



PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

SOCIAL SECURITY CONTRIBUTION LEVY (AMENDMENT)

A BILL

to amend the Social Security Contribution Levy Act, No. 25 of 2022

*Presented by the Prime Minister and Minister of Education,
Higher Education and Vocational Education on 09th of October, 2025*

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Ordered by Parliament to be printed

[Bill No. 36]

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STATEMENT OF LEGAL EFFECT

Clause 2: This clause amends the First Schedule to the Social Security Contribution Levy Act, No. 25 of 2022, and the legal effect of that schedule as amended is to -

- (a) restrict the exemption provided under item 24 of PART IA by setting out a time period applicable to any institution referred to in such item;
- (b) make the exemption provided under item 4 of PART IB clearer to include the wholesale and retail sale of such exempted articles;
- (c) expand the exemption provided under item 4 of PART II by applying the exemption to services provided in relation to international transportation by container terminal operators; and
- (d) exempt the financial services under PART II.

Social Security Contribution Levy (Amendment)

L.D. -O 12/2025

AN ACT TO AMEND THE SOCIAL SECURITY CONTRIBUTION LEVY
ACT, NO. 25 OF 2022

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 Social Security Contribution Levy (Amendment) Act, No. of 2025. Short title and
the date of
operation

5 (2) The provisions of this Act, other than the provisions of subsections (1), (2) and (3) of section 2, shall come into operation on the date on which the Bill becomes an Act of Parliament.

10 (3) The provisions of subsections (1), (2) and (3) of section 2 shall be deemed to have come into operation on February 18, 2025, July 1, 2025 and January 1, 2026 respectively.

2. The First Schedule to the Social Security Contribution Levy Act, No. 25 of 2022 is hereby amended as follows: - Amendment
of the First
Schedule to
the Act,
No. 25 of
2022

15 (1) in item 24 of PART IA thereof, by the substitution for the words “Ceylon Electricity Board to supply”, of the words and figures “Ceylon Electricity Board prior to February 18, 2025 to supply”;

20 (2) by the repeal of item 4 of PART IB thereof, and the substitution therefor of the following:-

“4. (a) petrol, diesel or kerosene sold in a filling station prior to July 1, 2025; and

25 (b) petrol, diesel or kerosene, effective from July 1, 2025;”; and

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(3) in PART II thereof-

5 (a) by the substitution for the words “and passengers;” in item 4, of the words “and passengers including the services provided in relation to international transportation by container terminal operators;”;

 (b) by the substitution for the words “Gratuity Fund; and” in item 23, of the words “Gratuity Fund;”;

10 (c) by the substitution for the words and figures “Act, No. 14 of 2010,” in item 24, of the words and figures “Act, No. 14 of 2010; and”;

15 (d) by the addition immediately after item 24, of the following new item: -

 “25. Effective from January 1, 2026, financial services of any person who carries on the business of providing financial services in Sri Lanka.”.

20 **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

