



# පාර්ලිමේන්තු විවාද

(හැන්සාඩ්)

නියෝජිත මන්ත්‍රී මණ්ඩලයේ

නිල වාර්තාව

අත්තිකාරම් ප්‍රධාන කරුණු

අග්‍රාණ්ඩුකාරතුමාගෙන් ලන් සන්දේශය [නි. 1579]

සෙනෙට් මන්ත්‍රී මණ්ඩලයෙන් ලන් සන්දේශය [නි. 1580]

නිවේදන [නි. 1581]

ප්‍රශ්නවලට වෘත්තික පිළිතුරු [නි. 1585]

දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත [නි. 1604] :

දෙවනවර කියවීම—විවාදය කල් තබන ලදී

කල් තැබීමේ යෝජනාව [නි. 1703]

# பாராளுமன்ற விவாதங்கள்

(ஹன்சார்ட்)

பிரதிநிதிகள் சபை

அதிகாரபூர்வமான அறிக்கை

பிரதான உள்ளடக்கம்

மகா தேசாதிபதியிடமிருந்து வந்த செய்தி [ப. 1579]

முதலையிலிருந்து வந்த செய்தி [ப. 1580]

அறிவிப்புகள் [ப. 1581]

வினாக்களுக்கு வாய்மூல விடைகள் [ப. 1585]

உள்நாட்டு இறைவரித் (திருத்த) மசோதா [ப. 1604] :

இரண்டாம் மதிப்பு—விவாதம் ஒத்திவைக்கப்பெற்றது

ஒத்திவைப்புப் பிரேரணை [ப. 1703]

Volume 63

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Tuesday,

19th October 1965

## PARLIAMENTARY DEBATES

(HANSARD)

### HOUSE OF REPRESENTATIVES

OFFICIAL REPORT

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ADJOURNMENT MOTION [Col. 1703]







නිවේදන

නිවේදන

"No. D. 1/52-53 (II).  
Colombo,  
16th October, 1965.

Sir,

In terms of Section 23 (2) of the Ceylon (Constitution and Independence) Orders in Council, 1946 and 1947, I have the honour to inform you that the seats of the following five elected Senators have become vacant this day upon the termination of their respective terms of office :

Senator Narayana Mudiyanseelage Appuhamy.

Senator Jayasekera Perakum Jayasena.

Senator Tiramuni Peter de Zoysa.

Senator Somasunderam Nadesan, Q.C.

Senator Arthur Reginald Perera.

I have the honour to be,  
Sir,

Your obedient servant,

B. Coswatte.  
Clerk to the Senate.

The Clerk to the House of  
Representatives, Colombo."

නිවේදන

அறிவிப்புகள்

ANNOUNCEMENTS

I

සෙනෙට් මන්ත්‍රී මණ්ඩලයේ අඛණ්ඩතා

மாதவை வெற்றிடங்கள்

VACANCIES IN THE SENATE

කළානායකතුමා

(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

සෙනෙට් මන්ත්‍රී මණ්ඩලයේ ලේකම්ගේ ලිපිය සම්බන්ධයෙන් කිවයුත්තේ මෙම මන්ත්‍රී මණ්ඩලය සෙනෙට් මන්ත්‍රීන් පස් දෙනෙකු තෝරා පත් කිරීමෙහි නිරතවීම අවශ්‍ය බවය.

ඒ සඳහා නාම යෝජනා පත්‍ර මෙම මන්ත්‍රී මණ්ඩලයේ ලේකම්ගෙන් ලබාගත හැකිය. නාම යෝජනා පත්‍රයක් මන්ත්‍රීන් දෙදෙනෙකු විසින් යෝජක සහ ස්ථිරකරු වශයෙන් අත්සන් කර තිබිය යුතු බවත්, යෝජිත අයෙක් ජනප්‍රියතාව

කැමැත්ත නාම යෝජනා පත්‍රය මත ලියා තිබිය යුතු බවත්, මන්ත්‍රීන් විසින් සිත්හි තබාගත යුතුය. නාම යෝජනා පත්‍ර සියල්ලක්ම 1965 ඔක්තෝබර් මස 20 වැනි බදාදා දහවල් 12 ට ප්‍රථම ලේකම්ට භාර දිය යුතුය. එවිට ඔහු විසින් තමා භාර ගත් සෑම නාමයෝජනා පත්‍රයක් සම්බන්ධයෙන්ම එය තමා භාරගත් බවට ලියා විල්ලක් දිය යුතුය. ඡන්ද විමසීමක් අවශ්‍ය බව නාම යෝජනාවෙන් පෙනේ නම්, ඡන්ද විමසීම 1965 ඔක්තෝබර් මස 21 වැනි බ්‍රහස්පතින්දා අ. භා. 2 ට පැවැත්වෙනු ඇත.

With regard to the letter from the Clerk of the Senate, it is necessary for this House to proceed to the election of five Senators.

Nomination papers may be obtained from the Clerk of the House. Members will bear in mind that a nomination paper has to be signed by two Members as proposer and seconder and must bear on its face the written consent of the candidate proposed. All nomination papers must be handed in to the Clerk before 12 Noon on Wednesday, 20th October 1965, and he will hand in exchange a written acknowledgment. If the nominations indicate that an election is necessary, the elections will be held on Thursday, 21st October 1965, at 2 p.m.

II

වරප්‍රසාද කඩ කිරීම : විවියන් ගුණවර්ධන මිය.

சிறப்புரிமை மீறல் : திருமதி விவியன் குணவர்தன

BREACH OF PRIVILEGE: MRS. VIVIANNE  
GOONEWARDENE

කළානායකතුමා

(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

1965 සැප්තැම්බර් මස 21 වැනි දින රාත්‍රී නියෝජිත මන්ත්‍රී මණ්ඩලය කල් තැබීමෙන් පසු, මන්ත්‍රී මණ්ඩලය භූමි භාගය තුළ දී ඇති වූ සිද්ධිය ගැන මම සුපරීක්ෂාකාරීව සලකා බැලිමි. ඒ අවස්ථාවේදී විවියන් ගුණවර්ධන මහත්මිය තමාගේ විනය විරෝධී හැසිරීමෙන්, බරපතල ලෙස මන්ත්‍රී මණ්ඩලයේ වරප්‍රසාද කඩකර ඇති බව මාගේ පිළිගැනීමයි.



නිවේදන

ඇ විසින් ස්වකීය කනගාටුව ප්‍රකාශ කර තම හැසිරීම ගැන සමාව අයදා සිටින ලදී. මේ අනුව ඇගේ පුවත් පත් ප්‍රවේශ පත්‍රය මා විසින් ආපසු ගෙන්වාගෙන ඇති අතර, 1965 ඔක්තෝබර් මස 8 වැනි දින සිට මාස දෙකක් තුළ මන්ත්‍රී මණ්ඩලීය හුම් භාගයට ඇතුළු නොවන ලෙස මා විසින් ඇට අණ කර ඇත.

I have carefully considered the matter relating to the incident which took place in the precincts of the House of Representatives on the night of the 21st September 1965, after the adjournment of the House and I am satisfied that a grave breach of Privilege of the House has been committed by Mrs. Vivienne Goonewardene by her disorderly conduct.

She has expressed her regret and also apologized for her conduct. In the circumstances, I have withdrawn the Press Pass issued to her and I have also ordered her not to enter the precincts of the House for a period of two months from the 8th October 1965.

### III

වරප්‍රසාද කඩකිරීම : ඔසි කොරියා මහතා සහ ඩේවිඩ් රූපසිංහ මහතා

சிறப்புரிமை மீறல் : திருவாளர்கள் ஓஸி கொரியா டேவிட் ரூபசிங்ஹு

BREACH OF PRIVILEGE: MESSRS. OSSIE COREA AND DAVID RUPASINGHE

කථානායකතුමා  
(சபாநாயகர் அவர்கள்)  
(Mr. Speaker)

1965 සැප්තැම්බර් මස 29 වැනි දින නියෝජිත මන්ත්‍රී මණ්ඩලයේ රැස්වීම් වේලාවේදී ඔසි කොරියා සහ ඩේවිඩ් රූපසිංහ නමැති මහතා දෙදෙනෙක් මන්ත්‍රී මණ්ඩලයේ හුම් භාගය තුළ නොනිසි අත්දමට හැසිරුණු බවට මාගේ අවධානය යොමු කරන ලදී. මේ සිද්ධිය ගැන විභාග කිරීමෙන් පසු ඔවුන් දෙදෙන මන්ත්‍රී මණ්ඩලයේ හුම් භාගය තුළ විනය විරෝධී ලෙස හැසිරීමෙන් බරපතල ලෙස මන්ත්‍රී මණ්ඩලයේ වරප්‍රසාද කඩකර

ලිපි ලේඛනාදිය පිළිගැන්වීම

ඇති බව මට පෙනී ගොස් තිබේ. මේ දෙදෙන මාගේ කාමරයේදී මා ඉදිරියට පමුණුවන ලදී. මන්ත්‍රී මණ්ඩලීය හුම් භාගය තුළ නොනිසි ලෙස හැසිරුණු බව පිළිගත් ඔවුන් විසින් මාගෙන් සහ මා මගින් මන්ත්‍රී මණ්ඩලයෙන්ද සමාව අයදා සිටින ලදී. මේ අනුව 1965 ඔක්තෝබර් මස 12 වැනි දින සිට මාස දෙකක් තුළ මන්ත්‍රී මණ්ඩලයේ හුම් භාගයට ඇතුළු නොවන ලෙස මා විසින් ඔවුන්ට අණ කර ඇත.

It has been brought to my notice that during the sitting of the House on the 29th September 1965, two persons, viz., one Mr. Ossie Corea and one Mr. David Rupasinghe, misbehaved within the precincts of the House. After inquiry I find that the two persons concerned have been guilty of disorderly conduct within the precincts of the House thereby committing a grave breach of the Privileges of this House.

The two persons were produced before me in my Chambers and they admitted that they had behaved in an unruly manner and apologized to me and through me to the House. In the circumstances, I have ordered that they do not enter the precincts of the House for a period of two months from the 12th October 1965.

### ලිපි ලේඛනාදිය පිළිගැන්වීම

சமர்ப்பிக்கப்பட்ட பத்திரங்கள்

#### PAPERS PRESENTED

සාසැල් ගුරුවරුන්ගේ විශ්‍රාම වැටුප් පනතෙහි (432 වැනි අධිකාරය) 9 වැනි වගන්තිය යටතේ පනවනු ලැබූ රෙගුලාසියක් [ගුරු වන්නිනායක]

සහාමේසය මත තිබිය යුතුයයි නියෝග කරන ලදී.

சபையின் செயல்திகார மீடத்தில் இருக்கவேண்டுமென ஆணையிடப்பட்டது.

Ordered to lie upon the Table.



වෘත්ති පිළිතුරු

## ORAL ANSWERS TO QUESTIONS

## INTERDICTED TEACHERS

(Mr. Ratnasiri Wickramanayaka—  
Horana)

கல்வி, கலாச்சார விவகார அமைச்சரைக் கேட்ட வினா : (அ) வேலையினின்றும் இடைநிறுத்தஞ் செய்யப்பட்டுள்ள ஆசிரியர்களுக்கு அரைச் சம்பளம் வழங்கப்படுகின்றதென்பதை அவர் அறிவாரா? (ஆ) அவர்களுக்கு வாடகைப் படியில் அரைவாசி வழங்கப்படுகின்றதென்பதையும் அவர் அறிவாரா? (இ) விடுமுறைப் புகைவண்டி ஆணைச்சீட்டுக்கள் பெறும் உரித்து அவர்களுக்கு உண்டா? (ஈ) இல்லையெனில், ஏன்? (உ) விழா முற்பணம் பெற்றுள்ள ஆசிரியர்களின் சம்பளங்களிலிருந்து மாதாந்தத் தவணைக் கட்டணமாகப் பத்து ரூபா அறவிடப்படுகிறதென்பதை அவர் அறிவாரா? (ஊ) வேலையினின்றும் இடைநிறுத்தஞ் செய்யப்பட்டுள்ள ஆசிரியர்களிடமிருந்து அறவிடப்படும் தவணைக் கட்டணத்தை 5 ரூபாவாகக் குறைப்பதற்கு அவர்

මුදල් ආමනිගෙන් ආසු ප්‍රශ්නය: (අ)  
ගුරුවරුන් රජයේ සේවකයින් නම් විශ්‍රාම  
වැටුප් දියක මුදල් වශයෙන් ඔවුන්ගේ  
වැටුප් වලින් සියයට 2ක් අඩුකර ගන්නේ  
මන්දැයි එතුමා ප්‍රකාශ කරනවාද? (ආ)  
රජයේ සේවකයින්ට මෙන් ඔවුන්ට



லாவிக பிடிவூர்

ஒருவர் இ நிலாவை ஸ்திரீயை ஏதாவது ஒரு தேவ  
வாடி? (ஓ) வினாவை ஸ்திரீயை பை (வெட்பு  
பதிக) வுந் மாவகை நிலாவை டீயை ஏதாவது  
கொடியை கரவாவாடி? (ஓ) நை உயை நை,  
ஓ மை?

நிதி அமைச்சரைக் கேட்ட வினா: (அ) ஆசிரி  
யர்கள் அரசாங்க ஊழியர்களானால், அவர்களு  
டைய சம்பளத்திலிருந்து இளைப்பாற்றுச் சம்  
பள உதவு தொகையாக 2 சத வீதம் கழிக்கப்  
படுவதற்கான காரணத்தை அவர் கூறுவாரா?  
(ஆ) அரசாங்க ஊழியர்களைப் போன்று காலங்  
கடந்த விடுதலையை அவர்கள் பெற அவர் அனு  
மதிப்பாரா? (இ) இளைப்பாறுவதற்கு முன்  
னேற்பாடாய் அவர்களுக்கு மூன்று மாதங்க  
ளுக்கு விடுதலை வழங்குவதற்கு அவர் நடவடிக்  
கைகள் எடுப்பாரா? (ஈ) இல்லையெனில், ஏன்?

asked the Minister of Finance: (a) Will he state as to why 2 per cent. is being deducted as contribution to pension from the salaries of teachers if they are Government servants? (b) Will he allow them to take lapsed leave as in the case of Government servants? (c) Will he take steps to grant them three months leave with pay preparatory to retirement? (d) If not, why?

உன். விமலசேன மை. (இடல் அமரின்  
பார்க்கென்டி லேகை)

(திரு. என். விமலசேன—நிதி அமைச்சரின்  
பாராளுமன்றக் காரியதரிசி)

(Mr. N. Wimalasena—Parliamentary  
Secretary to the Minister of Finance)

(a) Two per cent. of the basic salary of a teacher is being deducted as contribution to their pension because the School Teachers' Pension Fund is a contributory scheme established under Rule 5 of the Regulations to the School Teachers' Pension Act (Cap. 432). (b) No. (c) No. (d) Lapsed leave and leave preparatory to retirement are granted only to public officers who are entitled to vacation leave under F. R. 1360. Teachers are not entitled to vacation leave under this F. R., but are eligible for leave during the usual vacations of their school or college in terms of F. R. 1367.

லாவிக பிடிவூர்

னே. வுரேசிரன் மை. (பேட்டர்  
வூவ)

(திரு. கே. துரைரத்னம்—பருத்தித்துறை)

(Mr. K. Thurairatnam—Point Pedro)

Will the hon. Parliamentary Secretary consider bringing the Teachers' Pension Minute in line with that of the other Government employees?

விமலசேன மை.

(திரு. விமலசேன)

(Mr. Wimalasena)

That is under consideration.

விடியலோடி விவிடி ஸேலா ஸப்தகார ஸமீதியை

விதியகொட பலநோக்குக் கூட்டுறவுச் சங்கம்

VIDIYAGODA MULTI-PURPOSE CO-OPERATIVE  
SOCIETY

3. வினாவாகை மை.

(திரு. விக்ரமநாயக்க)

(Mr. Wickramanayaka)

கலைகர், டகிரக்து ஸ நிலாவை அமரி  
னேன் அஹ் ப்ரேய: (அ) ஸிமாவகை  
விடியலோடி விவிடி ஸேலா ஸப்தகார ஸமீதி  
யென் அமீ. உவி. பைரேடி மகையா ஸ  
வவன் ஸேவககின் டேடேனெகூடி லேகை  
யூவூ டி. 212.80க இடலகன் உம ஸமீதியை  
விசின் கபதர கலைகர் காரீயாலயே  
கூத்பன் கர அநி லை கலைகர் கைம  
காரீய 1964.5.21 உநி டீன யைமூ அங்க  
பி/கி/1864 டரகை லேகையென் டன்லா ஸிபி  
லை உவூலா டன்லாவாடி? (அ) மை இடல்  
மே அயடி மைனென் லேலா கூநி லை  
உவூலா டன்லாவாடி? (ஆ) மை இடல்  
கிவ்னடி லேலென்னே கலடாடி? (ஓ) மை  
லேகையே டேலூநி ஸேடயே ஸடகன் கர  
அநி பரீடி மே ஸமீதியை விடலடி கியை  
கர நிவெடி? (ஈ) நை உயை நை, ஓ  
மை?

தொழில், தொழில் வசதி, வீடமைப்பு அமைச்  
சரைக் கேட்ட வினா: (அ) விதியகொடைப்  
பல நோக்குக் கூட்டுறவுச் சங்கம், விமிற்றெட்டி  
லிருந்து திரு. எம். எச். பெரேராவுக்கும், வேறு  
இரண்டு தொழிலாளர்களுக்கும் சேர வேண்  
டிய தொகையாகிய 212 ரூபா 80 சதம் களுத்  
துறைத் தொழில் அலுவலகத்தில் ஒப்படைக்







වෘත්ති පිළිතුරු

වෘත්තික පිළිතුරු

கமத்தொழில், உணவு அமைச்சரைக் கேட்ட  
வினா : (அ) ஏனைய சொலனேசியப் பயிர்கள்  
இருப்பதன் காரணமாய் மினகாய் உற்பத்தியை  
அதிகரிப்பதற்கும் சீராக்குவதற்கும் பெரும  
தடையாயுள்ள “குருமன்” எனப்படும் மிகவும்  
இடையூறு விளைவிக்கக் கூடிய வைரஸ் நோய்  
யாழ்ப்பாண மாவட்டத்தில் அதி உக்கிரமாய்  
உள்ளதென்பதை அவர் அறிவாரா? (ஆ)  
யாழ்ப்பாணத்தில் உள்ள ஆராய்ச்சி நிலையத்  
தில் நோய்க்கூற்று வல்லுனரும், சிற்றயிர் நூல்  
வல்லுனரும் இல்லையென்பதை அவர் அறி  
வாரா? (இ) கூடிய விரைவில் அவர் இந்திய  
மனங்களைச் செய்வாரா? (ஈ) “குருமன்”  
நோய் சம்பந்தமாய் அரசாங்கத்திற்கு ஆலோ  
சனை கூறுவதற்கு நிபுணர்களைப் பெறுவதுடன்  
குருமன் நோயை எவ்வாறு தடுக்கலாம் என்  
பதுபற்றிக் கற்றறிந்து கொள்வதற்கு இந்தியா,  
ஐப்பான், இஸ்ரவேல் போன்ற நாடுகளுக்கு  
உத்தியோகத்தர்க்களையும் அவர் அனுப்புவாரா?

asked the Minister of Agriculture and Food : (a) Is he aware that a deadly virus called leaf curl which is a great impediment to the expansion and improvement of the cultivation of chillies is most virulent in the Jaffna district due to the presence of other solanaceous crops ? (b) Is he aware that the Research Station at Jaffna does not have a Pathologist and an Entomologist ? (c) Will he make these appointments as early as possible ? (d) Will he get experts to advise the Government on the leaf curl disease and also send officers to study how they could combat the leaf curl disease in countries like India, Japan, Israel, etc., immediately ?

