

Government Notifications

THE FINANCE ACT, NO. 35 OF 2018

Notification

BY virtue of the powers vested in me by Section 48 read with Section 51 of the Finance Act, No. 35 of 2018, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order prescribe the following regulations.



MANGALA SAMARAWEERA,
Minister of Finance and Mass Media

Ministry of Finance and Mass Media,
Colombo 01,
December.31, 2018.

REGULATIONS

1. These regulations may be cited as the Finance (Levy on Short Message Services) Regulations, No. 1 of 2019 and shall come in to force with effect from January 1, 2019.
2. The Levy on Short Message Services (hereinafter referred to as "the levy"), shall be charged on the bulk advertisements sent through short messages services, at the rate of 25 cents per each mobile short message.
3. The Levy shall be paid by the advertiser who intends to advertise through the mobile short message in respect of which the levy is charged, to the respective mobile telephone operators who provide the Mobile Short Message Service.
4. The Levy so collected for every month commencing from January 1, 2019, by the Mobile Telephone Operators shall be remitted to the Telecommunication Regulatory Commission (hereinafter referred to as "the Commission") on or before the 15th day of the following month. The Commission shall remit the amount so remitted to the Consolidated Fund within 15 days from the date of receipt.

5. The levy paid to the Mobile Telephone Operators by the advertiser shall not form part of the revenue of such Mobile Telephone Operators.
6. The levy shall not be applied for customer specific notifications, alerts, seasonal greetings or similar kind of messages approved by the Minister from time to time, which are not intended for the promotion of product or services of the advertiser.

"For the purpose of this Regulations,

- i. "bulk advertisements" means messages being sent through mobile phones to group of recipients for commercial purposes.
- ii. "mobile short messages" means a text message which is sent through mobile phones.
- iii. "mobile telephone operator" means an operator licensed under section 17 of the Sri Lanka Telecommunications Act, No. 25 of 1991.
- iv. "Telecommunication Regulatory Commission" means the Telecommunication Regulatory Commission of Sri Lanka established under the Sri Lanka Telecommunications Act, No. 25 of 1991.