

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

**Part II of April 17, 2026**

**SUPPLEMENT**

*(Issued on 23.04.2026)*



**FINANCE (AMENDMENT)**

**A**

**BILL**

**to amend the Finance Act, No. 35 of 2018**

*Ordered to be published by the Minister of Finance, Planning and  
Economic Development*

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## STATEMENT OF LEGAL EFFECT

*Clause 2* : This clause amends section 44 of the Finance Act, No. 35 of 2018 and the legal effect of the section is to grant tax exemption for a newly constructed cellular tower which commences commercial operations on or after January 1, 2026, for a period of five years.

*Finance (Amendment)*

L.D.-O. 75/2025

AN ACT TO AMEND THE FINANCE ACT, No. 35 OF 2018

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

1. This Act may be cited as the Finance (Amendment) Act, No.        of 2026. Short Title

5        2. Section 44 of the Finance Act, No. 35 of 2018 is hereby amended as follows :- Amendment  
of section 44  
of Act, No. 35  
of 2018

(1) in subsection (1) thereof, by the substitution for the words “for each cellular tower.” of the following: -

10                                “for each cellular tower:

Provided that, the levy shall not be charged in respect of any newly constructed cellular tower which commences commercial operations on or after January 1, 2026, for a period of five years commencing from the date of commencement of this Act.”;

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(2) in subsection (2) thereof, by the substitution for the words “ The levy shall be paid” of the words “Subject to the provisions of subsection (1), the levy shall be paid ”.

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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