පී. සී. ඉඩ්ලන් මයා. (කෘෂිකර්ම හා  
ආහාර ඇමතිගේ පාර්ලිමේන්තු ලේකම්)

(திரு. பீ. சீ. இம்புலான—விவசாய, உணவு  
அமைச்சரின் பாராளுமன்றக் காரியதரிசி)

(Mr. P. C. Imbulana—Parliamentary Secretary to the Minister of Agriculture and Food)

(a) Yes. (b) Yes. (c) The posts of Entomologist, Plant Pathologist (diseases of chilli), and Agronomist have been advertised and these posts will be filled shortly. However, it is not intended to station these officers at Jaffna. They will be stationed at Maha-Illuppalama where most of the research work in this field will be done. The research work at Jaffna

will continue to be directed from Maha-Illuppalama. (b) The Government has obtained the advice of Dr. Newton from Canada, Dr. Ishikura from Japan and Dr. Carter from Hawaii on various occasions. However, the progress made in this direction has not been very substantial. The scientists of the Department of Agriculture are in constant touch with the work of scientists in other countries grappling with the same problem.

තුරෙසිරන් නම් මයා.

(திரு. துரைரத்னம்)

(Mr. Thurai ratnam)

Will it not be possible to send an officer from the Department of Agriculture to study this disease under field conditions?

ඉඹිලාන මයා.

(திரு. இம்புலான)

(Mr. Imbulana)

That question will be given due consideration.

තුරෙසිරත් නම් මයා.

(திரு. துரைரத்னம்)

(Mr. Thurai ratnam)

Because of the presence of this deadly virus, it is necessary to station an officer in the field itself.

ବୁଦ୍ଧିଜୀବୀ ଭାବେ.

(திரு. இம்புலான)

(Mr. Imbulana)

That question too will be considered.

ඉදිගොල්ලාව-සකල්ල පාඨේ මුකුණු ඔස  
හරහා පාලම

இந்திக்கொல்லாவ-யக்கல் வீதி : முக்குணூலுய  
வுக்கு மேற் பாலம்

INDIGOLLEWA-YAKALLA ROAD: BRIDGE  
OVER MUKUNU-OYA

6. මෙම ක්‍රියාවල සේනානායක මයා. (මැද වම් විශ්)

(திரு. மைத்திரிபால சேனநாயக்க—மத வாச்சி)

(Mr. Maithripala Senanayake—Meda-  
wachchiya)

රජයේ වැඩ, තැපැල් හා විදුලි සංදේශ  
අමතරයෙන් ඇසු ප්‍රශ්නය : (අ) ඉදි  
හෙල්ලැව-යකල්ල පාරේ මුකුණුමය හරහා  
සිද්ධා මුදල් වෙන් කරන ලද



[மேலேபாடு சேனாநாயக மஹ.]

வென், உலக ஈரமிககர நிதிய யுது வென்  
 உதுமா உன்னலா? (ஈ) உலக ஈரமிக  
 கிரிமே ப்ரமாடிய கும்மீ? (ஓ) மெம  
 மூடல் வகிசேடி உலக ஈரமிக கிரிமே  
 கிய கர்மலா?

அரசாங்க கட்டுவோலை, தபால், தந்திப் போக்கு  
 வரத்து அமைச்சரைக் கேட்ட வினா: (அ)  
 இந்திக்கொல்லாவ-யக்கல்ல வீதியிலுள்ள முக்  
 குண ஓயாவுக்கு மேலுள்ள பாலத்திற்கென  
 நிகி ஒதுக்கப்பட்டு, வேலையும் தொடங்குவதற்  
 கிருந்ததென்பதை அவர் அறிவாரா? (ஆ)  
 அவ்வேலையைத் தொடங்குவதிலுள்ள தாமத  
 மென்ன? (இ) இந்நிதியாண்டில் வேலையைத்  
 தொடங்குவதற்கு நடவடிக்கை எடுக்கப்  
 படுமா?

asked the Minister of Public Works,  
 Posts and Telecommunications: (a)  
 Is he aware that funds were allocated  
 for and work was to have started on  
 the bridge across Mukunu Oya on the  
 Indigollewa-Yakalla Road? (b)  
 What is the delay in starting the  
 work? (c) Will action be taken to  
 start work this financial year?

சுரு சி. லி. வேலகேடர் (உலக லேன  
 சனாநாயக சேவா, ஈமிக—ரகசே உலக,  
 வுபுலி ஸ விடலி ஸ-தேவ ஈமிக வெனுவு)  
 (கௌரவ டி. பி. வெலகேதர்—தேசிய மய  
 சேவை, பதில் அமைச்சர்—அரசாங்கக் கட்டு  
 வேலை, தபால், தந்திப் போக்குவரத்து அமைச்  
 சர் சார்பில்)

(The Hon. D. B. Welagedera—Acting  
 Minister of Nationalized Services—on  
 behalf of the Minister of Public Works,  
 Posts and Telecommunications)

(ஈ) பாலம் வுகிம் ஸடஹ மூடல் வென்  
 கர் மோலா. (ஈ) மது மோலு ஈ. (ஓ)  
 ஈகிகுன் உலக ஸமக ஸடா லூலேதேடி உயடு  
 லூலேன ப்ரமுவனலய ஈது, மெம காரீயய  
 லுதடி ஸலகா லேது லூலே.

### ஈதுவலிவிய உலக

அங்குணச்சியக் குளம்

ANGUNACHCHIYA TANK

7. மேலேபாடு சேனாநாயக மஹ.

(திரு. மைத்திரிபால சேனநாயக்க)

(Mr. Maithripala Senanayeke)

ஓலி, வாரிமாரீன ஸ விடலிவல ஈமிக  
 ஸன் ஈது ப்ரனாய: (ஈ) ஈன 18 ஈரன்  
 ஸுலான ஈதுவலிவிய உலக, ஸமிக  
 ஸுலான ஈதுவலிவிய உலக, ஸமிக

ஈனய ஸடஹ லூலே காரலகன் நிசீசே  
 ப்ரமுவன லூலேவல ஈ. வெ உதுமா  
 உன்னலா? (ஈ) மெம உலக ஸலேனல  
 ஸன் ஈனடு பவனா, மனனலய கும்மீ  
 ஈ? (ஓ) மெம உலக ப்ரிகிஸிஈகர்ணய கிரி  
 ம பவன் ஸன் ஸன் கலடா?

காணி, நீர்ப்பாசன, மின்சக்தி அமைச்சரைக்  
 கேட்ட வினா: (அ) 18 வது துலானலிலுள்ள  
 அங்குணச்சியக் குளம் பற்றி முழு துண்ணுய்வு  
 நடாத்தும் விடயம் சில காலமாக முன்னு  
 ரிமை நிரலிலிருந்துவந்தது என்பதை அவர்  
 அறிவாரா? (ஆ) இக்குளம் சம்பந்தமாகத்  
 தற்போதுள்ள நிலையென்ன? (இ) இக்குளத்  
 தினை மீள அமைக்கும் வேலை எப்பொழுது  
 ஆரம்பிக்கப்படும்?

asked the Minister of Land, Irrigation  
 and Power: (a) Is he aware that  
 Angunachchiya Tank in Tulana 18  
 has been on the priority list for full  
 investigation for quite some time?  
 (b) What is the present position  
 regarding this tank? (c) When will  
 the restoration of this tank be  
 undertaken?

சுரு சி. பி. டி ஸிலா (ஓலி, வாரிமாரீன ஸ  
 விடலிவல ஈமிக ஸ ஸனாநாயக)

(கௌரவ சி. பி. டி சில்வா—காணி, நீர்ப்  
 பாசன, மின்விசை அமைச்சரும் சபை முதல்  
 வரும்)

(The Hon. C. P. de Silva—Minister of  
 Land, Irrigation and Power and Leader  
 of the House)

(ஈ) லி. (ஈ) ஸுலுமீ ஸ ஸோசனாவன்  
 ஈவகாந கர் ஈ. (ஓ) மெம உலக ப்ரிகிஸிஈ  
 கர்ணய கிரிம ரீலக மூடல் வரீசயே ஈ  
 பவன் ஸன் ஸ ஈ.

### ஸலீபன் ஈல வுபுலி ஸோசனா கும்மீ

ஹால்பன் ஸல விஸ்தரிப்புத் திட்டம்

HALPANELA EXTENSION SCHEME

8. மேலேபாடு சேனாநாயக மஹ.

(திரு. மைத்திரிபால சேனநாயக்க)

(Mr. Maithripala Senanayeke)

ஓலி, வாரிமாரீன ஸ விடலிவல ஈமிக  
 ஸன் ஈது ப்ரனாய: (ஈ) 1965/66  
 ஸுலான ஈதுவலிவிய உலக, ஸமிக  
 ஸுலான ஈதுவலிவிய உலக, ஸமிக



වෘත්තික පිළිතුරු

යෝජනා ක්‍රමයේ වැඩ ආරම්භ කරන බවට එතුමන් විසින් 1964 සැප්තැම්බර් මාසයේදී පෙරිමියන්කුලම හා අනෙකුත් ගම්වල ගොවීන්ට දෙන ලද පොරොන්දුව ඉටුකිරීමට එතුමා අදහස් කරනවාද? (ආ) එසේ නම්, 1965/66 අයවැය ලේඛනයෙන් රුපියල් 10ක් පමණක් ප්‍රතිපාදනය කිරීමෙන් එතුමා එසේ කිරීමට අදහස් කරන්නේ කෙසේද?

காணி, நீர்ப்பாசன, மின்சக்தி அமைச்சரைக் கேட்ட வினா : (அ) 1965/66 ஆம் நிதிக்ருட்டத்தில் ஹல்பானே எல விஸ்தரிப்புத் திட்ட வேலையை ஆரம்பிப்பதென 1964, செப்ரெம்பரில் பெரிமியன்குளமவிலும் மற்றைய கிராமங்களிலுமுள்ள விவசாயிகளுக்கு அவர் அளித்த வாக்குறுதியை நிறைவேற்றுவதற்கு அவர் உத்தேசிக்கின்றாரா? (ஆ) அவ்வாறாயின், 1965/66 இன் வரவுசெலவுத் திட்டத்தில் ரூபா 10 மாதிராம் ஏற்பாடு செய்திருப்பதன்மூலம் அதனை அவர் எவ்வாறு நிறைவேற்றுவதற்கு உத்தேசிக்கின்றார்?

asked the Minister of Land, Irrigation and Power : (a) Does he propose to keep his promise to the cultivators of Perimiyanikulama and the other villages made in September 1964, to start work on the Halpan Ela extension scheme during the 1965-66 financial year ? (b) If so, how does he propose to do so, by providing only Rs. 10 in 1965-66 Budget ?

అర్. వి. వి. & కెల్.వి.

(கௌரவ சீ. பி. டி சில்வா)

(The Hon. C. P. de Silva)

(අ) ඔව්. (ආ) රු. 10ය සංකේත මුදලක් පමණි. අවශ්‍ය මුදල් ගණන අංක 66 දරණ මුදල් රෙගුලාසිය අනුව ක්‍රියා කිරීමෙන් 'ලබාගන්නවා' ඇත.

සෙමන්ට් පෝර්ට්ලන් සිමෙන්ට්.

(திரு. மைத்திரிபால சேனநாயக்க)

(Mr. Maithripala Senanayake)

ඇමතිතුමා මේ අවුරුද්දේ මෙම වැඩසටහන් ගන්නවාද ?

ଗୁ. ଛ. ପି. ୧ ଛେଦ,

(கௌரவ சீ. பி. டி சில்வா)

(The Hon. C. P. de Silva)

இது.

වෘත්ති විලිඳුරු

නැගෙනහිර කඩදාසි කර්මාන්ත සංයුක්ත  
මණ්ඩලය

கிழக்கிலங்கைக் கடதாசி உற்பத்திக் கூட்டுத் தாபனம்:

திரு. சிங்கத்துக்குப் பொறுப்பான வேலைகள்

EASTERN PAPER MILLS CORPORATION : DUTIES  
ASSIGNED TO MR. SINGHAM

9. වෛද්‍යාචාර්ය ඒ. රත්නපාල (පත් කරන ලද මන්ත්‍රී)

(வைத்திய கலாநிதி ஏ. ரத்னபால—நியமன அங்கத்தவர்)

(Dr. A. Ratnapala—Appointed Member)

කර්මාන්ත හා සිවර කටයුතු ඇමති  
ගෙන් ඇසූ ප්‍රශ්නය : (අ) කඩදාසි කර්  
මාන්ත විද්‍යාව සම්බන්ධයෙන් සුදුසුකම්  
ලත්, රජයේ ශිෂ්‍යත්වයක් පිට එතෙර  
පුහුණුවක් ලබා ඇති, තැගෙනහිර කඩ  
දාසි කර්මාන්ත සංයුක්ත මණ්ඩලයේ  
විධායක නිලධාරියෙකු වන සිංහම් මහතා  
ලියුම් විවෘත කිරීම හා ඒවා ඒ ඒ දෙපාර්ත  
මේන්තුවලට ඉදිරිපත් කිරීම හැර වෙන  
කිසිම වගකිවයුතු විධායක කාර්යයක්  
නොකරන බව එතුමා දන්නවාද? (ආ)  
ඔහුගේ මාසික වැටුප කොපමණද? (ඉ)  
ඔහුගේ පත්වීමේ දිනය කුමක්ද? (ඊ)  
සංයුක්ත මණ්ඩලයේ වඩා වගකිවයුතු  
කාර්යයක් තමාට වෙන්කර දෙන ලෙස  
නිලධාරියා විසින් කීප අවස්ථාවකදීම  
ඉල්ලා තිබේද?

கைத்தொழில், கடற்றொழில் அமைச்சரைக் கேட்ட வினா : (அ) கடதாசித் தொழில் நுட்ப வியலில் தகைமை பெற்றவரும், புலமைப்பரிசில் பெற்று வெளிநாட்டில் பயிற்சி பெற்ற வருமான கிழக்கிலங்கைக் கடதாசி உற்பத்திக் கூட்டுத்தாபனத்தைச் சேர்ந்த நிறைவேற்று உத்தியோகத்தார் திரு. சிங்கம் என்பவர் பொறுப்பான நிறைவேற்று வேலைகள் எதுவும் செய்யாமல் தபால்களைப் பிரித்து அவற்றை அவ்வப்பகுதிகளுக்கு அனுப்பும் வேலைகளையே புரிந்து வருகிறார் என்பதை அவர் அறிவாரா? (ஆ) அவருடைய மாதாந்தச் சம்பளம் என்ன? (இ) அவருடைய நியமனத் தேதியாது? (ஈ) இக்கூட்டுத்தாபனத்தில் அதிக பொறுப்புவாய்ந்த வேலைகள் தமக்குக் கொடுக்கப்பட வேண்டுமெனப் பல முறை இவ்வுத்தியோகத்தார் வேண்டியதுண்டா?

asked the Minister of Industries and Fisheries: (a) Is he aware that Mr. Singham, an Executive Officer of the Eastern Paper Mills Corporation, who is qualified in Paper Technology and who had obtained training abroad on a Government scholarship



මාවික පිළිතුරු

I ask for permission to answer this Question the day after tomorrow.

asked the Minister of Nationalised Services: (a) Is he aware that the work on the Medithale-Keenakelle road has been completed? (b) Is he aware that a bus service for the benefit of the travellers on this road has not yet been started? (c) Will he take action to start a bus service on this road? (d) If so, when and if not, why?



වෘත්තික පිළිතුරු

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ව්‍යවික පිළිතුරු

වෘත්ති පිළිතුරු

[ද සොයිසා සිව්වර්ගික මයා.]

வழங்கப்பட்டதென்பதையும், 1965 பெப்ரவரி யிலிருந்து மாதமொன்றுக்கு 64 ரூபா அடிப் படைச் சம்பள விகிதத்தில் சம்பளம் வழங்கப் படுகின்றதென்பதையும் அவர் அறிவாரா? (ஆ) 1964, செப்ரெம்பர் மாதம் தொடக்கம் 1965, ஜனவரி மாதம் வரைக்கும் அவருக்குரித் தான சம்பள நிலுவைகளை வழங்குவதற்கு அவர் நடவடிக்கை யெடுப்பாரா? (இ) அவ்வா றாயின், எப்பொழுது? அன்றேல், ஏன்?

asked the Minister of Education and Cultural Affairs: (a) Is he aware that Miss L. Karunawathie, an under trainee at Maharagama Guru Vidyalaya was paid on the scale for Pupil Teachers during the period September, 1964 to January, 1965, and since February, 1965, she is being paid a basic salary of Rs. 64 per month? (b) Will he take action to pay her arrears of salary for the period September, 1964 to January, 1965? (c) If so, when and if not, why?

၅၄ ဗိမ္မာဏိယ

(கௌரவ ஜயசூரிய)

(The Hon. Jayasuriya)

(අ) ඔව්. එල්. කරුණාවතී මෙනවියට 1964 දෙසැම්බර් මස සිට රුපියල් 64ක මූලික වැටුපක් ගෙවනු ලැබේ. (ආ) ඔව්. 1964 සැප්තැම්බර් මස සිට 1964 නොවැම්බර් මස දක්වා හිඟ වැටුප් ගෙවීමට ක්‍රියා කරනු ලැබේ. (ඉ) 1965 ඔක්තෝබර් මස වැටුපත් සමග ගෙවනු ලැබේ.

1962 ගුරු විද්‍යාල ප්‍රවේශ විභාගයේ ප්‍රතිඵල  
අනුව පුහුණුව සඳහා තෝරාගනු ලැබූ අය

1962 ஆம் ஆண்டுப் பரீட்சையிலிருந்து ஆசிரிய  
கலாசாலைகளுக்கு பிரவேச அனுமதி

ADMISSIONS TO GURU VIDYALAYAS FROM 1962  
EXAMINATION

13. ද සොයිසා සිව්වර්ගය මයා. (ජය  
කොඩි මයා. වෙනුවට)

(திரு. டி. சொய்ஸா சிரிவர்தன—திரு. ஜயக்  
கொடி—திவ்வுலாப்பிட்டிய சார்பாக)

(Mr. de Zoysa Siriwardena—on behalf  
of Mr. Jayakody)

අධ්‍යාපන හා සංස්කෘතික කටයුතු  
ඇමතිගෙන් ඇසූ ප්‍රශ්නය : (අ) 1962  
පවත්වන ලද ගුරු විද්‍යාල ප්‍රවේශ විභාග

යෙන් සමත්වූ අපේක්ෂකයින් 3,500 දෙනාගෙන් 500 දෙනෙකු පුහුණුව සඳහා තෝරාගෙන ඇති බව එතුමා දන්නවාද? (ආ) ඉතිරි අයට පත්වීම් දීමට කලින් තිබුණු රජයට අවස්ථාවක් නොලැබුණු හෙයින් මහා මැතිවරණ කාලයේදී පොරොන්දු වූ පරිදි දැනට තිබෙන රජය ඔවුන්ට පත්වීම් දෙනවාද යන වග එතුමා ප්‍රකාශ කරන්නවාද? (ඉ) එසේ නම්, එ් කවදාද?

கல்வி, கலாச்சார விவகார அமைச்சரைக் கேட்ட வினா : (அ) 1962 இல் நடத்தப்பட்ட ஆசிரிய கலாசாலைப் பிரவேசப் பரீட்சையிற் சித்தியடைந்த 3,500 பரிட்சார்த்திகளில் 500 பேர் மாத்திரம் பயிற்சி பெறுவதற்குத் தெரிவு செய்யப்பட்டனரென்பதை அவர் அறிவாரா? (ஆ) எஞ்சியவர்களுக்கு நியமனங்கள் அளிப்பதற்கு முன்னைய அரசாங்கத்திற்குச் சந்தர்ப்பங் கிடைக்காமற் போனமையை முன்னிட்டு, பொதுத் தேர்தற் காலத்தில் வாக்குறுதியளித்த பிரகாரம் தற்போதைய அரசாங்கம் அவர்களுக்கு நியமனங்கள் அளிக்குமா என்பதுபற்றி அவர் கூறுவாரா? (இ) ஆமெனில் எப்பொழுது?

asked the Minister of Education and Cultural Affairs: (a) Is he aware that out of the 3,500 candidates who had been successful at the Guru Vidyalaya Entrance Examination held in 1962, 500 have been selected for training? (b) In view of the fact that the former Government did not get the opportunity of giving appointments to the rest, will he state whether the present Government would give them appointments as promised during the General Elections? (c) If so, when?

