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SOCIALIST REPUBLIC OF
SRI LANKA**

Part II of April 17, 2026

SUPPLEMENT

(Issued on 23.04.2026)



**TELECOMMUNICATION LEVY
(AMENDMENT)**

A

BILL

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

*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 repeals section 2 of the Telecommunication Levy Act, No. 21 of 2011 (hereinafter referred to as the “principal enactment”) and the legal effect is-

- (a) to extend the application of the provisions of the principal enactment to the provider of the telecommunication services; and
- (b) to specify the rates at which telecommunication levy to be charged from the persons receiving telecommunication services with respect to the periods specified in the Schedule to the principal enactment.

Clause 3: This clause amends section 3 of the principal enactment and the legal effect of the section as amended is to enable the operators and providers of the telecommunication services to deduct any bad debt from the amount of the levy to be paid to the Telecommunications Regulatory Commission of Sri Lanka during any period.

Clause 4: This clause amends section 6 of the principal enactment and is consequential to the amendment made by clause 2.

Clause 5: This clause amends section 10 of the principal enactment and is consequential to the amendment made by clause 2.

Clause 6: This clause amends section 12 of the principal enactment and the legal effect of the section as amended is to introduce a new definition to that section by defining the expression “provider” and is consequential to the amendment made by clause 2.

Clause 7: This clause inserts a Schedule to the principal enactment and is consequential to the amendment made by clause 2.

Telecommunication Levy (Amendment)

L.D.- O. 74/2025

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 Short title
(Amendment) Act, No. of 2026.

5 2. Section 2 of the Telecommunication Levy Act, No. 21 Replacement
of 2011 (hereinafter referred to as the “principal enactment”) of section 2 of
is hereby repealed and the following section is substituted the Act,
therefor:- No. 21 of
2011

10 “Imposition of 2. There shall be charged and
Telecommunication levied from every person receiving
Levy any telecommunication service, a
levy called Telecommunication Levy
15 (hereinafter referred to as the “levy”),
at such rate as specified in the Schedule
hereto, on the value of the supply of
telecommunication services provided
by any operator or provider, on the
receipt of such telecommunication
services in respect of each month:

20 Provided that no organization or
individual to whom the provisions of
the Diplomatic Privileges Act, No. 9 of
1996 applies shall be required to pay
the levy referred to above.”.

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

Amendment
of section 3
of the principal
enactment

(1) by the renumbering of that section as subsection (1) thereof;

5 (2) in renumbered subsection (1) thereof, by the substitution for the words and figures “by the operators licensed under section 17 of the Sri Lanka Telecommunication Act, No. 25 of 1991 and paid to the Telecommunications Regulatory Commission of Sri Lanka (hereinafter referred to as the “Commission”) established under the aforesaid Act,” of the following words and figures:-

15 “by the operators or providers and paid to the Telecommunications Regulatory Commission of Sri Lanka established under section 2 of the Sri Lanka Telecommunications Act, No. 25 of 1991 (hereinafter referred to as the “Commission”); and

20 (3) by the addition immediately after the renumbered subsection (1) thereof, of the following subsection which shall be numbered as subsection (2) of that section:-

25 “(2) In ascertaining the amount of levy payable to the Commission by the operator or provider under subsection (1) for a period commencing on or after the date of commencement of this (Amendment) Act, there shall be deducted an amount equal

30 to any bad debt incurred by such operator

or provider which has become a bad debt during that period, being an amount of levy paid to the Commission in a previous period:

5 Provided that any sum collected in any period by that operator or provider on account of an amount previously deducted under this subsection shall be included in the amount paid to the Commission for the
10 period in which that sum is collected.”.

4. Section 6 of the principal enactment is hereby amended by the substitution for the word “operator” of the words “operator or provider”, wherever that word appears in that section. Amendment of section 6 of the principal enactment

15 5. Section 10 of the principal enactment is hereby amended by the substitution for the word “operator” of the words “operator or provider”, wherever that word appears in that section. Amendment of section 10 of the principal enactment

20 6. Section 12 of the principal enactment is hereby amended as follows:- Amendment of section 12 of the principal enactment

(1) in the definition of the expression “telecommunication service” by the substitution for the words and figures ‘by telecommunication and other operators licensed under section 17 of the Sri Lanka Telecommunication Act, No. 25 of 1991” of the words “by operators and providers”; and

(2) by the addition immediately after the definition of the expression “operator” of the following definition:-
30

““provider” shall have same meaning assigned to it under the provisions of the Sri Lanka Telecommunications Act, No. 25 of 1991.”.

7. The following Schedule is hereby inserted immediately after section 12 of the principal enactment:-

Insertion of a Schedule in the principal enactment

“SCHEDULE

[Section 2]

	<i>Column I</i> <i>Type of telecommunication service</i>	<i>Column II</i> <i>Rate</i>
10	1. Telecommunication services, for the period commencing on or after January 1, 2011 but prior to January 1, 2013;	20%
15	2. Internet services- (a) for the period commencing on or after January 1, 2013 but prior to September 1, 2017;	10%
	(b) for the period commencing on or after September 1, 2017;	0%
20	3. Telecommunication services other than internet services:-	
	(a) for the period commencing on or after January 1, 2013 but prior to January 1, 2014;	20%
25	(b) for the period commencing on or after January 1, 2014 but prior to November 10, 2018;	25%

5	<p>(c) for the period commencing on or after November 10, 2018 but prior to December 1, 2019;</p> <p>(d) for the period commencing on or after December 1, 2019 but prior to June 4, 2022;</p> <p>(e) for the period commencing on or after June 4, 2022;</p>	<p>15%</p> <p>11.25%</p> <p>15%.”.</p>
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8. In the event of any inconsistency between the Sinhala
10 and Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text
to prevail
in case of
inconsistency

