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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1757/3 - 2012 මැයි 09 වැනි බදාදා - 2012.05.09

No. 1757/3 - WEDNESDAY, MAY 09, 2012

(Published by Authority)

**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**PORTS AND AIRPORTS DEVELOPMENT LEVY ACT, No. 18 OF 2011**

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011, I Mahinda Rajapaksa, Minister of Finance and Planning, do hereby this Order :

(1) Declare the following articles as exempt articles from the payment of Ports and Airports Development Levy :

- (i) Plant, machinery or equipment imported by any enterprise qualified for a tax holiday under section 16D or under Section 17A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprises for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, on which tax is deferred during the project implementation period subject to the fulfillment of the conditions specified in the agreement entered into.
- (ii) Import of project related articles not being plant, machinery or equipment by any enterprise engaged in construction activities qualified for a tax holiday under section 17A of the Inland Revenue Act, No. 10 of 2006, 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, other than the articles in the negative list published by the Secretary to the Treasury, during the project implementation period for the use by such enterprise for construction proposes, subject to the condition such articles are not obtainable in Sri Lanka and recommended by the Director General of Board of Investment on the request made to in that regard by such enterprise.
- (iii) Import of Goods (other than motor vehicles and goods for the personal use) required for the purpose of provision of international transportation which are consigned to Sri Lanka Air Lines Limited, Mihin Lanka (Pvt) Ltd and Air Lanka Catering Services Ltd.

(2) Amend the Order for all the articles under HS Heading 29.00 of Column I in PART I of the Schedule published in *Gazette Extraordinary* No. 1582/15 dated December 31, 2008, by the substitution of the Column III of the Schedule given below.

SCHEDULE

<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>
<i>HS Heading</i>	<i>H.S. Code</i>	<i>Description</i>	<i>Concessionary Rate</i>
29.00		Organic Chemicals * Raw materials used for manufacturing Pharmaceuticals imported subject to approval by the relevant Authority	2%

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
30th April, 2012.

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