ගරු ජයසිරිය

(கௌரவ ஜயசூரிய)

(The Hon. Jayasuriya)

(a) Guru Vidyalyaya Examinations are not qualifying examinations. They are competitive examinations and those with the best performance are selected each year according to the number of vacancies available in the Guru Vidyalyaya. Hence, to state that 3,500 candidates were successful in a Guru Vidyalyaya Examination is



මන්ත්‍රී මණ්ඩලයේ රැස්වීම

incorrect. (b) In view of reply to (a), this does not arise. (c) Does not arise.

මනත්‍රි මණ්ඩලයේ රැස්වීම

சபை ஆமர்வு

## SITTING OF THE HOUSE

මතු පළවන යෝජනාව සහ සම්මත විය.

பின்வரும் பிரேரணை எற்றுக்கொள்ளப்பட்டது :

*Resolved :*

“ අද දින විසිර යාමේදී මන්ත්‍රි මණ්ඩලය 1965 ඔක්තෝබර් මස 20 වැනි බදාදා අ. හා. 2 වන තෙක් කල් තැබිය යුතුයි.”—[ගුරු සී. පී. ද සිල්වා]

കഥാതന്ത്രം

(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

Motion No. 2, to stand down. The hon. Member is not here.

கெ. வி. ரத்நாயக்க மஃ. (அனுராதபுர)  
(திரு. கே. பி. ரத்நாயக்க—அனுராதபுரம்)  
(Mr. K. B. Ratnayake—Anuradhapura)

## Can I move ?

കഥാസംക്ഷേപം

(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

The hon. Member cannot move.

ගරු සි. පී. ද සිල්වා

(கௌரவ சீ. பீ. டி. சில்வா)

(The Hon. C. P. de Silva)

Can I say a word on this?

കർമ്മാശയകർമ്മം

(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

No. I am sorry.

Motions No. 2 and 3 will also stand down.

දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත  
—දෙවනවර කියවීම

දේශීය ආදියම් (සංගෝධන)  
පහත් කෙටුම්පත

உள்நாட்டு இறைவரி (திருத்த) மசோதா  
INLAND REVENUE (AMENDMENT) BILL

දෙවන වර කියවීමේ නිශේෂය කියවන ලදී.

இரண்டாம் மதிப்பிற்கான கட்டளை வாசிக்கப்பட்டது.

Order for Second Reading read.

අ. භා. 2.18

ගරු සු. බී. චන්ද්‍රිකායක (මුදල් ඇමති)

(கௌரவ யூ. பி. வன்னிநாயக்க—நிதி

அமைச்சர்)

(The Hon. U. B. Wanninayake—  
Minister of Finance)

I move,

"That the Bill be now read a Second time."

This Bill seeks to give effect to the tax proposals announced in the recent Budget. The Bill also incorporates certain other amendments which are considered necessary.

The Inland Revenue Act, No. 4 of 1963, which is a consolidation of previous tax legislation, has been operative from the year of assessment 1963-1964. It has now become necessary to introduce certain amendments to this Act so as to clarify certain doubtful matters and to remove certain defects in the law.

Certain amendments which are considered both urgent and essential for efficient administration of the taxes have been included. Certain other amendments which are intended to give a measure of relief to taxpayers have also been included.

Before I explain the main provisions of the Bill, I wish to remind hon. Members that the tax proposals announced in the Budget speech are to be effective from the current year of assessment. The Department of Inland Revenue will not be in a position to make any assessments until this Bill is passed by Parliament. The passing of this Bill is therefore extremely urgent.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

[ශ්‍රී ලංකා විනයායක]

The amendments fall into two categories. The first category will be the Budget proposals which can be summarized as follows :

#### (1) *New Income Tax Rates :*

Legal effect is being given to the new income tax rates which rise progressively from 10 per cent. to 45 per cent. The surtax rates have been incorporated in the income tax rate schedule beyond the 45 per cent. slab so that the rate progresses from 45 per cent. to 65 per cent. and thereafter, to 80 per cent.

The first two slabs of 10 per cent. and 15 per cent. are both variable slabs. These initial slabs will be Rs. 3,000 each for single individuals and will be increased by Rs. 1,000 for the wife and Rs. 500 for each child or dependant up to a maximum of four. This, combined with the tax-free allowances, provides substantial relief for family responsibility on a more equitable basis as between higher and lower income groups than was available under the original allowances available up to 1958.

In the case of individuals whose taxable income does not exceed Rs. 2,000, the first Rs. 1,000 of taxable income is taxed at 5 per cent. and the balance at 10 per cent.

#### (2) *Savings Relief :*

Provision has been made for the grant of savings relief to individuals who invest their monies in approved savings in any of the specified forms.

The imposition of the surtax on higher incomes and the scheme of savings relief has been introduced for the purpose of restraining personal expenditure. This scheme is an alternative to the expenditure tax.

#### (3) *New Wealth Tax Rates :*

Legal effect is being given to the new rates of wealth tax which rise progressively from half per cent. to 2 per cent.

In the case of non-resident companies having immovable property in Ceylon the rate is being reduced from 10 per cent. to 5 per cent.

#### (4) *Companies :*

The rate of income tax applicable to companies is being reduced from 57 per cent. to 50 per cent.

#### (5) *Capital Gains :*

The maximum rate of tax on capital gains is being reduced to 25 per cent. to correspond with a similar reduction in the higher marginal rate of income tax.

#### (6) *Special Incentives :*

(a) *Agriculture :* Provision has been made for the deduction of all capital expenditure incurred in the opening up of land in respect of agriculture and animal husbandry.

(b) *Promotion of Exports :* Provision has been made for the grant of a rebate from the income tax payable of an amount equal to 5 per cent. of the f.o.b. value of goods exported, provided that such exports have resulted in a minimum net earning in foreign exchange of 25 per cent. of the f.o.b. value of the commodity.

#### (7) *Amnesty :*

Provision has been made for the grant of an amnesty similar to the amnesty which was in force in 1964, and to reintroduce the provisions of Act No. 13 of 1964, for a period of two months. The main purpose of this amnesty is to enable the taxpayers to clear their arrears of taxes and make their position acceptable to the administration and thereby eliminate the work of further inquiry and revision of previous assessments.

We now come to the second part where the other amendments come in.

The following are some of the other major amendments which have been incorporated in the Bill :

#### (1) *Exemption of prizes won at sweeps and lotteries :*



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

Provision has been made to exempt prizes won at sweeps and lotteries after certain specified dates consequent on the increase in the lotteries tax as from such specified dates.

## (2) *Travelling Expenses :*

Certain new rules to govern the treatment of travelling expenses have been provided.

The existing scheme relating to travelling expenses has been found to be extremely complicated, leading to an excessive amount of work on the part of the assessors and the taxpayers in computing the allowable expenses. According to this procedure, travelling expenses have to be calculated in accordance with the rates prescribed in the Finance Regulations. These rates vary according to such factors as the weight of the car and the salary of the official concerned.

The proposed procedure is a very much simpler one.

## (3) *Non-aggregation of incomes of children :*

This is a relief measure. The income of a child from a profession or from regular employment will not be aggregated with that of the parents but will be assessed separately on the child.

## (4) *Appeals :*

The requirement that every appeal has to be accompanied by an uncanceled stamp to the value of Rs. 10 is being removed.

Experience has shown that this procedure involves a substantial amount of administrative work in ensuring the safe custody of stamps, recording the receipt of the stamps, and making any refund at a subsequent date. As against this, any advantage arising from this scheme is negligible.

## (5) *Payment of Tax :*

In order to prevent any hardship being caused to taxpayers, provision has been made to enable taxpayers to pay their income tax, wealth tax and gifts tax, in four instalments.

Provision has also been made to waive the automatic 5 per cent. penalty under certain circumstances.

## (6) *Vesting of properties :*

Considerable difficulty has been experienced in the collection of taxes. There is a very large amount of arrears of tax in default which has still to be collected in particular cases where all forms of legal postponements have been resorted to.

The existing legal provisions relating to the recovery of taxes have proved ineffective in a large number of cases. The application of the recovery provisions has led to a certain amount of delay on account of the various objections taken by the parties affected. Some of the sales that have taken place and seizures made by the fiscal have realized proceeds which were far below the values of the properties.

Provision has, therefore, been made empowering the District Court upon a certificate being issued by the Commissioner to vest in the Crown the immovable property of a person who defaults payment of taxes.

## (7) *Seizure of articles :*

With a view to checking evasion and speeding up the collection of taxes, provision has been made to enable the Commissioner to retain articles seized and to set off any cash which may be seized against taxes payable.

## (8) *Dependent Relatives :*

"Dependent relative" is being re-defined to include a brother and sister. This is intended as a relief measure.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

[සඳු වන් නිකායක]

(9) *Withdrawal of exemption granted to certain Government institutions :*

Provision has been made to withdraw the tax exemption granted to :

The C.W.E. ;  
Air Ceylon Limited ;  
River Valleys Development Board ;  
Insurance Corporation of Ceylon ;  
Ceylon Petroleum Corporation ; and  
People's Bank.

I move the Second Reading of the Bill.

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வினா எழுத்தியம்பப்பெற்றது.

Question proposed.

අ. හා. 2.28

බර්නාඩ් සොයිසා මයා. (දකුණු කොළඹ)

(திரு. பெர்னாட் சொய்ஸா—கொழும்புத் தெற்கு அங்கத்தவர்)

(Mr. Bernard Soysa—Colombo South)

The amendment to the Inland Revenue Bill which has been presented by the Hon. Minister of Finance is in itself a formidable document. The Inland Revenue Act, No. 4 of 1963, which it seeks to amend, has 174 pages. The Inland Revenue (Amendment) Bill, which we are now discussing, has 94 pages. On statistics in regard to printed material alone the amending Bill, without consolidating the principal enactment, is in itself a formidable document. I must complain. I do not think it is the fault of the department. Perhaps it is not the fault of the Hon. Minister of Finance either. But the manner in which this document has been printed is not merely unattractive, it is extremely difficult to read. In fact there are a large number of mistakes in this in a number of places. The type itself is not very clear. That has certainly not made it easy for hon. Members of this House to address their minds properly to the proposals contained in it.

My own experience of going through this amending Bill began in a very unhappy way. I read Clause 2 of the present Bill appearing on

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page 1. I find that it proposes to amend Section 3 of the Inland Revenue Act. This is how it reads :

"2. (1) Section 3 of the Inland Revenue Act, No. 4 of 1963, hereafter in this Act referred to as the "principal Act", is hereby amended as follows :—

(A) in sub-section (1) of that section—

(i) in paragraph (h) of that sub-section, by the substitution, for sub-paragraph (ii) of that paragraph, of the following new sub-paragraph :—

Now, when you have got through all these paragraphs, sub-sections, sub-paragraphs and new paragraphs, you come to the actual proposed amendment. The amendment is this, and this is what it is supposed to substitute:

"(ii) the surrender or relinquishment of any right in any property (other than the surrender of a life insurance policy and the surrender, transfer or extinction of a life interest)," and—

I looked at the principal Act to find out what is being substituted and I found Section 3 which reads as follows: The relevant sub-section is (h) :

"the surrender or relinquishment of any right in any property other than the surrender of a life insurance policy and the surrender, transfer or extinction of a life interest,

It is proposed to remove that sub-section and substitute:

"(ii) the surrender or relinquishment of any right in any property (other than the surrender of a life insurance policy and the surrender, transfer or extinction of a life interest),"

I scrutinized it very carefully to find what there is that is new, and I found that from the word "other" to the word "interest" all the words are enclosed in brackets. The great amendment is that they shall be enclosed in brackets. I am not a legal expert. I am not even a tax expert. I am going on the plain meaning of the words. In so far as the grammatical construction of the sentence goes, the addition of the brackets makes absolutely no difference to the



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meaning. I do not know whether in those rarefied regions in which legal minutiae get discussed in Hulftsdorp the brackets have some special legal connotation which escapes me. I do not know whether it escapes the Hon. Minister of Finance. I was only wondering whether it was necessary to amend the Act by saying one section shall be replaced by another section merely for the purpose of seeing that certain words are enclosed within brackets.

We have been told of the importance of commas, the importance of placing a comma in a sentence, and the importance of various other forms of punctuation and the like; grammatically they may give an entirely different meaning, and, therefore, since grammatically you get entirely a different sense on the basis of the shifting of a comma and some other kind of stop one has to be careful as to how one punctuates a sentence, particularly, in law. But in this case the addition of brackets does not change the sense in any way, nor is the sentence altered in any way. This is the first time I have found it becoming necessary where no perceptible change in the meaning could be discovered, for an amendment to be made merely for the purpose of introducing a pair of brackets

Now, Sir, I am quite sure that the department and its legal advisers must have found this bracket very important. When one talks of brackets in the Inland Revenue Act we think of those high income groups, those various persons who come into that group—this, no doubt, is very important for them. These are the sections that are going to get the major relief, relief in a big way, under the proposals put forward by the Hon. Minister of Finance.

When you go on reading, Sir, the next important amendment that is proposed is in regard to travelling allowances. Before I go to deal with the amendment in relation to the travelling allowance it is necessary to discuss the amendment that is proposed, quite correctly, to grant tax exemptions in respect of money

won at lotteries. The proposal was first mooted, I think, in the Finance Act, No. 12 of 1963, which was presented by the Hon. Mr. T. B. Ilangaratne, and an amendment of mine to this was supported on the Floor of this House by the hon. Member for Nikaweratiya, who was his hon. Parliamentary Secretary. That Finance Act provided for exemptions on certain lotteries in regard to the tax. The Hon. Parliamentary Secretary accepted in amendment of mine extending the scope of the exemptions and, quite correctly, it has been decided now that lotteries are to be exempted, but I have not found the reason for the fixing of this particular date. Sir, the amendment proposed is as follows :

“ 2. (ii) in paragraph (i) of that subsection, by the substitution, for the words ‘lottery ; and’, of the following :—

‘lottery, other than the value of a prize won on or after May 2, 1963, at any hospitals lottery conducted by the Hospitals Lotteries Board under the Hospitals Lotteries Act, or of a prize won on or after August 16, 1963, at any Industrial Exhibition Sweep conducted by the Government or of a prize won on or after October 1, 1963, at any other sweep or lottery ; and’ ; and”.

Now, why these particular dates, May 2, 1963, and August 16, 1963? If the Hon. Minister gave us an explanation of his proposals in regard to mysterious matters like this it would have been appreciated. He could have said what he would have to say in defence why these dates have been introduced, but as it is, it is not at all clear. I am prepared to give way to the Hon. Minister if he will explain even now.

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(කෙළරව ජේ. ආර්. ජයවර්ධන)

(The Hon. J. R. Jayewardene)

At the Committee stage.

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(ශ්‍රී. බර්නාඩ් සොයිසා)

(Mr. Bernard Soysa)

Surely, these are matters, when introducing the Second Reading of a



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[බර්නාඩ් සොයිසා මයා.]

Bill, on which they should have provided us with the necessary information.

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(කෙළරාව ஜே. ஆர். ஜயவர்தன)

(The Hon. J. R. Jayewardene)

Are you going clause by clause ?

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(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

We can do that in Committee, otherwise, there will be two Committees. I am sorry it is against the Standing Orders to discuss a Bill clause by clause at the Second Reading. We can do that in Committee if you allow the Second Reading to go on now. Of course, in Committee we can deal with it clause by clause.

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(திரு. பெர்னாட் சொய்சா)

(Mr. Bernard Soysa)

No, Sir.

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(කෙළරාව ஜே. ஆர். ஜயவர்தன)

(The Hon. J. R. Jayewardene)

We can expedite matters by doing that.

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(திரு. பெர்னாட் சொய்சா)

(Mr. Bernard Soysa)

I am sure the Hon. Minister of State is prepared to grant that expedition is not the only thing that is of value in matters of this kind. In any case, it is bad to have mysterious dates like these because people become suspicious.

I am not an unduly suspicious person. But when you introduce dates like this, they appear to be arbitrary. I will show why they are arbitrary. If you say "those prizes won within a certain tax year", it would be understandable because it is possible to define the year, as, say, from the 1st of April of one year up to the 31st of March of the following year. So that, if there is a tax year or something like that you will be

exempting or excluding prizes of such and such a period. You could refer to the dates within a certain tax period and say, in such and such a period. When this is possible, why have these arbitrary dates, May 2, 1963, and August 16, 1963 ?

As I said, I am not an unduly suspicious person. But I know that these dates have been viewed with grave suspicion by persons who have not had the benefit of knowing what exactly they mean. That is why I would have been glad if the Hon. Minister had provided us with the necessary explanation.

The next important matter is in regard to the travelling allowance. In regard to the travelling allowance, Sir, there was a proposal made, I believe, last year to clarify the benefit that was to be given to persons travelling in the course of the performance of their duties, and in order that persons like that may not be penalized for the use of a car or the use of a vehicle of that kind in the performance of their work.

As for me, I admit, and I know, that there was a tax committee appointed by the Minister, Mr. T. B. Ilangaratne in his time, which went into this question and made certain recommendations. I am glad a number of those recommendations which the hon. Member for Yatiyantota himself was later prepared to adopt when he was Minister of Finance, have been incorporated in this amending Bill.

But if you look at page 3 of this Bill, sub-paragraph (c), it is easy to see that there is a certain amount of bad drafting. Relief is to be given if the amount of travelling "does not exceed one hundred rupees for a month." Now, "one hundred rupees for a month", and "one hundred rupees per month" are not the same thing. The meaning of what is in the Bill is that if a person gets his travelling allowance lumped up at the end of six months or, if he is given Rs. 600 in any particular month, then in respect of that month



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he has received more than one hundred rupees. So that, though he may be paid at the rate of one hundred rupees per month for six months, if he receives it in a lump sum of Rs. 600 in one month, he exceeds the limit of relief by Rs. 500, and he cannot get relief beyond the Rs. 100. If he gets Rs. 1,200 as travelling allowance from his employer just before 31st March in any year, he will be called upon to pay a tax in respect of Rs. 1,100. So that, the necessary relief that is proposed to be given here does not accrue to that person because those words "does not exceed one hundred rupees for a month" do not have the same meaning as "at the rate of one hundred rupees per month." It is a possibility that they want to avoid abuse. A person may not, in fact spend Rs. 100 on travelling every month, but in order to give a benefit hidden from the Inland Revenue Department he may seek to give Rs. 100 and say, "Here is a benefit", which would not be taxable if this sub-paragraph had been worded to say "a taxable allowance of Rs. 1,200 per year". In such a case, I admit, it would have been liable to abuse. But you do not get over the difficulty by putting it in this way, because the relief that is meant to be given will not accrue to that person.

I mention these examples, and I shall mention several more examples as we go on, because I want to make this contention about this Bill, namely, that it bears all the hall-marks of hasty legislation, not merely in regard to drafting, not merely in regard to printing and clerical errors, but in regard to the implications of some of these proposals, which have not been properly examined. And I am prepared to state that, before we finish this Bill, despite all the desire for expedition on the part of the Hon. Minister of State, we shall be amending it in a very serious way if it is to be implemented at all. That is my first case against this Bill.

The second case I want to make out against this Bill is that it is one of the most naked and unashamed

capitalist documents, designed for the purpose of giving relief to companies, both black and white, and other rich people, foreigners as well as local people, deriving their profits out of this country. That is my description of this Bill. In their haste to give this relief they give, in some instances, less than they have intended, and, in other instances, more than they have announced, whatever their intention may be. I shall show it.

Any piece of legislation which contemplates relief in such a major way must be objected to. I want to state in advance that, so far as we in the Opposition are concerned, it is our intention to vote against this Bill. We cannot condemn this Bill too strongly.

The next important change is that in regard to capital gains. Clause 3 of the new Bill proposes to amend Section 4 of the principal Act for the purpose of reducing the rate of tax on capital gains. The rate is reduced, as the Hon. Minister said and as announced in his Budget speech, from 45 per cent to 25 per cent. I did not quite follow the reason he gave just now. He said that this reduction to 25 per cent was for the purpose of bringing it in line with the changed tax rates on the higher income brackets. That is what I understood him to say. I am unable to see how that is so. In any event, this reduction of capital gains tax from 45 per cent. to 25 per cent. is the gift given, quite unashamedly, by this Government to all the rich supporters of the United National Party and, of course, the others who are fairly wealthy but who may just now remain outside the fold of the United National Party. It is in fact a gift given unashamedly, nakedly, and openly to the rich people of this country in the name, strangely enough, of national development and perhaps also, according to the resounding echoes of the Kurunegala sessions, of socialism. This is a naked and unashamedly open gift to the capitalist class both local and foreign in the name of socialism and national development.



