



(Ninth Parliament - Fourth Session)

No. 20.]

MINUTES OF PARLIAMENT

Friday, April 28, 2023 at 9.30 a.m.

PRESENT :

Hon. Mahinda Yapa Abeywardana, Speaker

Hon. Ajith Rajapakse, Deputy Speaker and the Chair of Committees

Hon. Angajan Ramanathan, Deputy Chairperson of Committees

Hon. Ranil Wickremesinghe, President of the Democratic Socialist Republic of Sri Lanka

Hon. Dinesh Gunawardena, Prime Minister and Minister of Public Administration, Home Affairs, Provincial Councils and Local Government

Hon. Mahinda Amaraweera, Minister of Agriculture

Hon. Tiran Alles, Minister of Public Security

Hon. Naseer Ahamed, Minister of Environment

Hon. (Dr.) Bandula Gunawardana, Minister of Transport and Highways and Minister of Mass Media

Hon. Jeevan Thondaman, Minister of Water Supply and Estate Infrastructure Development

Hon. Nimal Siripala de Silva, Attorney at Law, Minister of Ports, Shipping and Aviation

Hon. Douglas Devananda, Minister of Fisheries

Hon. Manusha Nanayakkara, Minister of Labour and Foreign Employment

Hon. (Dr.) Ramesh Pathirana, Minister of Plantation Industries and Minister of Industries

Hon. Nalin Fernando, Minister of Trade, Commerce and Food Security

Hon. (Dr.) Susil Premajayantha, Attorney at Law, Minister of Education and Leader of the House of Parliament

Hon. Prasanna Ranatunga, Minister of Urban Development and Housing and Chief Government Whip

Hon. Roshan Ranasinghe, Minister of Sports and Youth Affairs and Minister of Irrigation

Hon. Keheliya Rambukwella, Minister of Health

Hon. (Dr.) Wijeyadasa Rajapakshe, PC, Minister of Justice, Prisons Affairs and Constitutional Reforms

Hon. (Mrs.) Pavithradevi Wanniarachchi, Attorney at Law, Minister of Wildlife and Forest Resources Conservation

Hon. Vidura Wikramanayaka, Minister of Buddhasasana, Religious and Cultural Affairs

Hon. Kanchana Wijsekera, Minister of Power and Energy

Hon. M .U. M. Ali Sabry, PC, Minister of Foreign Affairs

Hon. Sajith Premadasa, Leader of the Opposition in Parliament

Hon. Dilum Amunugama, State Minister of Investment Promotion

Hon. (Dr.) (Mrs.) Seetha Arambepola, State Minister of Health

Hon. Lasantha Alagiyawanna, State Minister of Transport

Hon. (Mrs.) Geetha Samanmale Kumarasinghe, State Minister of Women and Child Affairs

Hon. A. Aravindh Kumar, State Minister of Education

Hon. (Mrs.) Diana Gamage, State Minister of Tourism

Hon. Siripala Gamalath, State Minister of Highways

Hon. Sivanesathurai Santhirakanthan, State Minister of Rural Road Development

Hon. D. V. Chanaka, State Minister of Power and Energy

Hon. Sisira Jayakody, Attorney at Law, State Minister of Indigenous Medicine

Hon. Anuradha Jayaratne, State Minister of Justice and Prison Affairs

Hon. Premitha Bandara Tennakoon, State Minister of Defence

Hon. Chamara Sampath Dasanayake, State Minister of Primary Industries

Hon. Piyal Nishantha De Silva, State Minister of Fisheries

Hon. Mohan Priyadarshana De Silva, Attorney at Law, State Minister of Agriculture

Hon. Rohana Dissanayaka, State Minister of Sports and Youth Affairs

Hon. Sanath Nishantha, State Minister of Water Supply

Hon. Anupa Pasqual, State Minister of Social Empowerment

Hon. Jagath Pushpakumara, State Minister of Foreign Employment Promotion

Hon. Arundika Fernando, State Minister of Urban Development and Housing

Hon. Ashoka Priyantha, State Minister of Home Affairs

Hon. Shantha Bandara, State Minister of Mass Media

Hon. Tharaka Balasuriya, State Minister of Foreign Affairs

Hon. Vijitha Berugoda, State Minister of Piriven Education

Hon. K. Kader Masthan, State Minister of Rural Economy

Hon. Prasanna Ranaweera, State Minister of Small and Medium Enterprises Development

