



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

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**TELECOMMUNICATION LEVY (AMENDMENT)**

**A**

**BILL**

**to amend the Telecommunication Levy Act, No. 21 of 2011**

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*Presented by the Prime Minister and Minister of Buddha Sasana and  
Religious Affairs on 08th March, 2013*

(Published in the Gazette on February 26, 2013)

*Ordered by Parliament to be printed*

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**[Bill No. 216]**

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*STATEMENT OF LEGAL EFFECT*

*Clause 2:* This Clause amends the Telecommunication Levy Act, No. 21 of 2011 and the legal effect of the section as amended is to provide separate rates for the supply of Internet Services and Telecommunication Services.

*Clause 3:* This Clause amends the Telecommunication Levy Act, No. 21 of 2011 and the legal effect of the section as amended is to include Internet Services in the definition of Telecommunication Services and include a new definition for Internet Services.

*Telecommunication Levy (Amendment)*

L.D.—O. 10/2013

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

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

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

Short title  
and date of  
operation.

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

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

“ a levy called Telecommunication Levy :

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

telecommunication services other than  
the supply of internet services,

5                      on the value of the provision of such services  
by the operator, on the receipt of such  
telecommunication service in respect of each  
month.

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

Amendment  
of section 12  
of the  
principal  
enactment.

10                      (1) By the repeal of the definition of the expression  
“telecommunication” service and the substitution  
therefor of the following:—

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

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

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

4. The amount of the levy charged and collected by any Operator from any recipient, during the period commencing from January ,1 2013 and ending on 31<sup>st</sup> March 2013, shall be deemed to have been validly charged and collected by such operator under this Act:

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

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

Sinhala text  
to prevail in  
case of  
inconsistency.

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