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[බර්නාඩ් සොයිස, මයා.]

I will come to the question of the relationship of this kind of thing to national development later on. But I want to mention this. This Government claims to be following Nicholas Kaldor and it was Nicholas Kaldor who introduced the capital gains tax and fixed it at 45 per cent. There was a reason for it. He fixed the maximum taxable limit at 45 per cent. The maximum rate of taxation according to Kaldor was 45 per cent. Therefore he calculated the capital gains tax also at 45 per cent. He had a company tax which was 45 per cent; he had a capital gains tax fixed at 45 per cent. and he had a maximum income tax of 45 per cent. He did this for one very good and important reason. Though I am not an unqualified admirer of Nicholas Kaldor myself, this was an excellent and wise provision. It was designed to prevent a person from seeking to evade taxes by moving his income from one category of taxes to another in order to gain relief.

There are, in the history of tax legislation and the cases arising out of tax laws in other countries where a capital gains tax was operated, instances where the matter has gone before the courts of law—and from one court to another—when the question has been disputed whether a particular sum of money represented a capital gain and not an income gain or an income gain and not a capital gain. Because the income gain attracted a different rate of tax from capital gain and the tax on an income gain was less, people would like their money to be treated as an income gain. Where the capital gains tax was lower they would like to have their money treated as a capital gain and be liable to a lower rate of tax. Therefore Kaldor quite wisely fixed a uniform rate of 45 per cent. all round. In doing this there was that particular motivation and I say it was very wise.

The Government of that day in making amendments to the Kaldor proposals complicated the whole

thing by changing the rates of taxes. The maximum rate of income tax was 80 per cent—the upper limit was raised to 80 per cent. Therefore there was no relationship between a capital gains tax of 45 per cent. and an income tax of 80 per cent. The company tax also was changed. Kaldor's intentions were therefore negated to that extent.

However, if you are going back to Kaldor you have no business to be reducing taxes because what Kaldor complained about was that you have a differential rate of taxation. In this way you are seriously and strongly tempting the taxpayer to pass on something as a capital gain in order to attract a lower rate of tax. Those who go into the 80 per cent. brackets of income tax or near it will be tempted—it is often a temptation to those who go beyond that—to pass on something as a capital gain because it will attract a lower rate of tax.

This is also combined with another aspect. A capital gain which is taxed at 25 per cent. treated as a saving under some of the other provisions of the Hon. Minister's Bill will earn further relief. That, of course, is a matter that I will come to later on—the whole question of the capital gains tax being reduced from 45 per cent. to 25 per cent. with the 20 per cent. relief that is being given as from 1st April, 1964. There too, there is another serious amendment to what the Hon. Minister himself said in his speech. What he said just now was that these proposals would apply to the tax year 1965-66. But under this particular clause the benefit conferred in respect of capital gains is to apply from 1964. Now that is an important variation where we need not have waited for the Committee stage for the Hon. Minister to explain; he could have explained it now. Why is this relief to be given earlier in the case of capital gains? Some of these other proposals are to be operative from 1965-66. Why are you fixing a separate date in the case of capital gains, and why is it that you cannot give us an explanation in advance?



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As I said I am not an unduly suspicious person, but even a person like me begins to suspect the reason for the change. These are arbitrary dates that have been fixed. That is one aspect of the matter. I admit, I am prepared to grant, I am aware of the necessity for change in regard to capital gains tax within the tax structure as it stands in this country today. For instance, if the Hon. Minister has made this the occasion to exempt from capital gains tax the capital gains alleged to arise from change of ownership as a result of death, I would have been prepared to agree. Today, when a person dies, for the purpose of paying death duties there is a computation of value. In addition to that, the valuation is compared with what it was or what it theoretically is supposed to have been at 1.4.57, and the capital gains taxed when in fact there has been no gain. There has been a change of ownership but there has been no sale which has brought in a realizable gain into the person's hands. It has really been a change of ownership as a result of a tragic event, the death of a person. I would rather—I stand for the principle of abolishing the whole capitalist system lock, stock barrel, but that is another matter—be prepared as long as you have this system to concede that; I would have supported, welcomed an amendment where the capital gains tax arising in respect of a person's estate at death could have been left out. But the amendment proposed is not on that kind of matter where relief would have been justifiable, because in fact it is not like a sale when a person actually gets something into his hands.

I know that the Hon. Minister's tax advisers, with some of whom I have had the pleasure of discussing some of his Budget proposals after the Second Reading of the Appropriation Bill, told him that capital gains at times are purely mythical because the tax does not make allowance for inflation. A capital gain can arise as a result of inflationary tendencies in the country, when the price represents not merely an enhancement of

values but in fact a price change due to inflated currency. And that is one of the things that motivated the Hon. Minister in making this change.

If that argument is to be applied logically, it applies to your other taxed also. Why only to capital gains? It applies to all the other taxes where there is a progressive increase of tax on the basis of the quantum increasing, and the rate increases with the increase in quantum. Wherever you get such a system, then obviously inflation can cause an injustice, and if that is what you are trying to provide for, why are you singling out capital gains alone for this treatment? How comes it that is the case? There is a certain illogicality in this.

If that is the trend of the Hon. Minister's argument—from the fact that he is nodding agreement I gather that is one line of argument that induced him to bring this proposal—if inflation is the cause, there are other things in regard to which inflation applies and relief must be given, but I do not see the Hon. Minister attempting to give relief in that way.

Why, Sir, his Government is in urgent need of relief from that point of view because taxes are paid in inflated currency and, therefore, it is now getting less than it got before. The Government is in need of relief. As I said, there is a certain illogicality in this whole business.

There is no doubt about it: the reduction of the capital gains tax from 45 per cent. to 25 per cent. is an open and unashamed gift of the United National Party Government Finance Minister to its rich and wealthy backers. That is quite plain and clear. Let there not be the slightest doubt about it.

The next important matter that we discover in this Bill is a welcome change. That is Clause 6 (1) (A) (iv). In regard to the whole question of the expenses mentioned there, the amendment that is proposed is a very welcome one.



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[බර්නාඩ් සොයිසා මයා.]

The Hon. Minister says that the principal object of this Bill is to put into legal form his Budget proposals. But in this Bill the Hon. Minister has proposed something which he did not announce in the Budget and that is the introduction of the new conception of occupational income in respect of a child. This is also something which came from the tax committee set up by Mr. Ilangaratne. This is one of the recommendations that that committee made in 1963, which was to have been adopted subsequently. I am glad that the Hon. Minister has brought forward this proposal from the point of view of certain categories of persons.

I know the case of an elderly schoolmaster, a head teacher, whose son before the age of 25 got a post in the Ceylon University as a lecturer, and the poor old man gets taxed on the basis of adding up all his son's income. This kind of thing where the child's income is added up in various forms to the income of the father—I know there are a large number of instances—is a palpable injustice, and I am glad that something is being done to correct it. But the form in which you are doing it now is not merely the correction of an injustice but the grant of relief to those who do not deserve it.

Take the definition of “occupational income” on page 59 of the Bill :

“‘Occupational income’, in relation to a child, means any income derived by that child through his personal exertions from any profession, vocation or employment carried on or exercised by him other than—(a) any income derived by such child from any profession exercised by him in partnership with any person or persons if such person or one of such persons is a parent of such child,....”

That is to prevent collusive action between father and child.

Then there is the question of partnership. I quote :

“(b) any income derived by such child from any employment—(i) in a business carried on by a parent or such child,...

That is, a partnership in which they function together. Or,

“(iii) in a company in which more than half of the total shares issued is held by not more than five persons, their wives or minor children either directly or through nominees....”

Now, Sir, how many concerns come within this definition? Why! this is one thing that will lead to the greatest amount of abuse. A, B and C get together. Their enterprise comes within this definition. Therefore, A does not give employment to his son in his own concern. A's son is employed in B's concern; B's son is employed in C's concern; and C's son is employed in A's concern. And they escape the provisions of the Hon. Minister. If the Hon. Minister will remember that, when such persons get exempted in the top income bracket what is the relief that is being given? The child who is going to be taxed separately on the basis of occupational income will be entitled to all the reliefs proposed. Earned income relief will be given separately. It will be given to a parent up to a maximum of Rs. 500. Earned income relief will be given to a child up to a maximum of Rs. 500. All other reliefs that are proposed—and they are in the principal enactment and also proposed in this Bill—will be enjoyed by them. Both parent and child can get double sets of relief, whereas if there has been a grossing up of a child's income with the parent's income, only the parent would have been entitled to that amount of relief. You are going to give relief to each of these persons in the top income brackets of this country for a period of 6-7 years, from the age of 18 to 25 when a child goes outside this provision of having his income added to that of his parent. Persons in the top income brackets are going to get major relief through this measure.

I say that this is a distortion of something which was welcomed by us and demanded on behalf of the poorer sections of the middleclass in this country. It was a very welcome



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measure demanded on their behalf. This is a distortion which not merely gives that benefit to those sections but provides an escape clause to all those who are in the top income bracket in this country. You are going to create a tremendous amount of abuse through the interpretations of this clause.

I know that the Commissioner of Inland Revenue has the means to set aside any explanations given if he thinks that something has been done to defeat the tax measures. He has the right to reject such explanations, but there is a limit beyond which he cannot exercise that power. Therefore, I say this kind of thing requires amendment.

First, this definition of "occupational income" of the concerns mentioned in the last category I read out—where the shares are owned by not more than five persons, their wives or minor children—should be broadened to include other concerns as well. In addition to that, it is necessary to say that this relief will be given to the parent only up to a certain limit of his income. Those who have such an income and below are the persons to whom this relief is due: not those in the high income bracket. It is the poor school master whose son gets a job; the government clerk whose son gets a job; the poor minor supervisor of a government industrial establishment who pays income tax whose son gets a job—it is that kind of person—who should get relief and who should not be taxed on the basis of his son's earnings. This relief was not intended for those large estate owners or company directors, who can easily get their children employed by some other company or a related company, or start a company outside the definition given here, and pay the boy not just a salary that should be paid to an ordinary employee, but denude the institution or that establishment of all profit for purposes of passing that profit on as occupational

income to that child. There are so many rackets that can be worked through this.

I am surprised that the Hon. Minister did not see this. I am surprised that the Tax department that is usually so careful in drafting these things, anxious not to leave loopholes for tax evasion, should have allowed this kind of slipshod drafting to be done. Once again, as I said before, the benefit that is going to accrue, as happens through the reduction of capital gains tax, is to those in the top income tax bracket.

The measure as originally conceived is a good one. It was intended to give some benefit to some persons who needed it. It was the recommendation of the Ilangaratne Tax Committee. I have seen that report but I do not have a copy of it with me. It is a very worthwhile intention, but this was not what was intended. Through this measure relief is being given to those who are not in need of any relief.

I want to come back to another very important section, which I had missed for a moment. In the light of yesterday's discussions in Standing Committee "A", it acquires the greatest significance. Clause 4 of this Bill says this:

"Section 5 of the principal Act is hereby amended, in sub-section (1) of that section, as follows:—

(a) in paragraph (k) of that sub-section, by the substitution—

(i) for the words 'any such body of persons', of the words 'any such company, partnership or other body of persons';".

What does this mean? If you look at the principal enactment and see what it refers to, hon. Members will be shocked. This is in regard to the exemption given. This is how paragraph (k) reads:—

"the profits and income derived by any such body of persons outside Ceylon as may be approved by the Government of Ceylon from aid granted in money, goods, services or in any other form by that body to that Government;".



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If there is a body of persons outside Ceylon giving aid to the Government of Ceylon in money, goods, services or in any other form, and as a result of that aid derives a profit, that profit hitherto has been exempt from tax. What is the Hon. Minister doing? He says not only a body of persons, but if a partnership or if a company outside this country gives aid, such partnership or company shall be exempt from tax. I can see what is coming. This is the legal justification if the Government enters into a partnership with any one of the foreign oil companies for the setting up of a refinery in this country. That foreign company will be treated as an approved body by this Government; whatever capital is invested by that company in this country will be held to be "aid", and the profits derived from that capital will be exempt from income tax. That is what is coming.

There was a member of the United National Party in the Colombo Municipal Council with me in the old days, a colleague of mine in the old days, who is no longer in that Council. When a matter of this kind came up in that Council he had a lovely expression. He said, "Here is the rope; we will presently see the cow." This is the rope; the cow is at the other end, coming, on the way.

Now, Sir, I have no intention of attributing any motives to the Hon. Minister of Finance. I am only stating that that is what this clause enables. And is it too much for us to believe that, after all the policy announcements on the part of this Government, this very innocent inclusion of "partnership" and "company" is not as innocent as it is made out to be?

It says, "approved by Government", and the aid need not be used by this Government. Imagine a situation where a company in West Germany or France or England or the United States of America, enters into a partnership with a local company and this Government defines

that as aid given here and declares that it is approved. That is all that is required to exempt from income tax the profits of that company derived in this country out of the joint exploitation that is conducted in this country. That is all that is necessary.

I say that this is one of the most deadly pieces of legislation we could have got. A more naked and unashamed gift to foreign capital could not have been thought of. And for what purpose? This is the same old song that has been sung year after year, that the foreigners are coming with money in a big way to develop our country.

Why, Sir, even the Shell Company with whom this Government has signed agreements, with whom the Hon. Minister of Finance has signed agreements which he now seeks to ratify—even the Shell Company is so anxious to bring money into this country for national development that one of the Clauses stipulated in another agreement that has been signed is that they should be given overdrafts by the banks in this country! That is how money is brought in. Over the years that they operated in this country, these oil companies functioned on the basis of overdrafts. They never brought money here. They used our money for their own development.

This is the old song, Sir, appealing to the foreigner, "Come and develop our country; bring your capital here." There were other Finance Ministers who thought that concessions could be given to these people which would induce them to come here and dump money in a big way. I only want to tell the Hon. Minister of Finance to go back to the record of their own Governments of nine years ago—from 1947-1957. With all the inducements proposed and given at that time, and they were far more than what is now given, who came here with money to develop this country? Only one concern, namely, Batas, came here for the manufacture of shoes which we could very well have manufactured ourselves in this



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country. And, as a result of the competition, the one Ceylonese capitalist concern which started manufacturing shoes at the time had to go out of business. That is how your Government in 1947 gave protection to local manufacturers. But Batas was the only concern that came here then.

Are these foreigners so anxious to bring capital here? If they do, they will give it to you on their own terms; they will give it in the most wasteful way from our point of view. They will give things that we do not want. That is how capital will be given. And you still entertain this illusion, you still have this idea in your mind that you are getting their money to develop our country.

ලෙස්ලි ගුනවර්ධන මය. (පනදුර)

(திரு. லெஸ்லி குணவர்தன—பாணந்துறை)

(Mr. Leslie Goonewardene—Panadura)

Ceylon is situated in the wrong area to get aid. It is in the Indian Ocean and not in the Pacific Ocean.

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(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

This amendment through Clause 4 of Section 5, which apparently is very harmless, includes all partnerships and companies in addition to the body of persons outside the country who are to be given tax exemptions. This is not a harmless amendment. It is a most deadly and dangerous one.

I trust you will bear with me. The lack of a table or any support for documents which hon. Members have to use in the course of their speeches makes it difficult to get at the references easily.

In the same Clause there is an amendment to paragraph (u). Here is one of those items that will have tax exemption. Under Section 5 of the principal enactment, there shall be exempt from income tax—

“(u) interest paid or credited to any individual by the Ceylon Savings Bank and the Ceylon Post Office Savings Bank.”

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What is the amendment? The Hon. Minister is amending that by removing the words, “to any individual by” and saying “interest paid or credited by the Ceylon Savings Bank and the Ceylon Post Office Savings Bank on sums not exceeding fifteen thousand rupees lying to the credit of any individual in”. There are individuals who have savings in the Post Office Savings Bank. There are people who have saved Rs. 15,000. They are not very rich people. Rs. 15,000 for a middle-class man is a big sum. Why are you making that limit of Rs. 15,000? I am talking on behalf of the middle layers of the middle-class people. Why this Rs. 15,000? You did not have it before. Why are you going to tax the interest paid thereafter?

ඩී. ෂෙල්ටන් ජයසිංහ මය. (කම්මන්ත හා බිවර ආමතියේ පාර්ලිමේන්තු ලේකම්)

(திரு. டி. செல்வநன் ஜயசிங்ஹு—கைத் தொழில், கடற்றொழில் அமைச்சரின் பாராளுமன்றக் காரியதரிசி)

(Mr. D. Shelton Jayasinghe—Parliamentary Secretary to the Minister of Industries and Fisheries)

Development.

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(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

Development by tax, by giving relief to the persons in the top income brackets and mulcting the poor middle-class persons? This is a funny kind of development that is taking place. I think the hon. Parliamentary Secretary to the Minister of Industries and Fisheries does not really have the cynicism inherent in the remark he made. I do not think he is that much of a cynic.

That is so far as the amendment to Section 5 goes.

Then we get this other amendment, the amendment of Section 6 of the principla Act—Clause 5 (1). In the Inland Revenue Act it was proposed to give relief to manufacturers in this



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[බර්නාඩ් සොයිසා මයා.]

country in the form of incentives, and the incentive was that if a person manufactured certain goods or commodities that would be of general use, he would be given certain tax exemptions.

Now, Sir, when the Inland Revenue Act, No. 4 of 1963, was referred to Standing Committee "A", the hon. Member for Yatiyantota (Dr. N. M. Perera), said "We cannot give these exemptions just to any manufacturer. We must first make sure of the fact that the goods are of a proper quality and the price is a reasonable price." That was the stipulation made by him. On his Motion, the clause was amended to state as follows:

6. (1) This section shall apply—

(ii) to any industrial undertaking in respect of which the Commissioner is satisfied that the following conditions are fulfilled :—

(d) that the goods or commodities produced or manufactured by that undertaking are certified by the Director of Industries or any other prescribed authority as being in his opinion of satisfactory quality; and

(e) that the prices at which such goods or commodities are sold are certified by the Director of Commerce or any other prescribed authority as being in his opinion reasonable."

The Director of Industries had to pronounce upon the quality of the goods and the Director of Commerce had to pronounce upon the price.

Since this Act was passed both these directors have not been very co-operative in this matter; at least, so I am told. I have nothing to say against the individuals, but it would appear that these certificates are just not obtained. Now, what does the hon. Minister do? There was a Bureau of Standards Bill which was presented by the last Government which lapsed. Now if that Bill had

been passed he would have had the prescribed authority in regard to quality.

In regard to price, there was to be established—I know the hon. Member for Yatiyantota, when he was Minister of Finance, proposed to establish—a proper price-fixing authority in regard to this matter, in which case he would have had the proper authority. Now such an authority is not provided for..

But here, the Director of Industries and the Director of Commerce are removed by the Hon. Minister of Finance by this amendment. This is what the new section says:

"5. (1) (d) that the goods or commodities produced or manufactured by the undertaking are certified to be of satisfactory quality by an authority if and when an authority is prescribed for such purpose; and

The Director of Industries is removed.

(e) that the prices at which such goods or commodities are sold are certified to be reasonable by an authority if and when an authority is prescribed for such purpose; "

The Director of Commerce is also not there. Now, where is that authority? It says, "If and when." Until this "if" and "when" are satisfied, there will be no certificate required, but there would be tax exemption and without a certificate, whatever the price at which goods may be sold, and whatever the quality of the goods may be. I would have been prepared to accept the hon. Parliamentary Secretary for the Minister of Industries and Fisheries if he had been named as an authority in this matter in regard to the quality. But here you do not have one. All you say is, "if and when such an authority is prescribed".

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(திரு. ஷெல்டன் ஜயசிங்ஹ)

(Mr. Shelton Jayasinghe)

There would appear a Gazette notification.



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(තිரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

Well, let us know what the Hon. Minister's intention is. These are the things we would like some information about. The Director of Commerce and the Director of Industries are known individuals. Their positions are well known. So, what is being proposed when you remove them? Whom are you going to name by Gazette notification? Whom have you in mind? Why cannot you tell us this? This is the information we require to discuss this Bill and it has not been given.