Hon. Lohan Ratwatte, State Minister of Plantation Industries

Hon. (Dr.) Suren Raghavan, State Minister of Higher Education

Hon. Shasheendra Rajapaksa, State Minister of Irrigation

Hon. Janaka Wakkumbura, State Minister of Provincial Councils and Local Government

Hon. Thenuka Vidanagamage, State Minister of Urban Development and Housing

Hon. S. Viyalanderan, State Minister of Trade

Hon. Ranjith Siyambalapitiya, State Minister of Finance

Hon. Shehan Semasinghe, State Minister of Finance

Hon. Indika Anuruddha Herath, State Minister of Power and Energy

Hon. Kanaka Herath, State Minister of Technology

Hon. D. B. Herath, State Minister of Livestock Development

Hon. Selvam Adaikkalanathan

Hon. A. L. M. Athaullah

Hon. Kapila Athukorala

Hon. Sampath Athukorala

Hon. Tissa Attanayake

Hon. Rohitha Abegunawardhana

Hon. Wajira Abeywardana

Hon. Ashok Abeysinghe

Hon. (Dr.) (Ms.) Harini Amarasuriya

Hon. Mayadunna Chinthaka Amal

Hon. J. C. Alawathuwala

Hon. Dullas Alahapperuma

Hon. Mahindananda Aluthgamage

Hon. Thisakutti Arachchi

Hon. U. K. Sumith Udukumbura

Hon. M. Udayakumar

Hon. (Dr.) Major Pradeep Undugoda

Hon. Sanjeeva Edirimanna

Hon. Akila Ellawala

Hon. Lalith Ellawala

Hon. Selvarajah Kajendren

Hon. Govindan Karunakaram

Hon. Gayantha Karunatileka

Hon. Sagara Kariyawasam, Attorney at Law

Hon. Faizal Cassim

Hon. Jayantha Ketagoda

Hon. Lakshman Kiriella, Attorney at Law

Hon. Udayana Kirindigoda

Hon. Lalith Varna Kumara

Hon. Gevindu Cumaratunga

Hon. K. P. S. Kumarasiri

Hon. Velu Kumar

Hon. Karunadasa Kodithuwakku

Hon. Nalaka Bandara Kottegoda

Hon. Mano Ganesan

Hon. Udaya Gammanpila

Hon. (Dr.) Upul Galappaththi

Hon. Udayakantha Gunathilaka

Hon. (Mrs.) Kokila Gunawardene

Hon. Yadamini Gunawardena

Hon. (Dr.) Nalaka Godahewa

Hon. S. M. Chandrasena

Hon. Milan Jayathilake

Hon. Nalin Bandara Jayamaha

Hon. Piyankara Jayaratne

Hon. (Dr.) Kavinda Heshan Jayawardhana

Hon. (Prof.) Channa Jayasumana

Hon. Dayasiri Jayasekara

Hon. M. S. Thowfeek

Hon. Kulasingam Dhileeban

Hon. Janaka Bandara Thennakoon

Hon. (Dr.) Harsha de Silva

Hon. Anura Dissanayaka

Hon. Duminda Dissanayake

Hon. S. B. Dissanayake

Hon. (Mrs.) Manjula Dissanayake

Hon. Wimalaweera Dissanayake

Hon. Sarathi Dushmantha

Hon. (Major) Sudarshana Denipitiya
Hon. Isuru Dodangoda
Hon. Premnath C. Dolawatte, Attorney at Law
Hon. W. H. M. Dharmasena
Hon. H. Nandasena
Hon. (Dr.) Gayashan Nawananda
Hon. Vasudeva Nanayakkara
Hon. Charles Nirmalanathan
Hon. Kins Nelson
Hon. S. Noharathalingam
Hon. Nimal Piyathissa
Hon. (Prof.) G. L. Peiris
Hon. Dilan Perera
Hon. Niroschan Perera
Hon. K. Sujith Sanjaya Perera
Hon. G. G. Ponnambalam
Hon. Johnston Fernando
Hon. (Dr.) (Mrs.) Sudarshini Fernandopulle
Hon. (Mrs.) Muditha Prishanthi
Hon. Rohana Bandara
