



Tax Alert

Social Security Contribution Levy (Amendment) Act No. 24 of 2025

02 January 2026

The Social Security Contribution Levy (Amendment) Act No. 24 of 2025 was certified by the Speaker on 17 December 2025, detailing amendments to the First Schedule (exemption list) prevailing under the Social Security Contribution Levy Act, No. 25 of 2022, and its subsequent amendments (SSCL Act).

Below are the amendments to the First Schedule of the Act.

Reference under the SSCL Act	Amendment	Effective date
Part 1A – Exempted Articles Item No. 24	The exemption on machinery & equipment imported or purchased, that was available to any institution entering into an agreement with the Ceylon Electricity Board for the supply of electricity, has been restricted to agreements entered prior to 18 February 2025.	18 February 2025

Reference under the SSCL Act	Amendment	Effective date
Part 1B- Exempted	The exemption on the sale of petrol, diesel or kerosene has been extended to wholesale and retail trade in general, not limiting it to the sale only at fuel stations.	01 July 2025
Articles		
Item no. 4		
Part II - Exempted	The exemption on the transportation of goods and passengers has been broadened to include the services provided by container terminal operators in international transportation.	17 December 2025
Services		
Item no. 4		
Part II - Exempted	SSCL exemption for any person providing VAT on financial services at the rate of 20.5 percent.	17 December 2025
Item no. 25		

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