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(திரு. ஷெல்ம்தன் ஜயசிங்ஹ)

(Mr. Shelton Jayasinghe)

It will be given at the end.

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(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

What is the use of giving this information at the end when you are replying to us?

Clause 14 of this Bill seeks to amend Section 23A of the principal Act and brings into effect a new schedule of rates of taxes.

The Hon. Minister himself stated that the new schedule of rates of taxes was definitely intended to grant relief to those who felt aggrieved by the rates imposed by Mr. Ilangaratne and in respect of the wealth tax, enhanced by the hon. Member for Yatiyantota (Dr. N. M. Perera) when he was the Minister of Finance. Now, the whole purpose of imposing a wealth tax was to make your tax levies equitable, because if you tax income alone the person may derive the same income from two different quanta in respect of wealth; and in order that the tax impact should be more equitable, the concept of wealth tax was also introduced.

There is one particular aspect of this matter that I want to bring to the notice of the Hon. Minister. I notice his hon. Colleague, the Minister of Labour, Employment and Housing, is also here. What are the concerns in this country where the wealth tax was applied as a penalty? That was one of the motivations of the wealth tax, to drive capital from unproductive ventures into productive ventures. If you have wealth in land that is unutilized, which is not properly developed and yields very low income, you still have to pay a high rate of wealth tax although you do not have a commensurate income, whereas the same value, the same amount of capital represented by that undeveloped land, invested somewhere else would bring in bigger returns and higher incomes. Therefore, one of the intentions of the wealth tax was to drive people from unproductive ventures into more productive ones; that was one of the things introduced in this country to drive people from large capital holdings in unproductive land into productive ventures.

Now, Sir, the Hon. Minister is going to give relief in respect of wealth tax. I was amused because of this reason: Where is the unproductive land? Unproductive land is in the large "feudal" holdings in this country; such "feudal" holdings as still exist are the unproductive lands in this country, the undeveloped land attached to estates, large tracts of land, Nindagam holdings. These were things that were taxed by the wealth tax and you are going to give them relief.

It was only the other day that the Hon. Minister of Labour said on a public platform that the day of the feudalism is over, but through this Inland Revenue (Amendment) Bill you are in fact seeking to give further relief to these people who have large holdings of unproductive land, of feudal tenure. These are the persons to whom relief is going to be given by the reduction in the wealth tax.



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[බර්නාඩ් සොයිසා මය.]

The Hon. Minister of Finance has very close kinship with these people, but therefore I do not say he is motivated by that. I am only stating that he is well aware of the large unproductive holdings in land which could be assessed for wealth tax, and which could attract a high rate of wealth tax. He is aware of this. They are paying this tax and they are the people who are going to get relief. The whole purpose of Kaldor in introducing this tax was to goad, to drive, people holding unproductive land into productive ventures. That was the main purpose. But you are reducing the tax; you are going to give them relief—

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(கௌரவ வன்னிநாயக்க)

(The Hon. Wanninayake)

Not removing ?

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(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

You are giving relief, you are reducing the wealth tax. Therefore, if it did not suffice to function as a goad all these years, when you reduce it still further what is the effect?—I ask the Hon. Minister.

And I will give the reason why despite the imposition of the wealth tax the expected results did not accrue. The reason was this. There was a maximum limit in regard to tax payable. A person said to himself, "What is the use of their levying the wealth tax? Why, what does it matter, for even when it is added to my tax the tax will not exceed 80 per cent." Therefore the fact that the wealth tax was payable did not necessarily function as an incentive to drive people into productive investment because there was a limit. Now, the Hon. Minister is proposing to give further relief to those people. Why should they change over to something else? That is why I said the Hon. Minister has been giving relief to all those persons who were not in need of relief.

We discussed all these various rates of taxes in Part II of the Schedule when we discussed the Appropriation Act at its Second Reading. What was the defence made of these rates? The defence made by the Hon. Minister of State was that they were intended to be higher than the rates imposed by Mr. T. B. Ilangaratne, that they were going further in the direction of equalizing wealth in this country through taxation, and that they could not subscribe to the rates given by the hon. Member for Yatiyantota because those rates were intended to carry out expropriation through taxation. That was the defence.

Now, Sir, it was my melancholy task on that occasion to point out that the Hon. Minister had only shown part of the picture and that in fact the rates proposed by him were not in excess of the tax rates of Mr. T. B. Ilangaratne but much less because wealth tax had been left out. If the new rates of wealth tax had also been considered along with the new rates of income tax, the total result as I demonstrated on that occasion would be less than what Mr. T. B. Ilangaratne levied. And this is what was described as a return from Mr. Ilangaratne to Kaldor, and from Mr. Felix R. Dias Bandaranaike. You are proposing to take less from these people than what is already being charged under the existing law.

We know that this Government has a new conception of wealth tax. Wealth tax is treated as an investment or is considered to be an investment. This is the first time that we have heard of such a thing. Payment of wealth tax is an investment and on the basis of it certain other tax exemptions are to be given. The Hon. Minister's proposals in so far as they are in line with his philosophy are that the tax rates from 1960 or from 1956 had been unduly high and that it is necessary that some form of relief should be given. If that is the philosophy he is



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seeking to practise in this matter, then I have to point out the other side of it.

I had complained about tax proposals in previous years when previous Ministers of Finance had brought those measures before this House. My chief complaint—a complaint endorsed by Members of the United National Party in their speeches—was that the distribution of the impact of taxes was not equitable throughout the various layers of society. The distribution of the impact was unfair. That was my complaint. These inland revenue proposals are coming as tax measures from a Government which complained about excise duties, the sales tax, the turnover tax, etc., but which has not yet sought to amend any one of them. You made those complaints about them. You made complaints about the turnover tax and its impact on prices. Why have you not sought to change it, now that you are changing the rates of inland revenue? Why are you not providing some relief to the poor consumer at the same time by amending these other things? There is no intention of doing it. You are giving relief to those who pay inland revenue in the form of income tax relief. Considerable relief is given to those in the top income brackets. If I complained when taxes were imposed that the distribution of the impact of those taxes was unfair and inequitable, I have to complain now that the distribution of the relief is equally unfair and inequitable today. The complaint against the previous Government was that the distribution of the impact of the taxes was inequitable. We can complain against you today that the relief that you are proposing is also not distributed to those who are in urgent need of relief. “To him that hath it shall be given; but from him that hath not shall be taken away even that which he hath.”

The wealth tax rates proposed by the Hon. Minister have all these infirmities that I have pointed out. Other than for the purpose of announcing to all its supporters

throughout the country that this Government has done a complete *volte-face*, a right about turn, in respect of the taxation embodied in the tax proposals of the hon. Member for Yatiyantota (Dr. N. M. Perera)—other than that, there was absolutely no reason why this kind of relief should have been given.

In regard to insurance policies, there was a proposal by the previous Government to give some relief to persons and at the same time encourage them to patronize the Ceylon Insurance Corporation in its infancy. That was what was contemplated from Section 68 onwards of the Inland Revenue Act No. 4 of 1963. We are now faced with an amendment in regard to that matter and it is interesting because here we get the whole matter linked up with the new concept of approved savings. Section 68 of the principal Act is amended by Clause 29 of this Bill by increasing the 15 per cent. rebate that was proposed there to 25 per cent. and by increasing the proportion  $1/6$  to  $1/4$  and also the limit in regard to the sum of money from Rs. 4,000 to Rs. 10,000. This is the relief that is proposed for these people. I will come to a fuller discussion of this whole matter of approved savings later.

The Hon. Minister will realize that in regard to the rebates that he is giving here this is what happens. If your income is below Rs. 45,000 and you have an insurance policy or you make a provident fund payment you are entitled to a maximum relief of Rs. 2,500, that is, 25 per cent. of Rs. 10,000. You are entitled to a tax relief of Rs. 2,500. If the tax payable goes into the bracket at which you pay 65 per cent. then you get another form of rebate and you are given a rebate of  $33\frac{1}{3}$  per cent. of the amount payable at the 65 per cent. slab. When you rise to 80 per cent. you are given a rebate of 50 per cent. Is that correct?

This is what happens. If a person is in the 80 per cent. income tax group and the amount of his savings exceeds the amount of tax payable by him at the 80 per cent. slab, then he gets the relief on that portion and on



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—දෙවනවර කියවීම

[බර්නාඩ් සොයිසා මයා.]

what is left over he gets relief at 65 per cent. level. Then he comes down and on what is left over he gets relief on the 25 per cent. basis even though he may not have had a single insurance policy or may not have made a single provident fund payment. He gets relief all along the line. The man below that—with an income of Rs. 45,000—gets relief on an insurance policy or provident fund payment at the rate of only 25 per cent.

The Hon. Minister intended to give this relief. I am aware of it. I was reading his Budget speech and I found that in that matter he had intended to give relief—I am reading from page 68 of the published Budget speech. I have not got the HANSARD with me; this is what is stated:

“In respect of savings which should be in the specified form, it is proposed to grant from the amount of tax chargeable at 65 per cent and 80 per cent a rebate equal to 50 per cent of the amount saved out of the income which is liable to tax at 80 per cent, and if the savings are in excess of the income taxed at 80 per cent a rebate of 33 1/3 per cent in respect of the amount taxable at 65 per cent. In respect of a taxpayer who is only liable to Income Tax at 65 per cent and not at 80 per cent, the relief will be one-third of the amount saved out of the income liable to tax at 65 per cent. The rates of 65 per cent and 80 per cent include the surtax rate which is in lieu of expenditure tax. The rebate for saving should have the effect of removing the burden of this additional tax when the income is not spent. It is in view of this that the rebate of 50 per cent is given in respect of the amounts saved out of income taxed at 80 per cent and the rebate of 33 1/3 per cent for the amounts saved out of income taxed at 65 per cent. In respect of those taxpayers whose rates of tax are below 45 per cent I have already provided for relief at the effective rate or 25 per cent whichever is less. This same rebate would apply in addition to the above rebates for taxpayers in the higher income group.”—[OFFICIAL REPORT, 9th August 1965; Vol. 61, c. 135.]

This is, therefore, a magnificent gift. You get a rebate of 50 per cent. at the 80 per cent. level in respect of your savings or alleged savings, you get 33 1/3 per cent. over the residue up to the 65 per cent. slab.

then, when anything is left over you come back and get a relief of 25 per cent., and if you have an insurance policy you start with the relief you have at the 25 per cent. level so that you can get 25 per cent. relief twice over. This is manna from heaven for the rich people of our country.

I was surprised that the Hon. Minister had not seen the implications of the matter when he allowed himself to put this proposal into his Budget Speech, but it is entirely in line with what he has said in the last sentence of his speech on the proposals that are contained in this Bill.

In regard to this whole matter of relief that is proposed, I intend to discuss this concept of saving and show you how there is a very big gift that is being given by this Government to the property-owning classes in this country.

The Hon. Minister, in Section “DDD.—Manufacture for Export”, has announced his intention of giving relief to those who manufacture goods in this country for export to foreign countries. The intention is that there should be some relief given to these people who are earning foreign exchange for us. Now, what does he do? This is how Section 53c (1)—the new section—will read:

“Where a person during the year preceding any year of assessment commencing on or after April 1, 1965, exports from Ceylon any goods manufactured by him in Ceylon, such person shall be entitled to a set-off against the income tax payable by him in respect of that year of assessment of an amount equal to five per centum of the f.o.b. value of the goods so exported, if the Assessor is satisfied that the following conditions are fulfilled:”

What are the conditions? The first is:

“(a) that such goods were manufactured by him from materials imported into Ceylon by him . . . .”

In other words, this relief is to be given only if you have been consuming foreign exchange! Then the first



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condition is that the goods exported should have been manufactured from material imported to Ceylon by that person.

I admit the Hon. Minister was in a difficulty. If he says that this relief will be given in respect of goods manufactured out of material from Ceylon, then there will be no tea tax, there will be no rubber tax and there will be no tax on any exports produced in this country. There will be that difficulty. Therefore, I admit, there was a difficulty.

But the way out of the difficulty is not to say that you are going to give relief in respect of goods that are manufactured in Ceylon for export and where such goods are manufactured from materials imported into Ceylon.

The Department of Industries gives the licence to the manufacturer on one condition—that every succeeding year one of the commodities imported into the country for the manufacture of the goods will be removed and a local substitute found. That is the basis on which the Director of Development in the Ministry of Industries issues the licence—that there will be a substitution, year after year, of the articles imported for manufacture of the goods by a local substitute.

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(திரு. மைத்திரிபால சேனநாயக்க)

(Mr. Maithripala Senanayeke)

They may have changed the policy.

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(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

I do not know whether they have changed that policy or not, but the former Minister of Industries, the hon. Member for Medawachchiya (Mr. Maithripala Senanayeke) bears me out that there was such a policy.

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(திரு. ஜயசிங்ஹ)

(Mr. Shelton Jayasinghe)

He had no policy—[Interruption].

—දෙවනවර කියවීම

බර්නාඩ් සොයිසා මය.

(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

I like to ask the Hon. Minister whether that policy has been changed, because if that policy is still in force, then I should like him to consider this position.

Suppose that I am a manufacturer of electric bulbs in this country. All the items that go to make the bulb are brought from outside, are imported. Now, Sir, the basis of the licence given to me by the Director of Development is that I should substitute, year after year, one of the imported items by a locally manufactured product. Suppose I get the glass manufactured locally. Then, in so far as the glass that goes into the manufacture of the bulbs is manufactured locally, I cease to come under this definition, because in order to get the relief the goods should be manufactured from materials imported to Ceylon. As a result of a saving of foreign exchange I cease to get the benefit of this concession.

In other words, the proposed tax relief will maximize the consumption of foreign exchange; the tax relief is directed towards the maximizing of the consumption of foreign exchange for manufacture. Could anything have been found more ridiculous than this proposal? Here is the Government complaining of the contraction of foreign earnings and here is the Hon. Minister placing a premium on all consumption of foreign exchange for manufacture.

Then we come to the other conditions:

“(b) that such goods were exported by such persons for purposes of trade,

(c) that the net amount of foreign currency obtained by the export of such goods—

(i) is certified by a prescribed authority, and

(ii) is an amount equivalent to at least twenty-five per centum of the f.o.b. value of such goods.”



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—දෙවනවර කියවීම

[බර්නාඩ් සොයිසා, මයා.]

Here is where you open the door for the racketeer. I am asking this Government, is there such close liaison between the Inland Revenue Department and the Exchange Control Department of this country as will enable the correct operation of this section? The Inland Revenue Department had to drop the Director of Industries from the role of prescribed authority for the certificate of quality because there was no liaison between the Inland Revenue Department and the Department of Industries. They dropped the Director of Commerce from the role of prescribed authority in respect of prices because there was no close liaison between the two departments.

Now you are requiring, under this clause, that the Inland Revenue Department, the Exchange Control Department, the Import and Export Control Department and the Industries Department shall all function together for the purpose of granting effective relief. I say, Sir, this is utterly unworkable. You are placing a premium upon racketeers. There was a very distinguished gentleman who came back to the Island yesterday and said this is the latest racket." This will provide an opening for all the buccaneers who have gone into industry. I am not criticizing all the industrialists, but there have been a number of buccaneers who have gone into manufacturing who have used the exchange control facilities afforded to them for all sorts of purposes, for all kinds of illegitimate and illegal purposes. All those persons are going to get a tax holiday through the operation of this clause. The motivation is good. You want to encourage manufacture for export. The motivation is good and I am entirely in support of the motivation, but what you will achieve through the operation of this clause I am not sure. The object achieved is reprehensible.

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(சபாநாயகர் அவர்கள்)

(Mr. Speaker)

The Sitting is suspended till 4.30 P.M. On resumption, the Hon. Deputy Speaker will take the Chair.

4.30 ට අනුකූලව නැවතාලීමට අත්සිටුවන ලදීන්, අ. හ. 4.30ට නියෝජ්‍ය කළානායක තැන්පත් සි. එස්. ෂර්ලි කොරියා මහතාගේ සභාපතිත්වයෙන් නැවත පවත්වන ලදී.

இதன்படி அமர்வு 4.30 மணிவரை இடை நிறுத்தப் பட்டு, மீண்டும் ஆரம்பமாயிற்று. உப-சபாநாயகர் [திரு. சி. எஸ். ஷேர்லி கொறியா] தலைமை தாங்கினார்.

Sitting accordingly suspended till 4.30 P.M. and then resumed, MR. DEPUTY SPEAKER [MR. C. S. SHIRLEY COREA], in the Chair.

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(திரு. பெர்னாட் சோய்ஸா)

(Mr. Bernard Soysa)

Mr. Deputy Speaker, I was on the subject of tax incentives being given or proposed to be given to manufacturers of goods that we can export. The relief that was proposed to be given. I pointed out, placed a premium upon the consumption of foreign exchange; and in regard to the co-operation required between various departments for the effective grant of relief I mentioned that I suspected that the door would be open for a number of rackets, while I agreed with the Hon. Minister that the proposed encouragement of exports was a welcome measure.

Among the reliefs given by the Hon. Minister is a relief that is also given to companies in respect of taxation. There too the relief that is being given is for the purpose, apparently, of encouraging development. That seems to be the intention according to the Hon. Minister's words. The Hon. Minister is aware of the fact that this tax was increased over the years from the days of the first Income Tax Ordinance but in so far as this tax was related to national development in this country, there was not the slightest evidence of any kind of impact on development.



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—දෙවනවර කියවීම

I myself have often stated that, where there is a capitalist system kept going in a country, when it is intended to use the capitalist system for any kind of development—while I do not agree that development is going to take place in that way—it would be unfair and self-defeating to indulge in disincentive taxation.

But while that is so, this proposal in Clause 16 to reduce the tax payable by companies from 57 per cent. to 50 per cent. and in the case of small companies from 28½ per cent. to 25 per cent. is another one of those gifts given by the Hon. Minister and the Government to the rich people of our country, not merely to the rich people in our country but also the rich people abroad [Interruption]. As the hon. Member for Anuradhapura (Mr. Ratnayake) points out, the bigger beneficiaries will be those outside.

As for the other amendments following—Clause 17, Clause 18 and so on—I accept the Hon. Minister's explanation that they are for the purpose of clarifying things that were not clear in the principal enactment.

The next big concession given by the Hon. Minister is where he amends what the hon. Member for Yatiyantota (Dr. N. M. Perera) brought into being last year. The hon. Member for Yatiyantota did not have the opportunity of getting his tax proposals implemented. His draft Inland Revenue (Amendment) Bill did not see the light of day. But he was able to push through certain amendments earlier. One of them was the imposition of a 10 per cent. tax upon non-resident companies in lieu of the payment of wealth tax. Where a non-resident company had immovable property in this country, that company was called upon to pay 10 per cent. in lieu of wealth tax.

Now what has the Hon. Minister done? He reduces this to 5 per cent. What is the reason for this tenderness to non-resident companies? The sterling companies in this country for nearly 150 years of their existence exploited this country

without the payment of income tax. They were called upon to pay income tax only after 1932 and the Hon. Minister is proposing in this Bill to give further concessions to these people. Whenever the Hon. Minister of State gets the opportunity of crossing swords with us on the question of the subservience of this country to foreign vested interests, he always says, "We also want to abolish foreign interests." He makes himself out to be very hostile towards the oil companies. He told us so. But what do we see in action? Whatever the sentiments expressed may be, what is the Hon. Minister of Finance doing? He is giving a 5 per cent. tax rebate to non-resident companies. I just do not see the purpose of this unless you are trying to please somebody, or unless you are trying to show your foreign masters how good you are, and how considerate you are about their interests. Unless they are trying to do that, I do not understand the reasons for this proposal to give this reduction of 5 per cent.—a reduction of 5 per cent. on the tax imposed by the hon. Member for Yatiyantota.

When I grossed up the amount that would have been payable as tax, not with a view to leave a tax free amount but a taxed amount of Rs. 55 million in the hands of the oil companies together with the payment of interest, the Hon. Minister of State questioned my figures. He mentioned a number of taxes and said that this payment is exempt from all those taxes. I admit that the payment is exempt from exchange tax—that the 10 per cent. chargeable in respect of foreign exchange used by the transfer of assets of an individual does not apply to this compensation payment; I am prepared to admit that. But I never said that wealth tax was payable or that sales tax was payable or Excise tax was payable or any one of those taxes was payable.