Hon. R. M. Ranjith Madduma Bandara
Hon. (Prof.) Ranjith Bandara
Hon. Rishad Bathiudeen
Hon. Sudath Manjula
Hon. Imran Maharoof
Hon. Imthiaz Bakeer Markar
Hon. Ajith Mannapperuma
Hon. S. M. M. Muszhaaraff, Attorney at Law
Hon. Mohomad Muzammil
Hon. Anura Priyadharshana Yapa, Attorney at Law
Hon. Wasantha Yapabandara, Attorney at Law
Hon. Nipuna Ranawaka
Hon. (Ven.) Athuraliye Rathana Thero
Hon. B. Y. G. Rathnasekara
Hon. Kumarasiri Rathnayaka

Hon. C. B. Rathnayake
Hon. Ishak Rahuman
Hon. Harshana Rajakaruna
Hon. Gunathilaka Rajapaksha
Hon. Chamal Rajapaksa
Hon. (Dr.) Thilak Rajapakshe
Hon. Mahinda Rajapaksa
Hon. Upul Mahendra Rajapaksha
Hon. (Dr.) V. Radhakrishnan
Hon. M. Rameshwaran
Hon. Shanakiyan Rajaputhiran Rasamanickam
Hon. Nimal Lanza
Hon. Waruna Liyanage
Hon. Gamini Lokuge
Hon. Gamini Waleboda
Hon. Eran Wickramaratne
Hon. (Mrs.) Rajika Wickramasinghe
Hon. C.V. Wigneswaran
Hon. (Mrs.) Rohini Kumari Wijerathna
Hon. Chaminda Wijesiri
Hon. M. W. D. Sahan Pradeep Withana
Hon. Madhura Withanage, Attorney at Law
Hon. Chandima Weerakkody, Attorney at Law
Hon. Jayantha Weerasinghe, PC
Hon. D. Weerasingha
Hon. Weerasumana Weerasinghe
Hon. (Dr.) Sarath Weerasekera
Hon. Dilip Wedaarachchi
Hon. Jagath Samarawickrama
Hon. Dharmalingam Sithadthan
Hon. Jagath Kumara Sumithraarachchi
Hon. Vadivel Suresh
Hon. W. D. J. Seneviratne, Attorney at Law
Hon. Rauff Hakeem, Attorney at Law
Hon. H. M. M. Harees

Hon. Abdul Haleem
Hon. Kabir Hashim
Hon. (Prof.) Charitha Herath
Hon. Vijitha Herath
Hon. Jayarathna Herath
Hon. Samanpriya Herath
Hon. Marjan Faleel
Hon. A. H. M. Fowzie
Hon. Field Marshal Sarath Fonseka

Mr. Dhammika Dasanayake, Secretary-General of Parliament

Mrs. Kushani Rohanadeera, Chief of Staff and Deputy Secretary-General of Parliament

Mr. Tikiri K. Jayathilake, Assistant Secretary-General

Mr. Hansa Abeyrathne, Assistant Secretary-General

Parliament met pursuant to adjournment. The Speaker took the Chair.

1. Presentation of Papers : (1) The Minister of Urban Development and Housing presented the—

- (i) Regulations made by the Minister of Finance, Economic Stabilization and National Policies under Section 20 of the Imports and Exports (Control) Act, No. 1 of 1969 amended by Acts, No. 48 of 1985 and No. 28 of 1987 read with Sections 4(1) and 14 of the aforesaid Act and published in the Gazette Extraordinary No. 2326/40 of 06th April 2023; and
- (ii) Regulations made by the Minister of Finance, Economic Stabilization and National Policies under Section 20 of the Imports and Exports (Control) Act, No. 1 of 1969 amended by Acts, No. 48 of 1985 and No. 28 of 1987 read with Sections 4(1) and 14 of the aforesaid Act and published in the Gazette Extraordinary No. 2326/41 of 06th April 2023.

and move that those Regulations be referred to the Committee on Public Finance.

