

PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

ECONOMIC SERVICE CHARGE (AMENDMENT) ACT, No. 6 OF 2013

[Certified on 22nd March, 2013]

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Economic Service Charge (Amendment) Act, No. 6 of 2013

[Certified on 22nd March, 2013]

L.D.—O. 1/2013.

An Act to amend the Economic Service Charge Act, No. 13 of 2006

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

1. This Act may be cited as the Economic Service Charge (Amendment) Act, No. 6 of 2013 and shall come into operation on April 1, 2013.

2. Section 2 of the Economic Service Charge Act, No. 13 of 2006 (hereinafter referred to as the "principal enactment") as last amended by Act, No. 11 of 2012 is hereby further amended in subsection (3) of that section as follows:—

- in the proviso to paragraph (*a*), by the substitution for the words "the relevant turnover for such quarter shall", of the words "the relevant turnover for such quarter other than any turnover, the profits from which are exempt from income tax shall";
- (2) in item (ix) of sub-paragraph (*a*) of paragraph (*b*), by the substitution for the words "by any manufacturer of such product; and" of the words "by any manufacturer of such product;"; and
- (3) by the addition, immediately after item (ix) of subparagraph (*a*) of paragraph (*b*), of the following new items:-
 - "(x) funds voted by Parliament from the Consolidated Fund or any loan arranged by the Government of Sri Lanka, for the provision of any service, free of charge by any public corporation on behalf of the Government; and

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Short title and date of operation.

Amendment of section 2 of Act, No. 13 of 2006.

Economic Service Charge (Amendment) Act, No. 6 of 2013

(xi) proceeds from the sale of any organic fertilizer by the manufacturer of such product; and".

Amendment of section 13 of the principal enactment. 2

3. Section 13 of the principal enactment as last amended by Act, No. 11 of 2011 is hereby further amended in the definition of the expression "person" as follows:—

- (1) in paragraph (*f*) by the substitution for the words "Unit Trust or Mutual Fund.", of the words "Unit Trust or Mutual Fund; and";
- (2) by the addition immediately after paragraph (*f*), of the following new paragraph:—

"(g) the Central Bank of Sri Lanka;".

Sinhala text to prevail in case of 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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