My calculation was very simple. Even if you leave this exchange tax out, the fact remains that on the figure mentioned by the oil companies of Rs. 33 million as the written down value of their assets, when you take



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the Rs. 22 million paid over and above that to make Rs. 55 million, that sum of Rs. 22 million represents capital gain within the meaning of the Inland Revenue Act. If, therefore, you try to ascertain what would be the sum that would have to be in the hands of the companies which would leave this amount as a capital gain on the basis of the payment of tax—after payment of tax—you will have to divide the amount by 55 and multiply the result by 100 to allow for the deduction of the 45 per cent. tax. If you do that you will find that there is a sum of Rs. 40 million. When you add that Rs. 40 million to the Rs. 33 million as written down value, you get the figure of Rs. 73 million. The interest payable, according to the documents given, amounts to about Rs. 3,750,000 over five years.

When you realize that under the Inland Revenue Act that amount would be left in the hands of the companies only as 20 per cent. of an amount that would have been originally paid to them, then you have to multiply that figure by five to estimate the real concession given. In other words you arrive at the figure of Rs. 18 million odd. If you subtract from that the amount of Rs. 5 million which they do not want to take as interest from the date of transfer of their assets until today, you get still a sum of Rs. 13 million. When you add that Rs. 13 million to the Rs. 73 million I mentioned, you get Rs. 86 million.

In other words, even without the retrospective bunkering tax which the hon. Member for Yatiyantota wanted to levy, you have paid them Rs. 86 million. If you add that amount of bunkering tax you will still get a sum in excess of Rs. 100 million.

A Government that is committing an act like that has to justify it retrospectively. You are justifying it by reducing the capital gains tax. You are getting away from it by reducing this amount which would have been payable on the interest treated as income—the 10 per cent. payable under

the legislation introduced by the hon. Member for Yatiyantota. You are reducing that 10 per cent. to 5 per cent.

You are doing all these things in the same spirit in which you are bringing in retroactive legislation to justify what you have done in respect of the oil companies; to justify a plain and simple sell-out. This is quite on a par with that.

The Hon. Minister of State talked about goodwill. He quoted from a document allegedly produced by the Treasury—a minute which talked about goodwill. What goodwill will there be in a matter of this kind? The three oil companies functioned here on the basis of a price agreement among themselves. In other words, there was a virtual monopoly. What goodwill accrues to a monopoly? What goodwill accrues when the State establishes a monopoly on the basis of a take-over, quite apart from the technical aspects of the matter that we did not take over the companies as going concerns but only took over certain portions of their assets? If you counter that argument by saying that you have put them out of business as far as oil is concerned, I am prepared to admit that; but the other two arguments: that they functioned here on the basis of a monopoly and that what was being established was a State monopoly—in both those situations, the question of goodwill does not arise—these are not arguments that you can counter. Therefore, the argument of the Hon. Minister of State on that matter is utterly irrelevant. Even if you make that adjustment of the sum I mentioned in respect of exchange tax where, I admit, the exchange tax is not leviable, the figure I gave is only out by Rs. 10 million. It still remains as high as Rs. 86 million, and if you add the retrospective tax on bunkering it would still have exceeded Rs. 100 million.

The Hon. Minister has absolutely no justification for this gift that he is giving to the non-resident companies. Let us imagine that we approve of the



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—දෙවනවර කියවීම

object of this Government to help local capitalist interests to thrive, to help Ceylonese capitalism to expand in this country. Are you doing that by this tax concession to non-resident companies? Is that what you intend to do? Or is it that you are trying to demonstrate to your masters: now that the United National Party is back in office, we can be relied upon to look after the imperialist interests in this country? Is not that what you are trying to demonstrate? Otherwise there is absolutely no reason for this reduction of 5 per cent.

Among the other gifts the Hon. Minister is giving, allegedly in the name of development, this is what he announced in his speech today which we find in this Bill in Clauses 23 and 24. The Hon. Minister announced a policy, which was further developed by the Hon. Prime Minister himself, of the road to industry through agriculture. "We are importing a large volume of agricultural commodities, subsidiary foodstuffs and the like, and we pay a considerable amount in foreign exchange for these things. Let us save that by producing these things in our country, and that amount which we save could be utilized for the purpose of industrial expansion." That was the philosophy expounded. I hope I have not done any injustice to the Hon. Minister or to his Government in my formulation. In pursuance of that policy the Hon. Minister's Government has changed the basis from expansion of agriculture through the peasant to the expansion of agriculture through the capitalist. That is the basis the Hon. Minister's Government has chosen. You are alienating land to the companies. You say, "Oh! we are going to take that land back after 25 years, and we will distribute it to the peasant again," and you make all kinds of announcements as though this Government hopes to remain in office 25 years hence. You are legislating and announcing a policy decision to cover the next quarter century. In regard to relief that may be your intention.

That is what you say. Let us give you credit for your intention. But what have you got in fact here? To whom are you giving relief here?

"(1) For the purpose of ascertaining the profits from any agricultural land, the succeeding provisions of this section shall apply in addition to, and shall be read with, Chapter II.

(2) There shall be deducted for the purposes of ascertaining the profits or income for any year of assessment, commencing on or after April 1, 1965, of any land used for purposes of agriculture all expenses incurred—"

"(a) in opening up that land for cultivation, and

(b) in cultivating that land with palms, trees—"

May be any trees; the trees are not defined, unless you propose to make some further definition as to what kind of trees it is. You speak of:

"...palms, trees, bushes or foodstuffs for the purpose of producing coconut, rubber, tea, cocoa or other produce."

Now, how much more land are you expecting to open up for tea in this country?

The Chairman and members of the Low-Country Products' Association, who are very strong supporters of the present Government and the party in power—the U. N. P. that is the principal party in the "seven-party collusion"—all of them are of the opinion that unless you come to an international agreement in regard to tea, you are going to be faced with a price reduction on the basis of there being a glut in the market. With all the primary producers maximizing their production, without some method of controlling this cannibalistic venture of the producing countries in regard to one another, without some measure being taken in that direction, you will get a price reduction in tea.

What did the Chairman of the Low-Country Products' Association say in his speech at the beginning of this year, the day on which he welcomed the Hon. Prime Minister to a meeting



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—දෙවනවර කියවීම

[බර්තමාන සොයිසා මයා.]

of the Low-Country Products Association? What did he say? "We are maximizing production without taking the necessary, the corollary steps in regard to marketing". I mentioned this in detail in my speech in the discussion on the Hon. Minister's Budget when I told him that he needs first of all to reorganize the Tea Propaganda Board. I do not know whether any steps are being taken in that direction. The Minister of Industries of the last Government attempted to do that. Unfortunately, your present Leader of the House, who was also Leader of the House then, sabotaged it, on behalf of the very interests whom you are now trying to foster in this country. How much more land are you going to open up for tea?

But that is not my principal concern in this matter. My principal concern is this. If you really want to encourage agriculture in this country, your real duty is to subsidize the peasant and not to give tax relief to the capitalists. That is what you should have done. None of these benefits would go down to the man who is tilling the soil. He is not going to get this tax relief. He is not benefiting from this proposal. He will remain in the same poverty-stricken level at which he is today, while the upper middle-class persons the capitalists and the companies, on the basis of opening up land allegedly for agriculture will be benefited. You have not even provided in this Bill any means of checking up in regard to the value or the income or the capacity of production in respect of land that will be opened up. On the basis of a bare statement that they have spent this money for opening up that land for agriculture, you are going to give them relief. That is what the Hon. Minister is proposing to do. I say that, even in regard to the benefits you are trying to give, this is hastily drafted legislation which leaves all possible loopholes for racketeers. I know persons who will suddenly get agricultural mind-

ed as a result of this relief, but you will get no increase in the production of subsidiary foodstuffs or anything else. About "Animal husbandry" Clause 24 says:

"For the purpose of ascertaining the profits and income from animal husbandry, the succeeding provisions shall apply in addition to, and shall be read with, Chapter II."

I admit that there has been to some extent an expansion in poultry-keeping in this country. That has happened over the past few years, during the days of the Government which you so much abhorred. This Government proposes now to give tax relief to those people.

The fact that these people have done something in that direction, perhaps, may be a reason for giving them some kind of reward. But if you imagine that this is going to encourage further expansion, then I have to disagree. It is not that I object to poultry-keeping. I have suffered many a time by being put up early in the morning by inaccurate poultry crowing too early but I am not proposing any kind of revenge now in relation to those birds. I am only contesting the Hon. Minister's theory that this kind of incentive is likely to result in expansion.

What is the Hon. Minister's very big contribution in this Bill that he is so proud of, which he announced in his Budget speech? It is the whole matter of approved savings. Let us go to the source of this matter. In the Hon. Minister's speech, the specified form of the savings in regard to which the Hon. Minister proposes to give relief is given. I am quoting from page 68 of the published Budget speech:

"The specified form in which the income saved has to be invested is as follows:—

- (1) Deposit in a Special Account or Accounts to be created in the Central Bank or other appropriate agencies.
- (2) Investment in Government securities.



දේශීය ආදායම් (සංශෝධන) පනත කෙටුම්පත

—දෙවනවර කියවීම

- (3) Premia paid for life and annuity insurances in excess of the limits now fixed for relief.
- (4) The amount of wealth tax payable in respect of that year of assessment.
- (5) Amounts utilised during the preceding year for repayment of any loan which had been raised for the purpose of creating an asset or has been secured by an asset."

Now, when this was debated I mentioned that this whole announcement was insufficient for the purpose of discussing the merits of the proposal. We have the law now and we see certain important variations from what the Hon. Minister said.

The Hon. Minister defines "approved savings" on page 32 of the Bill, Clause 31 of the Bill:

"LL.—Relief in cases of approved savings."

This clause entitles you to relief in cases of approved savings. The approved savings are defined like this:—

"(a) any payment of any premia on any such life insurance policy, or for the purchase of any such annuity, as is referred to in section 68, the amount of such payment being the excess over the amount of such premia on which the effective rate is calculated for the purposes of section 68,"

That is number (3) in the Hon. Minister's Budget speech—

"Premia paid for life and annuity insurances in excess of the limits now fixed for relief."

Then—

"(b) any money deposited in any special account in the Central Bank of Ceylon or in such other institution as may be approved for the purpose by Order of the Minister made on the recommendation of the Monetary Board of the Central Bank of Ceylon and published in the *Gazette*,"

This is number (1) of the proposed relief mentioned by the Hon. Minister in his Budget speech. That is:

"Deposit in a Special Account or Accountants to be created in the Central Bank or other appropriate agencies"

Then—

"(c) any money invested in any security of the Government of Ceylon,"

That is number (2) of the proposals in the Hon. Minister's Budget speech—

"Investment in Government securities."

Then—

"(d) any money paid or payable as wealth tax for the year of assessment in respect of which a deduction is to be made under sub-section (1),"

That is item number (4) of the Hon. Minister's Budget Speech.

"(e) any repayment of a loan taken, or debt incurred, prior to the ninth day of August, 1965, for the purchase of any property, or the repayment of any part of such loan or debt,"

(f) any repayment of a loan which was taken prior to the ninth day of August, 1965, on the hypothecation of any property, or the repayment of any part of such loan,"

That is number (5) of the proposals of the Hon. Minister—

"Amounts utilized during the preceding year for repayment of any loan which had been raised for the purpose of creating an asset or has been secured by an asset."

That is all that the Hon. Minister stated, but in the Bill he goes further and adds something more:

"(g) any approved investment within the meaning of section 69."

Now, I will demonstrate to the Hon. Minister the meaning or what is likely to be the consequences of all these. I think, even the Hon. Minister and his Government will be staggered by the results.

Before we come to that let us examine the particular amendment and some of those consequences—the repayment of a loan taken, or debt incurred, prior to the ninth day of August, 1965. Now, that is a dangerous date. That is the date on which the Hon. Minister delivered his Budget speech. If a person had taken a loan before that date and he is repaying that loan, that is going to be treated as an approved saving.



දේශීය ආදායම (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

[බර්නාඩ් සොයිසා මයා.]

But if he has taken or takes a loan after that date and claims a saving on repayment he cannot get this relief. Now I know the Hon Minister was in a difficulty after his announcements in his Budget speech. There was a likelihood of persons beginning to borrow large sums in anticipation of relief on repayment treated as a saving. Everybody would have borrowed money on a large scale.

Now, the Hon. Minister wants obviously to stop that, therefore, he gave a retrospective date and applied it to the people who got into debt by eighth August, 1965. How long ago the debt was incurred is of no concern to the Hon. Minister. Even if the loan was taken in the last century the Hon. Minister proposes to give relief on the payment of that loan and all the old boys of the U. N. P. who got into debt in "the period of the bonanza" will be able to clear up those debts. They are now going to get relief on the basis that the loans they borrowed represent a saving.

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(කෙළරව ශ්‍රේ. ඥ. ඥයවර්ධන)  
(The Hon. J. R. Jayewardene)

On your part.

බර්නාඩ් සොයිසා මයා.

(ති.රු. පෙරිනාට් සොය්සා)  
(Mr. Bernard Soysa)

We were not borrowers.

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(කෙළරව ශ්‍රේ. ඥ. ඥයවර්ධන)  
(The Hon. J. R. Jayewardene)

You were lenders ?

බර්නාඩ් සොයිසා මයා.

(ති.රු. පෙරිනාට් සොය්සා)  
(Mr. Bernard Soysa)

We were neither lenders nor borrowers. We are very poor people. The Hon. Minister of State, I do not think it is his intention to place a premium upon usury. But all the

usurers of the past who can collect their interest are going to be benefited by this proposal ; not we, but the lenders who supported and elected you and your party into power : they are going to be the beneficiaries. They are the lenders who will benefit. The borrowers and the lenders. This is their reward for past service.

I have never seen the machinery of taxation so misused or so capable of being misused as this Inland Revenue Amending Bill proposes to do. The 9th of August is the relevant date. We were discussing relevant dates yesterday. All loans before that date are to be given this relief. This is what the Bill says :

"any repayment of a loan which was taken prior to the ninth day of August, 1965, on the hypothecation of any property, or the repayment of any part of such loan".

All those whose lands have been mortgaged and kept as security for loans in the past, are going to be released. I say this is an utterly immoral proposal. We have the credit institutions for that purpose, the State Mortgage Bank, the Debt Redemption machinery. Why do they not make use of them for that purpose ? Why are you treating this loan as a saving to give tax relief ? This is the most unconscionable kind of immorality, absolute and utter immorality that one could have imagined with regard to public finance, an unheard of measure. If your intention is to give the poor debtors relief, let them go to the Debt Conciliation Board, to the State Mortgage Bank, to the Agricultural and Industrial Credit Corporation or some such organization to release their properties and to seek relief from indebtedness. But why are you trying to use the Inland Revenue Department for the purpose of granting relief to these people ? I say anybody would be aghast at this kind of proposal. In a developing country where the Government has announced that it is out to discourage consumption expenditure, the good-time boys of the period of the bonanza of 1948 to those persons who hypothecated their



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

estates and borrowed money to be spent on wateful trips abroad, for luxurious living, for conspicuous expenditure, are to be relieved. And that is to be treated as a saving; their expenditure of the past and their repayment of those loans are to be treated as a saving in the interests of the nation, in the national interest. Can anything be more shocking than this proposal?

Sir, let us go on to some of the other gifts in this Santa Claus' bag. It is a Christmas gift that is coming. Christmas is just round the corner and here, Sir, is Claus in the shape of the Hon. Minister of Finance bringing his Christmas tidings to all these people.

ශ්‍රී වන්නිනායක

(கௌரவ வன்னிநாயக்க)

(The Hon. Wanninayake)

To all.

බර්නාඩ් සොයිසා මයා.

(திரு. பெர்னாட் சோய்ஸா)

(Mr. Bernard Soysa)

To all the rich people. Whom has he forgotten in the distribution of these gifts? He has forgotten the poorest of the poor, the poor peasant and the poor worker in this country. He has forgotten the middle class layers that are still groaning under the burdens of prices and taxes. All those people have been forgotten. His gifts are to the well-to-do, the rich.

Let us go into this matter of approved savings. What is the first relief that he is going to give? If the amount of the savings exceeds the 50 per cent. tax relief given at 80 per cent., then that comes down to the 65 per cent. bracket and he gets one-third. It comes down further, if there is a residue, to the 25 per cent. bracket and he gets Rs. 2,500. What does this mean? Although we go in reverse and reach the 25 per cent. group at the end, all the persons in the 80 per cent. bracket are going to start with a tax relief of Rs. 2,500 at

the commencement. Every person who assumes that he is going to start saving—if he does anything of that kind—is to be given a bonus of Rs. 2,500. I shall illustrate some of the possibilities of this.

The Hon. Minister says that everybody will benefit. If there was an immorality in regard to taxes where the distribution of the impact was inequitable, I say that where relief is given and the distribution of the relief is inequitable, that also is equally immoral. I shall read out to the House some of the consequences of the Hon. Minister's proposals.

Let us take a person whose income is Rs. 100,000. If his income is Rs. 100,000 and his savings are Rs. 10,000, he gets relief, because he is in the 80 per cent. bracket, on the basis of 50 per cent. relief—he gets Rs. 5,000. If the man's income is Rs. 55,000 and his savings are Rs. 10,000, he is in the 65 per cent. bracket and he gets Rs. 3,333. If the man's income is Rs. 45,000 and his savings amount to Rs. 10,000, he gets only Rs. 2,500. In the three examples I quoted—the man with an income of Rs. 100,000, the man with an income of Rs. 55,000, and the man with an income of Rs. 45,000—if each of them saves Rs. 10,000, the man whose income is the largest gets relief in Rs. 5,000, the next man gets only Rs. 3,333, and the poorest of the lot gets only Rs. 2,500. This is how the Hon. Minister remembered everybody in his Christmas gifts.

I say this is immoral, utterly immoral by way of public finance. No Minister has the right to do this kind of thing. No department has the right to advise a Minister to do this kind of thing.

Let us examine this question of approved savings. I have the highest respect for the present head of the Inland Revenue Department. It is a badly overworked department. Governments come and governments go. Ministers change. We keep on changing the tax structure of the country from year to year, and there are new taxes and tax amendments



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

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[බර්නාඩ් සොයිසා මයා.]

of all sorts which the Inland Revenue Department has to enforce. They deserve the greatest amount of sympathy from this House, and I have the greatest respect for the mental and organizational capacity of the present Commissioner of Inland Revenue. But if the scheme that has been evolved has met with his approval, if this scheme of approved savings has met with his approval, then, despite my respect for the gentleman concerned, I must disagree on the value of this scheme.

What is said to be the intention of this scheme? You are going to take money away from circulation into Government hands. The Government wants to take away money from circulation. You are trying to adopt a sort of anti-inflationary measure on one side. On the other, you are going to use these moneys for the purposes of development. You are seeking savings for the purpose of investment.

Now I am entirely in disagreement with the position that even beyond a certain point alleged incentives continue to act as incentives. I do not agree. Government after Government gave tax incentives to certain people, and what do we find? Was there development? No. When did the development that took place during the last three years occur? After import controls were imposed. Whatever the effects of the controls may have been in regard to the price situation in this country, the fact remains that only when import substitution was possible did people embark upon industrial production. Not all the incentives given to the capitalist class from 1947 to this day—not one incentive—operated in the direction of increased production. Quite apart from that aspect of the matter, that is the philosophy behind this system of approved savings.

How is this Bill as at present drafted going to operate? I will show you some of the possible anomalies in regard to this matter. Let us take as an example the case of a person who has a wife and two

children and gets an income of Rs. 100,000. The tax payable would be Rs. 56,350 leaving a balance income of Rs. 43,650. Relief in the event of savings, say, a loan repayable at Rs. 25,000, p.a. would be Rs. 12,500. The balance income in the person's hand by the addition of that amount would be Rs. 56,150. The net tax payable would be Rs. 43,850. If the wealth tax is also taken into account and the net wealth is estimated at Rs. 1 million, less the three lakh loan, he would have to pay, say, a further tax of Rs. 4,000 on this basis:

Rs. 200,000	at $\frac{1}{2}$ per cent.	
	..	Rs. 1,000
Rs. 400,000	at $\frac{3}{4}$ per cent.	
	..	Rs. 3,000
Total		Rs. 4,000

What would be the end product of this whole business? If you take the amount of relief on the wealth tax as half of Rs. 4,000 you get a relief of Rs. 2,000. In which event you get the total income tax amount now readjusted for our purposes at Rs. 56,350 plus Rs. 4,000 which gives Rs. 60,350. The savings relief would amount to Rs. 14,500. The net tax in that event would be Rs. 45,850.