Question put, and agreed to.

(2) The Minister of Education presented the Report on the Submission of observations and steps taken in terms of the Standing Order 119(4) of the Parliament with regard to the matters mentioned on the Office of the Leader of the Opposition of Parliament in the report of the Committee on Public Accounts which was presented to Parliament and moved that the Report be referred to the Committee on Public Accounts.

Question put, and agreed to.

(3) The Minister of Ports, Shipping and Aviation presented the Report on the Submission of observations and steps taken in terms of the Standing Order 119(4) of the Parliament with regard to the matters mentioned on the Ministry of Ports, Shipping and Aviation in the report of the Committee on Public Accounts which was presented to Parliament and moved that the Report be referred to the Committee on Public Accounts.

Question put, and agreed to.

2. Presentation of Reports from Committees : Hon. (Prof.) Ranjith Bandara, a Member of the Committee on Public Finance presented the Report of the said Committee on the Inland Revenue (Amendment) Bill which was referred to the Committee.

Ordered that the said Report do lie upon the **Table**.

3. Presentation of Public Petitions :

- (1) Hon. Ranjith Siyambalapitiya presented a petition dated 04.03.2023 from Mr. Weerappulige Jayantha Weerasiri of A 58/2, Dehemi Sewana, C/O Dehiowita Cope City, Algoda, Dehiowita.
- (2) Hon. Wajira Abeywardana presented —
 - (i) a petition dated 27.11.2022 from Ms. Chathurika Harshani Blasuriya of Gulanawila, Gammeddegoda, Nagoda, Galle;
 - (ii) a petition dated 01.03.2023 from Mrs. S. A. Swarnalatha of No. 292/A, Kirillawala, Webada; and
 - (iii) a petition dated 20.02.2023 from Mr. Senarath Hettiarachchi of No. 402/C, Kumbuka West, Gonapola Junction.
- (3) Hon. Mayadunna Chinthaka Amal presented a petition dated 05.01.2023 from Mr. W. H. M. Abhayarathna of No.505/30, Sinha Mawatha, Muththettugala, Kurunegala.
- (4) Hon. Kumarasiri Rathnayaka presented —
 - (i) a petition dated 28.02.2023 from Mr. E. M. N. G. Edirisuriya of Haputhale Road, Malaththawela, Wellawaya; and
 - (ii) a petition dated 23.03.2023 from Mr. R.M. Babypala of Saddaramgama, Uva Gangoda gama, Dhambagalla, Monaragala.

The Petitions stood referred under Standing Order 30(10) of the Parliament, to the Committee on Public Petitions.

4. Resolution for the implementation of the arrangement under the Extended Fund Facility (EFF) of the International Monetary Fund (IMF) for Sri Lanka :

Order read for resuming; Adjourned debate on question (26th April, 2023),— Motion made and question proposed “as per the decision of the Cabinet of Ministers of 17th April 2023 for the Cabinet Paper No.23/0727/604/058-1 resolves, that the arrangement entered into with the International Monetary Fund (IMF) by the Government of Sri Lanka (GOSL) for the 48 month Extended Fund Facility (EFF) for Sri Lanka with an amount of SDR 2.286 billion (about USD 3.0 billion) to secure a speedy transition to economic recovery, followed by sustainable economic growth, which would benefit the people of Sri Lanka and future generations, and which was tabled in Parliament on 22nd March 2023, the Ministry of Finance, Economic Stabilization and National Policies be granted all requisite approval to implement this arrangement.”

(At 11.23 a.m. Deputy Speaker took the Chair.)

(At 12.50 p.m. Deputy Chairperson of Committees took the Chair.)

Hon. Mahindananda Aluthgamage seconded by Hon. Rohana Bandara moved,— That Hon. Madhura Withanage, Attorney at Law do take the Chair.

Question put, and agreed to.

(At 2.29 p.m. Hon. Madhura Withanage, Attorney at Law took the Chair.)

(At 5.39 p.m. Speaker took the Chair.)

