



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

**PORTS AND AIRPORTS DEVELOPMENT
LEVY (AMENDMENT) ACT, No. 5 OF 2013**

[Certified on 22nd March, 2013]

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*Ports and Airports Development Levy (Amendment)
Act, No. 5 of 2013*

[Certified on 22nd March, 2013]

L.D.—O. 12/2013

AN ACT TO AMEND THE PORTS AND AIRPORTS DEVELOPMENT LEVY
ACT, NO. 18 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 Ports and Airports
Development Levy (Amendment) Act, No. 5 of 2013. Short title.

2. Section 3 of the Ports and Airports Development Levy
Act, No. 18 of 2011 (hereinafter referred to as the “principal
enactment”) is hereby amended in subsection (2), by the
repeal of paragraphs (a) and (b) of that section and the
substitution therefor of the following new paragraphs:- Amendment to
section 3 of the
Ports and
Airports
Development
Levy Act, No. 18
of 2011.

“(a) for the purpose of processing and re-export;

(b) to be used as a raw material for the manufacture of
goods for exports; or

(c) for storage, fabrication, repairing, servicing or
exportation as the case may be, being equipment,
tools, materials, consumables in or from a bonded
facility to be used in the petroleum operations
conducted within or outside Sri Lanka.

For the purposes of paragraph (c), the expression
“petroleum operations” shall have the meaning assigned
to it under the Petroleum Resources Act, No. 26 of 2003.”.

3. Section 16 of the principal enactment is hereby
repealed and the following new section is substituted
therefor:- Replacement of
section 16 of the
principal
enactment.

2 *Ports and Airports Development Levy (Amendment)*
Act, No. 5 of 2013

“Part I of the Finance Act, No. 11 of 2002 not to apply.

16. (1) The provisions of Part I of the Finance Act, No. 11 of 2002 relating to the payment of the Ports and Airports Development Levy shall not apply to any article originating from outside Sri Lanka and imported into Sri Lanka on or after January 1, 2011.

(2) Notwithstanding the provisions of subsection (1), every Order made under section 2 of the Part 1 of the Finance Act, No. 11 of 2002 and published in the *Gazette* prior to January 1, 2011-

- (a) exempting specified articles from the payment of Ports and Airports Development Levy; and
- (b) specifying a concessionary rate to be charged and levied,

shall be deemed to have been made under section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011 and shall continue to be in force.”.

Sinhala text to prevail in case of any inconsistency.

4. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

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