Now what is the cash position in regard to this matter? Supposing he had a loan of Rs. 25,000 there will be the question of the repayment of the loan. The wealth tax is Rs. 4,000. The net income tax is Rs. 41,850. The balance available will be Rs. 29,150. Of an income of Rs. 100,000 he would have a balance left in his hand for expenditure of Rs. 29,150.

Without the savings relief he would have had only Rs. 14,650 in his hands for expenditure. On account of this measure he has more now. The Hon. Minister says that this is done in order to discourage expenditure, but at the end of this process you are leaving in the hands of this person a sum of Rs. 29,000 for expenditure.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

That is one kind of case. But I can show you another kind of case where you will probably not have this kind of saving effected at all. The Hon. Minister's tax department issued a little statement in regard to how these taxes are going to operate, and I will quote an example that has been given here by his very tax department—[Interruption.] I have not got the paper at the moment but the Hon. Minister will recall there was an example worked out of a person with an income of Rs. 75,000 and a saving of Rs. 45,000. What was left in his hands at the end after he had paid his taxes, on the basis of a saving effected from which they proceeded to deduct Rs. 10,000 as a dis-saving? That is to say, where a person has had a land and sold the land, had an asset and sold the asset, to the extent to which it is sold there is a dis-saving. In this hypothetical case the person is supposed to have had a land worth Rs. 110,000 and had sold it for Rs. 100,000. He gave Rs. 90,000 away as a gift to his daughter. That gift of Rs. 90,000 is treated again as a saving. The extent of the dis-saving therefore is only Rs. 10,000. On the basis of all the reliefs that are proposed to be given and the tax that is payable, he is left at the end, after all the cash payments are made, out of a total income of Rs. 75,000 a year and on the basis of his effecting a saving, with Rs. 16,000 in his hands for the purpose of expenditure.

My own belief is that that example as calculated is wrong because on the sale of the land there is a capital loss which is not taken into account. But even if we leave that question aside what does the tax department's own example prove? On the basis of your effecting your saving in order to encourage this Government towards development that man has to sell his land, because out of the Rs. 16,000 that is left Rs. 10,000 was from the sale of his land. And, therefore, your saving scheme for that group of persons is possibly on the basis that they sell their assets. Whom are you giving relief to? I say that category

of persons is going to be punished even with your savings scheme. That is if they save as expected.

ආර්. ප්‍රේමදාස මය. (පළාත් පාලන ආමතියේ පාර්ලිමේන්තු ලේකම්)

(තිரு. ඥා. පිරේමදාස—உள்ளூராட்சி அமைச்சரின் பராமதாசு—காரியதரிசி)

(Mr. R. Premadasa—Parliamentary Secretary to the Minister of Local Government)

We will amend it in the Committee stage if necessary.

බර්නාඩ් සොයිසා මය.

(තිරු. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

Very good! But still it is my duty to point this out.

ප්‍රේමදාස මය.

(තිරු. பி.ரேமதாசு)

(Mr. Premadasa)

Those are matters of detail.

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(තිරු. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

They are not only matters of detail. They are a number of details that add together to "concretize" a certain policy, and it is, therefore, necessary to examine this jewel produced by the National Government facet by facet for the purpose of showing up the flaws that exist.

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(கௌரவ ஜே. ஆர். ஜயவர்தன)

(The Hon. J. R. Jayewardene)

Are you supporting the land owner?

බර්නාඩ් සොයිසා මය.

(තිරු. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

No.

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(கௌரவ ஜே. ஆர். ஜயவர்தன)

(The Hon. J. R. Jayewardene)

You said that he will have to sell his lands.



දේශීය ආදායම (සංශෝධන) පනත් කෙටුම්පත

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බර්නාඩ් සොයිසා මයා,

(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

I am pointing out the implications of your scheme. I am asking you whether that is your intention on the basis of effecting a saving. The poor man in order to have money to live has to sell his assets.

I am one of those persons whom the Hon. Minister decries as a Marxist. I am one of those persons who stand for expropriation and all those things which the Hon. Minister dislikes. I stand for the total abolition of the capitalist system and for socialism. Of course, the manner of its abolition is an entirely different matter. You may have to do it by degrees having once taken away the power from the capitalist class. But you are committed to keeping that system going, and we are now functioning within the framework of that system, and what I am saying is that you are leaving a man, on the basis of a saving scheme, Rs. 16,000 out of a total income of Rs. 75,000, and that on the basis that he has sold his assets. This is not my example but the example given by the Department of Inland Revenue.

There are worse examples than that. I shall give you one of them. Let us take the example of a person with an income of Rs. 100,000. Let us suppose that this person engages in industrial expansion. Under Sections 7 and 10 he is entitled to certain rebates. You will get this position. On the basis of an alleged expansion you will get relief given to him at the 66 $\frac{2}{3}$  per cent. rate and a development rebate of 40 per cent. When you add these together—let us say he spends Rs. 50,000 taken as a loan, the full deduction for tax purpose will be Rs. 50,000 divided by 100 multiplied by 106.67. That leaves a result of Rs. 53,335. His income for tax purposes will now be Rs. 88,000 less Rs. 53,335. Out of a total income which he begins with of Rs. 100,000, he is now left with Rs. 34,655 as taxable income. Income tax before relief will be Rs. 78,991 plus wealth tax as before being Rs. 4,000. Relief

on savings amounting to Rs. 25,000 plus Rs. 4,000 at 25 per cent., will give you a net tax of Rs. 6,091. Disposal of income on this basis will leave in his hands a sum of over sixty thousand rupees.

What are you left with? You are left with the position that at the end of having obtained these rebates, he is left with more money in his hands than his taxable income. As a result of all the rebates and all the reliefs that you are giving, you will leave in his hands more money than his taxable income; and if the larger part of that amount is going to be part of further savings, what further relief are you going to give? How are you going to give relief to him, if that is his saving? You cannot—because he is the man who has been so effective in saving, that he has reached a position of having more money left than his taxable income.

That is the kind of ridiculous position to which you come.

Let us come to what the Hon. Minister has included in this Bill but is not there in his speech, namely, the definition of “approved saving” in sub-paragraph (g) of the new Clause 69 A (2); which is as follows:

“any approved investment within the meaning of section 69.”

I wish the hon. Parliamentary Secretary to the Minister of Industries had remained here. This is a staggering position! What does the department say? The grant of relief in regard to approved savings is for the purpose of providing an incentive to development.

Now, Sir, it is intended to take money out of these people's hands, money to develop the country—and the Government says it is going to do that. This is said to be a substitution for Kaldor or an improvement on Kaldor. What is an “approved investment” in the principal enactment? Section 69 of the principal enactment states:

“approved investment means an investment—

(a) in an approved project....”



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

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An approved project is defined there.

Then this is the relief given in paragraph (2) of Section 69 :

“Where in the year preceding any year of assessment an individual makes an approved investment, then—

(a) the actual amount of that investment, or

(b) an amount representing one-fifth of the assessable income of that individual, or if that individual is a member of a family, of the head of that family, for that year or assessment, or

(c) fifty thousand rupees,

whichever amount is the least, shall, for the purposes of sub-section (3) of this section, be the permitted allowance in relation to such investment.”

Now he is getting relief under Section 69 (2) in relation to an approved investment. Then you bring an approved investment in this Bill as an approved saving and in relation to the tax payable at the 80 per cent. tax bracket he gets 50 per cent. rebate and at the 65 per cent. bracket he gets 33 1/3 per cent. and again on what is left he gets 25 per cent.

I have read the note of the tax department. It appears to say that he shall be entitled to either relief, whichever is more. He can get relief as an approved investment or he can get relief as an approved saving, but he is getting that which is more. While the note of the tax department says that, there is nothing in this Bill to prevent his getting both. In other words, as an approved investment he will be entitled to an allowance up to a maximum of Rs. 50,000, and as an approved saving he will be entitled to the rebate of half on the tax payable at 80 per cent., 33 1/3 per cent. at the 65 per cent. level and 25 per cent. below 45 per cent.

ලෙස්ලි ගුනවර්ධන මයා.

(திரு. லெஸ்லி குணவர்தன)

(Mr. Leslie Goonewardene)

You will be paying out of the Consolidated Fund!

බර්නාඩ් සොයිසා මයා.

(திரு. பெர்னாட் சொய்ஸா)

(Mr. Bernard Soysa)

There was once a school master whom I knew in the old days, a Government servant, a very honest man but a little careless in respect of rules in the Manual of Procedure and in the Financial Regulations. Wherever this poor man was appointed to a head teacher's post he ended up his stay in each school by having to pay a surcharge in respect of equipment broken or lost. It came to such a pass that the poor man told me one day, “On the day I retire and go out of the Public Service, instead of taking home a gratuity and a pension, I shall probably go home a debtor to Government, having to pay every year a sum to the Government to cover that which I have been surcharged.”

Now what is likely to happen if the Government gives relief in this way to the capitalist class? They are not merely going to give exemptions, but it might come to the stage when they will be giving a subsidy to these people. In addition to saying that they are relieved of all taxes, they will say, “Here is something extra for you.” It does not look as if the Inland Revenue Department is going to collect money but as if the department will have to pay something out to these people.

It may have been the intention of the tax department, from the note that I read, that both these forms of relief are not to be given. But I say that there is not one clause in this Bill—neither in the section in regard to approved savings nor in the clauses dealing with the other exceptions to prevent these people from getting both reliefs, in respect of approved investment and approved savings on the same sum. This is truly a generous Santa Claus to all these people.

As I said, I have the greatest respect for the present Commissioner of Inland Revenue and all his assessors and the officers there. I say that the officers in the Inland



தேசிய ஈடாயி (சுன்னெத) பதன் கெடுபித

—தேவனவர கியரிம

[வீரநாதி சோமையா மயா.]

Revenue Department, right down to the humblest clerk and the karyala karya sahayaka are all over-worked persons. The work that they do is hardly appreciated in this country. On the contrary they have a large number of enemies.

வீரநாதி சோமையா மயா.

(தேவரிசே)

(திரு. எப். ஆர். டயஸ் பண்டாரநாயக்க—

தொம்பே)

(Mr. F. R. Dias Bandaranaike—Dompe)

Especially among tax-payers.

வீரநாதி சோமையா மயா.

(திரு. பெர்னாட் சோய்ஸா)

(Mr. Bernard Soysa)

Especially among tax-payers.

I say that the “approved savings” scheme contained in this Bill is going to cause the greatest number of headaches to the department for this reason. This Government objected to the expenditure tax. They wanted to return to Kaldor but they said they could not work the expenditure tax. I mentioned that the expenditure tax was Kaldor’s “goad”, and instead of the goad they provided this incentive which is to function as the carrot to the capitalist class drawing them towards national development.

Now, what is going to happen to this? You are not going to be in a position to estimate what portion of the income is a true saving unless you have a detailed return in regard to a person’s assets, liabilities and expenditure. Until you get that, you will not be able to assess the true meaning of anybody’s savings. He will declare a certain amount as his savings. If you are going to estimate the savings and the dis-savings, according to the provisions which provide for dis-savings in this Bill, for the purpose of an accurate computation you should have a return as elaborate and as accurate as the expenditure tax return. That is the truth of the matter. This Government and this tax department said that the expenditure tax return was something that the country could not

cope with and our people could not cope with, and that is why they are not introducing expenditure tax. Why are you introducing this measure which does not give the benefit of the expenditure tax, but which at the same time is going to cause both the tax-payer and the department the same amount of trouble?

This kind of matter requires the greatest amount of vigilance. I will give an example—the example quoted by the department. You sell an asset of yours for Rs. 100,000. You have a saving of Rs. 45,000. Then the one cancels the other, and you are left with a dis-saving of Rs. 55,000. Your net dis-saving amounts to Rs. 55,000. Now, you are allowed to carry that forward to the next year. You can do that. And on that basis, since you have a net dis-saving of Rs. 55,000, that has to be kept in mind the next year, and the year after, till such day as you can claim a relief on savings, on the basis that your savings have now wiped out your dis-savings. In other words, if there was a certain degree of vigilance required for the collection of your taxes in the past, that has to be doubled and trebled and kept up from year to year if the provisions of this Bill are to be implemented. I say, the whole administration of the section on approved savings is going to cause the greatest number of headaches to the Inland Revenue Department.

There are all kinds of anomalies. As I pointed out, on the one hand, taking a hypothetical case given by the department itself, as a result of savings a man is left out of a Rs. 75,000 income with Rs. 16,000 for expenditure, out of which Rs. 10,000 has come from the sale of land. On the other hand, he has sold a land worth Rs. 110,000 for Rs. 100,000, given Rs. 90,000 to his daughter and is left with Rs. 10,000. Now, that money is there as an element in the Rs. 16,000 which is left.

In other words, if he is to survive on the basis of his savings, if after effecting his savings he is to survive, he has to sell a part of his assets. That is one extreme, one harsh extreme.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

The other extreme which I mentioned as an anomaly is the hypothetical case where, if a man starts with all the relief and development rebates he gets under Section 7 and Section 10 onwards of the principal Act, he will end up with money in his hands, with a saving which is larger than his taxable income.

The third anomaly I pointed out is on the basis that the Hon. Finance Minister is going beyond what he said in his Budget speech. What he said in the Budget speech contained the starter philosophy that this Government was going to take money out of circulation for development. And then he goes and brings “approved investments” within the meaning of “approved savings”. This not merely produces the ridiculous result in the present drafting of the Bill that you are going to provide relief in two ways, once as an investment and again as an approved saving, not only are you reduced to that ridiculous position, but you are also reduced to the position of cutting across the philosophy you earlier announced.

Then again, if you consider this sub-section (g), you are being inconsistent. There is an inconsistency. The earlier position was that the money represented by savings was in the hands of the Central Bank, that the money was in the hands of a prescribed institution, that the money was in the hands of the Insurance Corporation, that the money was in the hands of the Provident Fund or in the hands of the Hon. Minister through the wealth tax; those were all Government institutions. But when you bring approved investments within this, you are going outside all that. If you are going outside that why do you not regard as savings the money that a man puts back into his business? I am not saying that you should, but I am saying that it is inconsistent if you do not. A large portion of the money he earns as profits in a particular year he ploughs back into the

business. Why do you not treat that also as a saving? If you are to be consistent, then that also is a saving. I am not saying that you should treat it that way but if you are to be consistent, if you bring “approved investments” within the meaning of “approved savings”, then that also is a saving. Why have you not brought that in?

I say, Sir, that this is hasty thinking. The Hon. Minister, through this very innocent sub-section (g) has gone beyond what he announced in this House in his Budget speech. That is my principal charge against him. And that, he has no right to do—no moral right to do. Nowhere in the Budget speech does he mention that approved investments will come within the scope of this.

The whole question of incentives for the purpose of development has been gone over and over again, year after year, and we see no development. The Institute of Chartered Accountants of Ceylon—now that I have mentioned the name of that Institute I want to plead with the Hon. Minister to grant them the same exemptions that are given to corporations that are listed in the present Bill. There are a large number of institutions that are mentioned here that are to get exemptions from taxes. Why have you not included the Institute of Chartered Accountants of Ceylon there? Do they not deserve the same exemptions?

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(කෙළරව ශ්‍රේ. ආර්. ජයවර්ධන)  
(The Hon. J. R. Jayewardene)

At the Committee stage.

බර්නාඩ් සොයිසා මහා.

(ශ්‍රී. බර්නාඩ් සොයිසා)  
(Mr. Bernard Soysa)

Very well.

I want the whole question of who is to represent the taxpayer in the Inland Revenue Department reviewed. At the moment, I am aware of the



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

[බර්නාඩ් සොයිසා මයා.]

fact that at a discussion with the Commissioner of Inland Revenue when the hon. Member for Yatiyantota was Minister of Finance, there was a certain degree of agreement arrived at. Where you allow a proctor or an advocate to represent the taxpayer let members of the Institute of Chartered Accountants of Ceylon be also on the same level. When an accountant wishes to represent the taxpayer, he has to be a person approved by the Commissioner. In that category, the second category of advocates and proctors, include a member of the Institute of Chartered Accountants of Ceylon, and in the first category, say, "an accountant or a registered auditor"—that is the second group of accountants created by us—"approved by the Commissioner of Inland Revenue". I do not see why that amendment cannot be brought in here because you will see later on in the same section that a person can be represented by a relative. The relative may be the greatest fool between heaven and earth, but he is allowed to represent a taxpayer without any approval from the Commissioner or anybody else. But a poor registered auditor is not, even with the approval of the Commissioner, allowed to go before the Commissioner and plead the case of a taxpayer. That, Sir, is unfair. And I trust and hope that the Hon. Minister will bring in amendments in regard to both these matters namely, to exempt the Institute of Chartered Accountants of Ceylon from the payment of taxes, and accord a member of this Institute the same status as an advocate or a proctor, and also to allow registered auditors, with the permission of, and as approved by, the Commissioner of Inland Revenue, to represent a taxpayer.

Why I was mentioning the Institute of Chartered Accountants of Ceylon was for another purpose. That Institute is doing valuable work in regard to research on the impact of taxes in this country. I do not necessarily agree with all their conclusions. But

on the question of incentives and the way in which they operate, there was a very valuable contribution made by the Tax Committee of that Institute, which, with your leave, I wish to read, because I think it is relevant.

නියෝජ්‍ය කථානායකතුමා

(උප සභාපාලකයාණන් ඉවුරින්)

(Mr. Deputy Speaker)

Do you propose to read the entirety of it?

බර්නාඩ් සොයිසා මයා.

(කිතු. බෙර්නාඩ් සොයිසා)

(Mr. Bernard Soysa)

No, Sir. Pray do not be alarmed. I can assure you that there is no cause for alarm. I am reading from page 5 of the memorandum, which is in the hands of the Minister of Finance, submitted by the Institute of Chartered Accountants of Ceylon, on the impact of taxes in this country :

"The practice of granting subsidies by making use of tax machinery is one which cannot be recommended in principle as it possesses the following disadvantages :—

- (a) The actual benefit conferred by the subsidy depends on the effective rate of tax of the recipient, whether individual or company, and this rate cannot be readily determined at the time of granting the subsidy.
- (b) No separate record can be kept of the actual relief granted.
- (c) It is not possible to budget in advance for such subsidies.
- (d) No supervision over the grant of subsidies can be exercised by the government department most qualified to do so. It is preferable, therefore, that the subsidies granted for the purpose of furthering economic policy should, as far as possible, be kept independent of the tax machinery."

"Subsidies should be kept independent of the tax machinery". What are you proposing to do, with all the relief given in Section 7 onwards of the Inland Revenue Act, with all the development rebates, with all the lump sum depreciation allowances,



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

with all the allowances made in respect of approved investments, approved projects and the like? The new set of reliefs that you are giving are also supposed to be incentives. And here is a responsible body—not Marxist—who have told the Hon. Minister of Finance that these incentives do not have the desired effect. It has been made quite clear in this statement. And what do they say? In regard to the agricultural subsidy that is being given indirectly through the rebate on all moneys spent on opening up land, here is the proposal of the Institute:

“As a further incentive for increased production and a step towards enabling Ceylon to attain self-sufficiency we suggest that the direct subsidy system, of which the replanting and coconut fertilizer subsidies are examples, be extended to cover the expenses of clearing and planting new areas not only in the major crops but also in subsidiary foodstuffs.”

It is not tax relief. Give them a subsidy, and we suggest that the subsidy be given to the peasant, not to the companies, not to the rich people; give the subsidy to the people who require it; use the subsidy for the purpose of lifting up the peasant from his poverty-stricken status. That is what you could have done. If there was a grant of a subsidy instead of this tax machinery being used for this purpose, you could have brought those people into your scheme, but you cannot do it through your tax machinery. It only gives relief to those in the top income brackets. You cannot give the relief to the peasant.

This is how the memorandum goes on:

“If it is not possible to introduce a system of direct subsidy at this stage we suggest as an alternative that the expenses of clearing and planting new areas referred to above should be allowed to be carried forward for income tax purposes and set off against income subsequently derived from the newly planted areas.”