Question put, and agreed; Parliament having divided as follows : Ayes: 120; Noes: 25

The following Hundred and forty four (144) Members of Parliament voted by using the electronic voting system under the Standing Order 47(2)(b) of the Parliament, as follows:—

G 001. Pavithradevi Wanniarachchi	Yes
G 002. Nimal Siripala De Silva	Yes
G 003. Chamal Rajapaksa	Yes
G 004. Mahinda Rajapaksa	Yes
G 005. Prasanna Ranatunga	Yes
G 006. Susil Premajayantha	Yes
G 007. Dinesh Gunawardena	Yes
G 009. Douglas Devananda	Yes
G 010. Bandula Gunawardana	Yes
G 011. Keheliya Rambukwella	Yes
G 012. Mahinda Amaraweera	Yes

G 013. Wijeyadasa Rajapakshe	Yes
G 015. Ramesh Pathirana	Yes
G 016. M. U. M. Ali Sabry	Yes
G 017. Vidura Wickramanayaka	Yes
G 018. Kanchana Wijesekera	Yes
G 019. Naseer Ahamed	Yes
G 020. Manusha Nanayakkara	Yes
G 021. Ajith Rajapakse	Yes
G 022. Tiran Alles	Yes
G 023. Nalin Fernando	Yes
G 024. Roshan Ranasinghe	Yes
G 025. Jeewan Thondaman	Yes
G 026. Jagath Pushpakumara	Yes
G 027. Ranjith Siyambalapitiya	Yes
G 028. Dilum Amunugama	Yes
G 029. Mohan Priyadarshana De Silva	Yes
G 030. Janaka Wakkumbura	Yes
G 031. Shehan Semasinghe	Yes
G 032. Kanaka Herath	Yes
G 033. Thenuka Vidanagamage	Yes
G 034. Pramitha Bandara Tennakoon	Yes
G 035. Lasantha Alagiyawanna	Yes
G 036. Rohana Dissanayaka	Yes
G 038. Arundika Fernando	Yes
G 039. Vijitha Berugoda	Yes
G 040. Lohan Ratwaththe	Yes
G 041. Sanath Nishantha	Yes
G 042. Tharaka Balasuriya	Yes
G 043. Indika Anuruddha Herath	Yes
G 044. Siripala Gamalath	Yes
G 045. Anuradha Jayaratne	Yes
G 047. D.V. Chanaka	Yes
G 048. Sisira Jayakody	Yes
G 049. Piyal Nishantha De Silva	Yes
G 050. Prasanna Ranaweera	Yes
G 051. D. B. Herath	Yes
G 052. Shasheendra Rajapaksa	Yes
G 053. Seetha Arambepola	Yes
G 054. Shantha Bandara	Yes

G 055. K. Kadder Masthan	Yes
G 056. Asoka Priyantha	Yes
G 057. A. Aravindh Kumar	Yes
G 058. Geetha Samanmale Kumarasinghe	Yes
G 059. Suren Raghavan	Yes
G 060. Diana Gamage	Yes
G 061. Sivanesathurai Santhirakanthan	Yes
G 062. Chamara Sampath Dasanayake	Yes
G 063. Anupa Pasqual	Yes
G 064. Johnston Fernando	Yes
G 065. S. B. Dissanayake	Yes
G 066. Gamini Lokuge	Yes
G 067. Vajira Abeywardena	Yes
G 068. Janaka Bandara Tennakoon	Yes
G 069. C. B. Rathnayake	Yes
G 070. S. M. Chandrasena	Yes
G 071. Mahindananda Aluthgamage	Yes
G 072. Rohitha Abeygunawardana	Yes
G 074. Sarath Weerasekara	Yes
G 075. Wimalaweera Dissanayaka	Yes
G 077. Kapila Athukorala	Yes
G 078. Gayashan Nawananda	Yes
G 079. S. M. M. Muszhaaraff	Yes
G 080. Jayantha Ketagoda	Yes
G 081. Sampath Athukorala	Yes
G 082. Thisakutti Arachchi	Yes
G 083. U. K. Sumith Udukumbura	Yes
G 084. Pradeep Undugoda	Yes
G 085. Sanjeeva Edirimanna	Yes
G 086. Akila Ellawala	Yes
G 087. Jagath Kumara Sumithraarachchi	Yes
G 088. Karunadasa Kodithuwakku	Yes
G 089. Nalaka Bandara Kottegoda	Yes
G 090. Udayakantha Gunathilaka	Yes
G 091. Kokila Gunawardene	Yes
G 092. Milan Jayathilake	Yes
G 093. Kulasingam Dhileeban	Yes
G 094. Sudarshana Denipitiya	Yes
G 095. Isuru Dodangoda	Yes

