



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

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**FINANCE (AMENDMENT)**

**A**

**BILL**

**to amend the Finance Act, No. 35 of 2018**

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*Presented by the Prime Minister and Minister of Education,  
Higher Education and Vocational Education on 06th of May, 2026*

(Published in the Gazette on April 23, 2026)

*Ordered by Parliament to be printed*

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**[Bill No. 62]**

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PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA  
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

**Price : Rs. 15.00**

**Postage : Rs. 150.00**

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## STATEMENT OF LEGAL EFFECT

*Clause 2* : This clause amends section 44 of the Finance Act, No. 35 of 2018 and the legal effect of the section is to grant tax exemption for a newly constructed cellular tower which commences commercial operations on or after January 1, 2026, for a period of five years.



