



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

**FINANCE (AMENDMENT)
ACT, No. 30 OF 2002**

[Certified on 11th December, 2002]

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Finance (Amendment) Act, No. 30 of 2002

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L. D. – O. 41/2002.

AN ACT TO AMEND THE FINANCE ACT, NO. 11 OF 2002

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

- 1.** This Act may be cited as the Finance (Amendment) Act, No.30 of 2002. Short title.
- 2.** The Finance Act, No. 11 of 2002 (hereinafter referred to as the “principal enactment”) is hereby amended in section 2 of Part I of that Act, (Port and Airport Development Levy) by the substitution for the words “on the cost, insurance and freight value of that article.” of the words “on the cost, insurance and freight value of that article: Amendment of section 2 of Part I of the Finance Act, No. 11 of 2002.

Provided that in the case of an article imported into Sri Lanka, for the purpose of processing and re-export, the levy on the cost, insurance and freight value of that article shall be charged and levied at the rate of 0.75 *per centum*.”.
- 3.** The amendment made to the principal enactment by section 2 of this Act, shall be deemed for all purposes to have come into effect on May 1, 2002. Retrospective effect.
- 4** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text to prevail in case of inconsistency.

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