G 096. Premanath C. Dolawatte	Yes
G 097. H. Nandasena	Yes
G 098. Muditha Prishanthi	Yes
G 099. Sudath Manjula	Yes
G 100. Mayadunna Chinthaka Amal	Yes
G 101. Nipuna Ranawaka	Yes
G 102. Kumarasiri Rathnayaka	Yes
G 103. Gunathilaka Rajapaksha	Yes
G 104. Upul Mahendra Rajapaksha	Yes
G 105. M. Rameshwaran	Yes
G 106. Rajika Wickramasinghe	Yes
G 107. M. W. D. Sahan Pradeep Withana	Yes
G 108. Madhura Withanage	Yes
G 109. D. Weerasingha	Yes
G 110. Samanpriya Herath	Yes
G 111. Sagara Kariyawasam	Yes
G 112. Yadamini Gunawardena	Yes
G 113. Manjula Dissanayake	Yes
G 114. Ranjith Bandara	Yes
G 115. Jayantha Weerasinghe	Yes
G 116. Marjan Faleel	Yes
O 015. G.L. Peiris	No
O 016. Anura Dissanayaka	No
O 017. A. L. M. Athaullah	Yes
O 018. G. G. Ponnambalam	No
O 020. Athuraliye Rathana Thero	No
O 033. John Seneviratne	Yes
O 034. Anura Priyadharshana Yapa	Yes
O 036. Dullas Alahapperuma	No
O 037. Vijitha Herath	No
O 038. Selvarajah Kajendren	No
O 053. Dilan Perera	No
O 055. Piyankara Jayaratne	Yes
O 056. Vasudeva Nanayakkara	No
O 057. Harini Amarasuriya	No
O 074. Duminda Dissanayake	Yes
O 085. Udaya Gammanpila	No
O 086. Nalaka Godahewa	No
O 087. Channa Jayasumana	No

O 088. Sudarshini Fernandopulle	Yes
O 089. Nimal Lanza	Yes
O 091. B. Y. G. Rathnasekara	No
O 093. Mohamed Musammil	No
O 094. Lalith Ellawala	No
O 095. Udayana Kirindigoda	No
O 096. K. P. S. Kumarasiri	No
O 097. Upul Galappaththi	No
O 101. Lalith Varna Kumara	Yes
O 102. S. Jagath Samarawickrama	Yes
O 107. Wasantha Yapabandara	No
O 108. Thilak Rajapakshe	No
O 109. Gamini Waleboda	No
O 110. Weerasumana Weerasinghe	No
O 111. Gevindu Cumaratunga	No
O 112. Charitha Herath	No

The following Member of Parliament cast his vote having being asked the name by the Secretary-General of Parliament under the Standing Order 47(2)(c) of the Parliament as follows:—

A. H. M. Fowzie Yes

5. Inland Revenue (Amendment) Bill : Order for Second Reading read.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies moved,— That the Bill be now read a second time.

Question put, and agreed to.

Bill accordingly read a second time.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies moved,— That the Bill be referred to a Committee of the whole Parliament.

Question put, and agreed to.

Parliament immediately resolved itself into Committee.

(In the Committee)

The Speaker took the Chair.

