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Tax alert: Social Security Contribution Levy (Amendment) Act No. 15 of 2023

11 September 2023

SSCL was implemented on 1 October 2023. An amendment to the SSCL Act has been made under the SSCL (Amendment) Act No. 15 of 2023 which came into effect on 08 September 2023.

The salient features of this Amendment Act are below.

1. New Exemptions

Exemption schedule	Exemption	Effective Date
PART IA - Exempt Articles: Import of any article any article manufactured and sold in Sri Lanka	Any motor vehicle identified und Commodity Description and Cod Customs purposes and liable to ethe Excise (Special Provisions) Acon the importation	ng Numbers for xcise duty under 08 September 2023
	equipment used by differently at	lled persons 08 September 2023
	Rough unprocessed gemstones in person who holds a licence issue of the National Gem and Jewelle No. 50 of 1993, for the purpose of gems, upon being cut and polished foreign currency, if such foreign of remitted to Sri Lanka through a be	d under section 15 ry Authority Act, of re-exporting such ed, for payment in currency is
	Any article sold at duty-free shop	s 08 September 2023
	Rice manufactured out of locally	produced paddy 08 September 2023
Part 11 – Exempt Services	Services provided by any Genera holding an Air Transport Service under section 97 of the Civil Avia 2010.	Licence issued 08 September 2023

2. Amendment to Exemptions

Exemption schedule	Exemption prior to amendment	Amended provision	Effective Date
Part 11 – Exempt Services	Generation of electricity and supply of electricity other than the supply of electricity by the Ceylon Electricity Board established under the Ceylon Electricity Board Act, No. 17 of 1969	Generation of electricity and supply of electricity other than the supply of electricity by any person who holds a distribution licence issued under section 13 of the Sri Lanka Electricity Act, No. 20 of 2009	08 September 2023

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