or more of the following businesses in accordance with the provisions of Part IV of the Finance

Act, No. 12 of 2012 and which has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978: -

- (ia) entrepot trade involving import, minor processing and re-export;
 - (ib) offshore business where goods can be procured from one country or manufactured in one country and shipped to another country without bringing the same into Sri Lanka;
 - (ic) providing front-end services to clients abroad;
 - (id) headquarters operations of leading buyers for management of financial supply chain and billing operations;
 - (ie) logistics services including bonded warehouse or multi-country consolidation in Sri Lanka;
- (ii) to a member to the extent that such dividend payment is attributable to, or derived from, another dividend received by that resident company or another resident company which is subject to Advance Income Tax under subsection (1A) of section 84A;”;
- (5) in paragraph (*rr*) of that Schedule, by the substitution for the words “dividends and gains”, of the words and figures “dividends and gains prior to October 1, 2022,”;
- (6) in paragraph (*u*) of that Schedule-

- (a) in subparagraph (ii) of that paragraph, by the substitution for the word and figures “January 1, 2020,”, of the words and figures “January 1, 2020, but prior to April 1, 2023,”;
- (b) in subparagraph (v) of that paragraph-
 - (i) in that subparagraph, by the substitution for the words “any vocational”, of the words and figures “prior to April 1, 2023, any vocational”;
 - (ii) in item (b) of that subparagraph, by the substitution for the words “five years”, of the words “two years”;
 - (iii) in the proviso to that subparagraph, by the substitution for the words “next four years”, of the words “next year”; and
- (c) in subparagraph (vi) of that paragraph, by the substitution for the words “any business”, of the words and figures “prior to April 1, 2023, any business”; and
- (7) in paragraph (w) of that Schedule, by the substitution for the words and figures “on or after April 1, 2021,”, of the words and figures “on or after April 1, 2021 but prior to April 1, 2023,”.

Amendment of
the Fifth
Schedule to the
principal
enactment

36. The Fifth Schedule to the principal enactment is hereby amended as follows: -

- (1) in subparagraph (e) of paragraph 1 of that Schedule, by the substitution for the words “acquisition or merger of any other financial institution where”, of the words and figures “acquisition, partial acquisition, absorption of business or merger of, any other bank licensed under the Banking

Act, No. 30 of 1988, finance company licensed under the Finance Business Act, No. 42 of 2011 or finance leasing company registered in terms of paragraph (c) of section 3 of the Finance Leasing Act, No. 56 of 2000 where”; and

(2) in paragraph 2 of that Schedule-

(a) by the repeal of subparagraph (a) of that paragraph and the substitution therefor, of the following subparagraph: -

“(a) (i) Rs. 500,000, for each year of assessment prior to January 1, 2020;

(ii) Rs. 3,000,000, for each year of assessment commencing on or after January 1, 2020, but prior to April 1, 2022;

(iii) Rs. 2,250,000, for first nine months and Rs. 300,000 for second three months of the year of assessment commencing on April 1, 2022; and

(iv) Rs. 1,200,000, for each year of assessment commencing on or after April 1, 2023,

except that an individual who is a trustee, receiver, executor or liquidator shall not be entitled to deduct this personal relief as such trustee, receiver, executor or liquidator, and the relief shall not be deducted against gains from the realisation of investment assets;”;
and

(b) in subparagraph (f) of that paragraph, by the substitution for the words and figures “on or after January 1, 2020: -”, of the words and figures “on or after January 1, 2020, but prior to April 1, 2022 and sum of Rs. 900,000, incurred for the first nine months of the year of assessment commencing on April 1, 2022: -”.

Amendment
of the Sixth
Schedule to
the principal
enactment

37. The Sixth Schedule to the principal enactment is hereby amended as follows: -

- (1) in item (b) of subparagraph (4) of paragraph 1 of that Schedule, by the substitution for the words “that are used to improve business processes or productivity and fixed”, of the words “that are fixed”;
- (2) by the re-numbering of paragraphs 3, 4, 5, 6, 7, 8, 9 and 11 of that Schedule as paragraphs 2, 3, 4, 5, 6, 7, 8 and 9 of that Schedule, respectively;
- (3) in the re-numbered paragraph 8 of that Schedule, by the substitution for the words “zero percent.”, of the words and figures “zero percent, if such payment has been made to the Commissioner-General prior to October 1, 2022.”; and
- (4) in subparagraph (1) of paragraph 10 of that Schedule, by the substitution for the words “three years”, of the words “two years”.

Calculation
of income
tax payable
for the year
of assessment
commencing
on April 1,
2022

38. (1) The income tax payable by a person for the year of assessment commencing on April 1, 2022, shall be calculated separately for two periods of the year of assessment as first nine months and second three months by individuals and first six months and second six months by persons other than individuals. For the purpose of such calculation of business income, the person may use pro-rata basis (as 75% for first nine months and balance 25% for second three months by individuals and 50% for first six months and balance 50% for second six months by persons other than individuals) to arrive the taxable income for such two periods.

(2) Subject to the provisions of this Act, a person may submit a revised estimate for the purpose of tax payable by instalments.

Sinhala text
to prevail in
case of
inconsistency

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

Table 'A' (section 1)

<i>Column I</i>	<i>Column II</i>
<i>section of this Act</i>	<i>section of the principal enactment</i>
2	5
4	12
5	14
6	16
11	66
18	87
21	92A
22	94
23	120
25	133
26	134
27	135
28	136
35(1) and (3)	195
36(1), (2), (3), (4) and (5)	subparagraphs (1A) and (1B) of paragraph 1, paragraphs 3, 4, 5 and 7 of the First Schedule
37	subparagraph (6A) of paragraph 1 of the Second Schedule
38(1)	paragraph (gg) of the Third Schedule
40(1) and (2)	item (b) of subparagraph (4) of paragraph 1 and paragraphs 2,3,4,5,6,7,8 and 9 of the Sixth Schedule
41	new section

32 *Inland Revenue (Amendment) Act, No. 45 of 2022*

Table 'B'

(section 1)

<i>Column I</i>	<i>Column II</i>
<i>section of this Act</i>	<i>section of the principal enactment</i>
36(1)	subparagraph (5) of paragraph (1) of the First Schedule
38 (2), (3), (4) and (5)	paragraphs (<i>hh</i>), (<i>oo</i>), (<i>ooo</i>) and (<i>rr</i>) of the Third Schedule
39(2)	paragraph (2) of the Fifth Schedule
40 (3) and (4)	paragraphs (8) and (10) of the Sixth Schedule

Table 'C' (section 1)

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
<i>section of this Act</i>	<i>section of the principal enactment</i>	<i>Date of operation</i>
3	10	01.04.2021
7	18	01.04.2021
8	19	01.04.2018
9	46	01.04.2021
10	54	01.04.2018
12	69	01.04.2018
13	72	01.04.2018
14	73	01.04.2018
15	83A	01.01.2023
16	84A	01.01.2023
17	85	01.01.2023
19	88	01.01.2023
20	90	01.04.2021
29	139	01.04.2023
35(2)	195	01.04.2020
36(1) and (7)	subparagraph (1C) of paragraph 1 and paragraph 11 of the First Schedule	01.04.2023
38(6) and (7)	paragraph (u) and (w) of the Third Schedule	31.03.2023
39(1)	subparagraph (e) of paragraph (1) of the Fifth Schedule	01.04.2021

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