Clause 1

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed an amendment to leave out lines 5 and 6 in page 1 and substitute the following:—

“(2) The provisions of this section and sections 2, 4, 7, 8, 9, 11, 13, 15, 16, 19 and 22 of this Act shall come into operation on the”;

Question that the amendment be agreed to, put, and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed another amendment to delete lines 15 to 25 (both inclusive) in page 1 and substitute the following:—

“Table

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
<i>Section of this Act</i>	<i>Section of the principal enactment which is amended</i>	<i>Date of operation</i>
3	37(1)(b)	01.04.2021
5	84A(1B)	01.01.2023
6	85(4)	01.01.2023
10	113(1)(b), 113(1)(bb), 113(1A), 113(1B) and 113(1C)	01.04.2023
12	135(3), 135(3A) and 135(4)	01.04.2023
14	150(1)(a), 150(1)(b), 150(1)(c) and 150(2A)	01.04.2023
17	195	01.04.2018
18	subparagraph (1) of paragraph 4, item (d) (iii) of subparagraph (1) of paragraph 10 and paragraph 13 of the First Schedule	01.10.2022
20	paragraph (gg) of the Third Schedule	01.04.2022
20	subparagraphs (ii) and (iii) of paragraph (ooo) of the Third Schedule	01.10.2022
20	paragraph (tt) and subparagraphs (ii), (v) and (vi) of paragraph (w) of the Third Schedule	01.04.2023
20	paragraph (x) of the Third Schedule	27.05.2021
21	-	01.10.2022

”;

Question that the amendment be agreed to, put, and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed another amendment to leave out lines 1 to 18 (both inclusive) in page 2.

Question that the amendment be agreed to, put, and agreed to.

Question that the Clause as amended, stand part of the Bill, put, and agreed to.

Clause 2

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed an amendment to leave out line 23 in page 2 and substitute the following:—

“on or after the date of commencement of this (Amendment) Act, a sum of money amounting”;

Question that the amendment be agreed to, put, and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed another amendment to leave out line 10 in page 3 and substitute the following:—

“(iii) such classes of persons or payments as may”;

Question that the amendment be agreed to, put, and agreed to.

Question that the Clause as amended, stand part of the Bill, put, and agreed to.

Clauses 3 to 6 were agreed to.

Clauses 7

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed an amendment to leave out line 3 in page 5 and substitute the following:—

“of that section, of the following new subsections:-”;

Question that the amendment be agreed to, put, and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed another amendment to insert the following immediately after line 8 in page 5 :—

“(8) Every withholding agent who has deducted Advance Income Tax under the provisions of section 84A shall file with the Commissioner-General a quarterly statement as specified by the Commissioner-General, within thirty days after the end of each quarter, ending on the thirtieth day of June, thirtieth day of September and thirty first day of December.”;

Question that the amendment be agreed to, put, and agreed to.

Question that the Clause as amended, stand part of the Bill, put, and agreed to.

Clauses 8 to 11 were agreed to.

Clause 12

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed an amendment to leave out line 9 in page 9 and substitute the following:—

“resident individual, prior to a tax audit:

Provided that, if such resident individual is a senior citizen who is not an instalment payer and his refund claim is not exceeding twenty five thousand rupees for any quarter ending on the thirtieth day of June, thirtieth day of September, thirty first day of December and thirty first day of March, such refund claim shall be paid within three months of the date of the refund claim made by such resident individual, prior to a tax audit.”;

Question that the amendment be agreed to, put, and agreed to.

Question that the Clause as amended, stand part of the Bill, put, and agreed to.

Clauses 13 to 15 were agreed to.

Clause 16

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed an amendment to insert the following immediately after line 16 in page 10 :—

“(1) in paragraph (gg) of that Schedule, by the substitution for the words “an entity fully owned by”, of the words “an entity of which more than fifty percent of direct or indirect membership interest is owned by;”;

Question that the amendment be agreed to, put, and agreed to.

Question that the Clause as amended, stand part of the Bill, put, and agreed to.

Clauses 17 was agreed to.

Clause 18

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed an amendment to insert the following immediately after line 4 in page 14 :—

“

8(1)	subsection (3) of section 19
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 ”;

Question that the amendment be agreed to, put, and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed another amendment to leave out line 18 in page 14 and substitute the following:—

“

8	19(4)	01.04.2018
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 ”;

Question that the amendment be agreed to, put, and agreed to.

Question that the Clause as amended, stand part of the Bill, put, and agreed to.

