



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

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**SOCIAL SECURITY CONTRIBUTION LEVY  
(AMENDMENT) ACT, No. 15 OF 2024**

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[Certified on 20th of March, 2024]

*Printed on the Order of Government*

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*Social Security Contribution Levy  
(Amendment) Act, No. 15 of 2024*

[Certified on 20th of March, 2024]

L.D.- O. 70/2023

AN ACT TO AMEND THE SOCIAL SECURITY CONTRIBUTION LEVY  
ACT, NO. 25 OF 2022

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

**1.** This Act may be cited as the Social Security  
Contribution Levy (Amendment) Act, No. 15 of 2024. Short title

**2.** Section 4 of the Social Security Contribution Levy  
Act, No. 25 of 2022 (hereinafter referred to as the “principal  
enactment”) is hereby amended by the repeal of subsection  
(1) thereof and the substitution therefor, of the following:- Amendment of  
section 4 of Act,  
No. 25 of 2022

“**4.** (1) Every taxable person, other than a taxable  
person referred to in paragraph (a) of section 2, who,  
carries on or carries out any activity referred to in  
section 2 (in this Act referred to as a “taxable activity”)  
shall be required to be registered under this Act by  
making an application for such purpose to the  
Commissioner-General of Inland Revenue (in this Act  
referred to as the “Commissioner-General”) in the  
specified form-

- (a) not later than fifteen days from the date of  
operation of this Act, in the case of a taxable  
person whose aggregate of the turnover,  
within the twelve months period immediately  
prior to the date of operation of this Act,  
exceeded one hundred and twenty million  
rupees;
- (b) for any quarter commencing prior to January  
1, 2024, not later than fifteen days from the  
date on which the aggregate of the turnover  
for a quarter exceeds or likely to exceed thirty  
million rupees, in the case of a taxable person  
to whom paragraph (a) does not apply;

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- (c) for any period commencing on or after January 1, 2024, not later than fifteen days from the date on which the aggregate of the turnover for a quarter exceeds or likely to exceed fifteen million rupees or from the date on which the aggregate of the turnover for a period of consecutive four quarters exceeds or likely to exceed sixty million rupees:

Provided that, a taxable person to whom paragraph (c) applies shall be deemed to have complied with the requirement of registration under this subsection, if such person makes an application for such purpose to the Commissioner-General in the specified form not later than fifteen days from the date of operation of this (Amendment) Act.”.

Amendment of section 5 of the principal enactment

**3.** Section 5 of the principal enactment is hereby amended in subsection (1) thereof as follows:-

- (1) in paragraph (a) thereof, by the substitution for the words and figure “in section 2; or”, of the words and figure “in section 2;”;
  - (2) in paragraph (b) thereof, by the substitution for the words “each immediately preceding four quarters of the relevant quarter does not exceed hundred and twenty million rupees.”, of the words and figures “each immediately preceding four quarters of the relevant quarter prior to January 1, 2024, does not exceed hundred and twenty million rupees; or”;
- and

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(3) by the addition immediately after paragraph (b) thereof, of the following:-

“(c) for any period commencing on or after January 1, 2024, the aggregate turnover of such registered person for a period of consecutive four quarters does not exceed sixty million rupees.”.

**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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