New Clauses

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed to insert the following new clause immediately after line 8 in page 5:—

“Amendment
of section
100 of the
principal
enactment

8. Section 100 of the principal enactment is hereby amended in subsection (1) of that section, by the insertion immediately after paragraph (b) of that subsection, of the following new paragraph:-

“(bb) the Director-General of the Department of Fiscal Policy, for the purpose of making decisions on the tax policy and Government revenue;”;

Insertion of
new section
111A in the
principal
enactment

9. The following new section is hereby inserted immediately after section 111 of the principal enactment, and shall have effect as section 111A of that enactment:-

“Opinion of
the Secretary
to the
Treasury on
underlying
tax policy

111A. The Commissioner-General may obtain opinion or observation of the Secretary to the Treasury on the underlying tax policy relating to any provision of this Act, for the purpose of interpretation of such provisions under this Division or Division III of this Chapter, or for any tax Act administered by the Commissioner-General.”;

Question that the Clause be read a second time, put and agreed to.

Question that the Clause be added to the Bill, put and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed to insert the following new clause immediately after line 27 in page 9:—

“Amendment of
section 195 of the
principal
enactment

17. Section 195 of the principal enactment is hereby amended by the insertion immediately after the definition of the expression “tax” of that section, of the following new definition:-

“Tax Appeals Commission” means the Tax Appeals Commission established by the Tax Appeals Commission Act, No. 23 of 2011;”;

Question that the Clause be read a second time, put and agreed to.

Question that the Clause be added to the Bill, put and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed to insert the following new clause immediately after line 14 in page 10 :—

“Amendment of the Second Schedule to the principal enactment

19. The Second Schedule to the principal enactment is hereby amended in paragraph 1 of that Schedule as follows:-

- (1) by the insertion immediately after subparagraph (1) of that paragraph of the following new subparagraph:-

“(1A) A person who has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978 and invests in Sri Lanka in the expansion of his existing undertaking, during any year of assessment shall be granted enhanced capital allowances computed in accordance with this paragraph, in addition to the capital allowances computed under the Fourth Schedule.”;

- (2) in subparagraph (10) of that paragraph-

- (a) in definition of the expression “Capital allowance expenditure” of that subparagraph, by the substitution for the words “Schedule; and”, of the words “Schedule;”;

- (b) by the insertion immediately after the definition of the expression “Capital allowance expenditure” of that subparagraph, of the following new definitions:-

““existing undertaking” means any undertaking conducted by a person, prior to the first date of investment on depreciable assets;

“expansion” does not include-

- (a) the transfer, purchase or exchange of a depreciable asset of an existing undertaking of a person or an associate of a person; or

- (b) the purchase of a depreciable asset to replace an existing depreciable asset of an undertaking of a person;

“new undertaking” does not include-

- (a) the existing undertaking;
- (b) an undertaking formed by splitting-up or re-construction of an existing undertaking of a person or an associate of a person;”;

Question that the Clause be read a second time, put and agreed to.

Question that the Clause be added to the Bill, put and agreed to.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies proposed to insert the following new clause immediately after line 23 in page 12 :—

“Avoidance of
doubt

22. If-

- (a) an enterprise has entered into an agreement with the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 on or after April 1, 2018 but prior to October 1, 2022; and
- (b) such agreement provides for the profits and income of that enterprise or any dividend paid by that enterprise to be fully or partly exempt from income tax or to be taxed at a reduced rate of income tax,

such profits and income of such enterprise or such dividend paid by such enterprise shall continue to be exempt from income tax payable, or shall be liable for income tax at the rate provided for in such agreement, as the case may be.”.

Question that the Clause be read a second time, put and agreed to.

Question that the Clause be added to the Bill, put and agreed to.

Enacting Clause and Title

Question that the Enacting Clause and Title stand part of the Bill, put, and agreed to.

Bill reported with Amendments.

The Minister of Education on behalf of the Minister of Finance, Economic Stabilization and National Policies moved,— That the Bill, as amended, be now read the third time.

Question put, and agreed to.

Bill, as amended, accordingly read the third time and passed.

5. Adjournment : The Leader of the House of Parliament moved,— That this Parliament do now adjourned.

And it being past 5.30 p.m. Parliament was at 7.02 p.m. adjourned by the Speaker without Question put, pursuant to the Resolution of Parliament this day.

Parliament adjourned Accordingly until 9.30 a.m. on Tuesday, May 09, 2023.