Carry it forward and set it off against the income from the newly planted areas for purposes of tax. That is

what they propose. What you are going to do is something else. Even before those areas begin to produce any incomes, even if they never produce any income at all, even if the whole experiment is absolutely bogus, you are giving them from the first day of their entering upon the matter, a rebate in relation to their alleged replanting, alleged expenses in opening up land. That is what you are going to do with this Bill. There is no safeguard. You give them the relief; they produce no return. How are you safeguarded? How are you going to take it back? Is there any machinery for taking it back? You do not have it—not in this Bill. Even the advice that has been tendered to the Government by responsible bodies has been rejected. Such has been the hurry they have been in to give all these gifts to their supporters that there has been bad drafting, hasty drafting, of the Bill without examining any of the proper implications of some of the things they intended to do. A whole heap of good intentions of the past have been brought out in such a way that it can be exploited for rackets by other people. This is the sum total of the Hon. Minister's Bill. That is why I say that we cannot be too loud or too strong in condemning this Bill as it stands today.

I have taken a considerable amount of time trying to go through this Bill.

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(කෙනරාච ජේ. ආර්. ජයවර්ධන)  
(The Hon. J. R. Jayewardene)

Longer than the Budget speech.

බර්නාඩ් සොයිසා මහා.

(තිரு. පෙරුනාදි. සොයිසා)  
(Mr. Bernard Soysa)

When you produce monstrosities of this kind it becomes necessary for us to examine the amendments in a considerable amount of detail.

ශ්‍රී ජේ. ආර්. ජයවර්ධන

(කෙනරාච ජේ. ආර්. ජයවර්ධන)  
(The Hon. J. R. Jayewardene)

It is easier to destroy a monstrosity.



தேசிய ஸ்தலம் (சுன்னெத) பதன் கெடுபித

பெர்னாட் சோய்ஸா மஹ.

(திரு. பெர்னாட் சோய்ஸா)

(Mr. Bernard Soysa)

The father of the Cyclops did not take very long in producing the Cyclops but it took Ulysses quite a lot of planning effort, cunning and intelligence in order to destroy Polyphemus. If the Hon. Minister of State has not forgotten his classical mythology, I am sure he will appreciate what I mean. This monstrosity that has been produced by the Hon. Minister of Finance—what does it all amount to?

செ. ஜே. ஸ்டீ. ஸ்டீவர்ட்

(கௌரவ ஜே. ஆர். ஜயவர்தன)

(The Hon. J. R. Jayewardene)

Who is the father of the monstrosity?

லேஸ்டி ஸ்டீவர்ட் மஹ.

(திரு. லேஸ்டி குணவர்தன)

(Mr. Leslie Goonewardene)

Who is the mother?

பெர்னாட் சோய்ஸா மஹ.

(திரு. பெர்னாட் சோய்ஸா)

(Mr. Bernard Soysa)

Without getting involved in a discussion on paternity in regard to a Bill, the illegitimacy of which I am prepared to grant at any moment, I am constrained to say that whatever good intentions the Hon. Minister of Finance may have had, the basic philosophy of the United National Party, the dominant partner in this "seven party-collusion" with their support of vested interests both foreign and local, has led them to produce this. One part of the defects of this Bill comes from hasty drafting.

I will show the Hon. Minister a staggering example in his definitions. If the Hon. Minister will turn to page 87 of the Bill, he will find "preceding partner" defined as follows:

"preceding partner" shall have the same meaning as in the principal Act;"

But in the principal Act itself there is no such term as "preceding partner"; there is such a term as

—தேவநாடு கியூம்

"precedent partner". I am prepared to concede that this is a printer's error, but we are passing this Bill with all these printer's errors. That is what we are asked to do.

கேனமன் மஹ.

(திரு. கேனமன்)

(Mr. Keuneman)

He is responsible for the printing also.

பெர்னாட் சோய்ஸா மஹ.

(திரு. பெர்னாட் சோய்ஸா)

(Mr. Bernard Soysa)

The Hon. Minister did not even show that he was aware of the existence of these mistakes. I am sure that as far as the tax department is concerned they probably are aware of these things.

But the last and the most heinous proposal in terms of the basic philosophy of the Hon. Minister's Government is this extended amnesty given to tax defaulters. The hon. Member for Yatiyantota gave an amnesty too. Now, the Hon. Minister is slightly at fault in this matter. What does he say? "The Hon. Minister of Finance of the last Government did not get adequate results with his amnesty." If he is arguing on those lines, his duty is to give a larger carrot and say it is an inducement. That is what he must do. He is not even doing that. That would have been consistent and logical, although I disagree. What is he saying? He says, "I am going to give another amnesty for another year." Is he going to give this amnesty for next year and the year after? Every time a Minister says he is going to give a tax amnesty there is a premium placed upon tax evasion. Why should anybody bother to pay? A new Minister comes along, and he gives him relief. All the tax evaders who contributed so generously to put the United National Party in office are going to get benefits. This is yet another Christmas gift for all those who helped the United National Party to get back into office.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

Now that I have said so many unpleasant things about this Bill, and I say they are not strong enough, let me once again go back and say one or two good things. The hon. Member for Yatiyantota proposed to remove this business of somebody having to pay Rs. 10 for the purpose of disputing a tax claim. The removal is a very welcome measure. But when you take the totality of the proposals that you have in this Bill, you have to face the charge that I made namely, that this Government is distributing relief in a way that benefits the people on the top income brackets in this country. Your inclusion of approved investments in approved savings, your whole scheme of approved savings, your reduction of the capital gains tax, your reduction of the companies tax, your reduction of the amount payable by non-resident companies of 10 per cent. in lieu of wealth tax to 5 per cent. your giving all these other rebates in addition to the rebates that are already there in the Inland Revenue Act will, instead of encouraging development, leave the capitalist class of this country, the rich people, the upper middle-class layers, with more money for expenditure; far from acting as a disincentive to expenditure and an incentive to production you will on the contrary create a further inflationary situation in this country, a period of bonanza once again for the capitalists in this country. That is what you are going to do far from encouraging national development. You keep the burdens upon the poor by direct and indirect taxation. There is no relief given to the peasant, to the worker; there is no relief given to the middle-class income tax payers, but all the reliefs that are proposed are intended to make the rich richer. As I said on the Second Reading of the Appropriation Bill, the basic philosophy of this Government is expressed in the old song:

The rich get richer, and  
The poor get children.

That, Sir, is the philosophy that animates this Government. I say that we cannot use language strong enough to condemn this Bill, this piece of legislation designed to fatten the vested interests that exploit the country, both black and white. I call upon this House through you to reject this Bill with the contempt it deserves.

අ. ආ. 6.3

ඩී. පී. ආර්. වීරසේකර මහා. (දෙහිවිට)

(සිං. ම. පී. ආර්. වීරසේකර—දෙහිවිට)

(Mr. D. P. R. Weerasekera—Dehiowita)

I think the hon. Member for Colombo South (Mr. Bernard Soysa) has spoken for quite some time in detail on this Bill and explained to the House why we in the Opposition oppose it. There is another aspect in regard to this Bill that I want to go into. On the one hand this Finance Bill has done everything possible, as stated by the previous speaker to enrich further those who are already rich, and on the other, in this Bill you have not touched another very good source of income from which we could have gathered revenue. Of course, I am dealing with the subject of gems. The hon. Member for Beruwala (Mr. M. Abdul Bakeer Markar) is an authority on some of these things I wish to mention. Sir, one of the richest classes of people in this country is the class which we call the gem merchants of Ceylon. I am not referring to any community, but I am referring to those who control the gem trade from the rich miners to the smugglers, the richest racketeers in Ceylon. That is what I want to explain.

Even on this recent trip of mine I got some very glaring facts, to gauge the extent to which this racket is carried on. What I am trying to explain is perfectly relevant in case anyone were to say that it is not relevant. I am trying to convince the House that all these taxes they propose, they will not be able to realize.



தேசிய ஈழம் (சுனோவா) பதன் கெடுப்பத

—தேவனவர கியவீம்

[திரைக்கர மய.]

Now, there is this source—the gem trade—which the Government had not touched, but a Minister of the last Government—

உதி. அநிதர் ககீர் மகர் மய.  
(கெடுப்பத)

(ஜனாப் எம். அப்துல் பாக்கீர் மாக்கார்—  
வேருவலை)

(Mr. M. Abdul Bakeer Markar—Beru-  
wala)

Sir, I rise to a point of Order. I would like to know whether he is speaking about the gem corporation or gem merchants?

மலாபீச உன். உதி. பசுரேரா (யதியன்  
தொடு)

(கலாநிதி என் எம். பெரேரா—யட்டியாந்  
தோட்டை)

(Dr. N. M. Perera—Yatiyanota)

How can you know before he speaks?

திரைக்கர மய.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

I know that he is worried about what I am speaking of. I am not intending to embarrass any single individual.

நியோஜீன கலாநாயகருமே

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Before I could have given a Ruling, you have given one. Anyway, you carry on.

திரைக்கர மய.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

I am sorry. It was a pleasant cross-talk with my Friend on the other side. Forgive me if I anticipated your Ruling.

My point is this. I referred to the former Finance Minister's Budget where he told us in this House that he proposed to form a gemming corporation. I am not expanding on the

subject of the corporation. When the former Minister of Finance brought this proposal before the House, even the then Opposition including the present Prime Minister, Mr. Dudley Senanayake, the Member for Dedigama, accepted my contention that there is a possible revenue of Rs. 140 million per year from gems. Not only he, even his father was aware of the revenue potential from gemming. His father appointed a commission to go into this gem trade. Some noble relatives of the hon. Member for Beruwala were also in that commission and they certainly agreed that the greatest natural resource that this country has is gems. So, no one is going to dispute that Rs. 140 million is the possible earning per year from gems. This subject was so close to me that I tried to impress upon the present Minister of Finance that he pursue this gem corporation idea.

Recently, on my trip abroad, being still very interested in this subject, I inquired what price a good blue sapphire would fetch abroad and I was told that it would be as much as £ 500 per carat. You cannot dispute that.

Now, what happens? The total income Ceylon gets from gems is only Rs. 4½ million out of a possible Rs. 140 million.

உதி. அநி. கியவீ மன்தி மன்தி மன்தி

(திரு. எப். ஆர். டயஸ் பண்டாரநாயக்க)

(Mr. F. R. Dias Bandaranaike)

How many carats?

திரைக்கர மய.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

A negligible amount. This is what happens when a gem is found in a mine: A ring of merchants who control this whole trade represented by about four persons in Ceylon, fix the price. They are the only buyers; they are the only experts in valuation and they are the only experts in cutting. They come and bring these prices down and grab the stone. The



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

original offer for a stone may be as low as Rs. 5,000, and they finally buy it for about a lakh of rupees.

Last week a stone was brought from Embilipitiya. A very rich trader offered Rs. 5,000. He then raised the offer to Rs. 25,000, and ultimately paid Rs. 90,000 for the gem. He also paid Rs. 5,000 to the man who brought the miner to him.

අබ්දුල් බකීර් මාකර් මයා.

(ஜனாப் அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

You could have bought it.

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

Unfortunately I have not the money. The original offer was Rs. 5,000 and the final payment amounted to Rs. 90,000. In addition, he pays a *santhosam* of Rs. 5,000. Now, that stone is also sold in the blackmarket. It goes abroad. Foreign exchange does not come here; it is credited to his account abroad. That is another exchange racket.

If the stone is sold for Rs. 10,000 in Ceylon, he exports that for Rs. 10,000 in foreign currency. He accepts the value of Rs. 10,000 in sterling—*[Interruption]*. My father is a miner and your community is exploiting him for the last forty years.

නියෝජ්‍ය කමානායකතුමා

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Shall we leave out personalities and go on?

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

Now, that Rs. 10,000, the value of the stone, is not brought here. It is credited to his account abroad in foreign exchange; so the value of that Rs. 10,000 is Rs. 30,000. This

money is readily available to any person who wants currency abroad when he goes to buy goods or goes on a trip.

My question, addressed to the Hon. Minister is, why have you not tapped this source of revenue in any way? These auctions and sales of gems are not done in secret. If the Hon. Minister is prepared I shall take him tomorrow to the gem auctions. If he does not want to come, he can send a decoy. He will see lakhs of rupees worth of gems changing hands. He will see lakhs and lakhs of rupees worth of gems being sold quite openly. Public auctions are held. None of those people pay tax. I make no exceptions. I am not worried whether they are miners, gem-pit owners or dealers. My worry is that we have such a ready source of revenue in this country and it is not tapped.

What is the reason for this? One reason is that that is the community which has been the backbone of the United National Party from its very inception. At the last election the main platform against me was the issue of the Gem Corporation that we had proposed. The gem merchants of Eheliyagoda spent about four lakhs of rupees on the election because they felt that I was one man who might one day try to whack them and destroy their trade. The hon. Member for Beruwala (Mr. Abdul Bakeer Markar) held public meetings in Beruwala on the same issue.

This is a subject on which I have good backing from Government back-benchers themselves. Those in the U. N. P. who know the subject, who know the amount of exploitation that has taken place in this country in the last 50 or 60 years, and who live in the gem producing areas will back me one hundred per cent. The hon. Member for Kalawana (Mr. Pilapitiya) is nodding his head. I am sorry the Hon. Minister of Finance has not thought it necessary to do anything about it. These people do not pay income tax because they do not declare their



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[විරසේකර මයා.]

earnings. Out of Rs. 140 million accepted, if the total amount that has been declared and sent through the correct channels to the customs is only Rs. 4.5 million, you can imagine the amount of profit that has been made from the stage at which the stone is sold to the stage at which it is smuggled out of the country.

Recently, one very important person in Ceylon went to Tokyo and carried with him 45 lakhs of rupees worth of stones. I know what I am talking about. At that time in Hong Kong was another Member of Parliament, and the person concerned discussed the matter quite openly, unaware of the presence of this Member of Parliament.

An hon. Member of this House recently took out with him two blue sapphire rings and a blue sapphire—[Interruption]. I can name the person from whom he bought them, the date, and the amount he paid.

ෂෙල්ටන් ජයසිංහ මයා.

(திரு. ஷெல்ற்றன் ஜயசிங்ஹ)

(Mr. Shelton Jayasinghe)

This is a serious matter.

විරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

To clarify the matter further, I may say that he is not in the House now. I have not mentioned his name. I am only saying that this is a racket that is carried on. It is a racket not only on the part of so-called traders but also involving people at the top. I have said that he is not a Member of this House. He was a Member of this House. He is not a Member of the House now. People in very high places are indulging in this racket. Some smuggle their own stones; others take them out for the purpose of foreign exchange; still others smuggle them on a commission basis. A commission of 10 per cent. is paid to the party that is bold enough to take the stones out.

—දෙවනවර කියවීම

ටී. බී. සුබසිංහ මයා. (කටුගම්පොල)

(திரு. ரி. பி. சுபசிங்க—கட்டுகம்பொல)

(Mr. T. B. Subasinghe—Katugampola)

Some people sell pieces of glass!

විරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

If I were to go into the methods of smuggling gems I will be digressing from the subject.

The amount of profit made by these people has to be shown to the Hon. Minister. When a mine is worked the labourer and the poor gem worker is paid only Re. 1.50 per day. That is the maximum amount a gem pit worker gets. Of course, he is told that when there is a profit he will get a share of the profit. However, when you work it out mathematically the poor worker gets 3 per cent. of the profits and the land-owner gets 20 per cent. of the profits without doing anything.

නියෝජ්‍ය කථානායකතුමා

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Now you are straying from the subject.

විරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

I am showing—

නියෝජ්‍ය කථානායකතුමා

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Your statement that they have not been taxing this class of people is relevant. Now—

විරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

I am going to show the Hon. Minister how much money he can recover from gem pit owners, dealers in gems and jewellers.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

නියෝජ්‍ය කථානායකතුමා

(උප சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Your suggestions are no doubt useful. But now we are discussing an amendment to the Inland Revenue Act for certain purposes.

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

I am criticizing the amendment on the ground that all possible sources of revenue have not been included.

නියෝජ්‍ය කථානායකතුමා

(උප சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

That question really does not come up. Although I allowed you to make some suggestions, you are now going into details that do not come within—

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(கௌரவ வன்னிநாயக்க)

(The Hon. Wanninayake)

He must discuss the revenue proposals.

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

I am trying to stress the fact that there are a lot of possible taxes which he could have imposed.

නියෝජ්‍ය කථානායකතුමා

(උප சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

The hon. Member must remember that the Budget Debate is over.

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

Unfortunately I was not here for the Budget Debate.

I am urging the Hon. Minister, even at this late stage, to take up the Gemming Corporation proposals of the previous Minister of Finance despite

all the opposition he will have to face from his own party. You will have to face terrific opposition from your own party. This is a national cause and quite apart from political differences we can get together on this matter.

We oppose your finance proposals on several grounds. One of the grounds is the details mentioned by the hon. Member for Colombo South. Secondly, I am personally completely opposed to this because the largest capitalist class in this country, the biggest exploiters of national resources of this country—with due deference to the few honest gem merchants—the gem racketeers of this country who are sucking the life-blood out of us, the exploiters of the poor gem worker have not been taxed. They should be taxed very severely. They are making something like Rs. 136 million in foreign currency in a year and much more in local currency.

If the Hon. Minister has any intention of carrying out the proposals of the former Minister of Finance with regard to the establishment of a Gemming Corporation we are prepared to support him. As you have not included this in your proposals and you have given tax relief to the largest capitalists in this country and you have given complete tax exemption to the gem merchants who form the richest community—and the richest business circle—in this land, I am unable to support you in any way.

As you are not prepared to permit me to expand on this subject—

නියෝජ්‍ය කථානායකතුමා

(උප சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

I am not trying to prevent you from speaking. I only want you to be relevant. I allowed you to speak because this Bill seeks :

“...to provide for the making of declarations within a specified period of the accumulated profits and income in the possession of persons who have evaded payment of income tax...”







දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

who have purchased stones for Rs. 3,000 and resold them finally in Ratnapura, Eheliyagoda or Colombo for Rs. 100,000.

You can see the enormous profit made by the middlemen between the miner and the final buyer in Colombo or Ratnapura or Eheliyagoda. All that is free of tax. There is no record in any book. The finder of the stone does not enter the transaction in his books and so he does not pay tax. The first buyer takes advantage of that situation, does not disclose the seller and he evades tax. The final buyer who pays Rs. 1 lakh also does not declare the transaction because the other two had not done so and he also evades tax. There is thus an income of Rs. 97,000 which goes tax-free. The money does not go into the bank too. There is no record of that money anywhere. Thereafter, this stone bought for Rs. 1 lakh by the final buyer is smuggled to Hongkong or India or even to West Germany or England.

What happens then ? That stone is smuggled out of the country and no currency comes into this country. It is valued at one lakh of rupees and that one lakh worth of foreign exchange is paid to his credit in a foreign bank. The man who wants foreign exchange will go to that man and pay three times the value of the money, that is, the blackmarket value of foreign currency. And all this is tax free. This is what happens in the gem trade. This is no cheap smuggling of a fountain pen or a wrist watch. This is the thing that is being done by influential and respectable people.

අබ්දුල් බකීර් මාකර් මයා.

(ஜனாப் அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

By politicians as well.

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

A large number of politicians.

If you go past Eheliyagoda you will see the palaces in which these gem merchants live. Their palatial houses will show the money that they earn. The Inland Revenue Department can easily check on these things. Just as much as a person who suddenly buys an expensive car or a land is questioned by the Inland Revenue Department, so when a person puts up a palatial building he must be questioned in regard to how he got the money. But that is not being done at present. When a person buys a land he is asked how he came by the money but when a person puts up a building he is not questioned. If that is done, a number of tax dodgers will be rounded up. In a particular street in Beruwala there are palatial houses each worth three or four lakhs of rupees. They have been put up by people who started in the gem business three or four years ago with a table and an iron safe——

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(திரு. எப். ஆர். டயஸ் பண்டாரநாயக்க)

(Mr. F. R. Dias Bandaranaike)

And no currency !

වීරසේකර මයා.

(திரு. வீரசேக்கர)

(Mr. Weerasekera)

These are the people who are defrauding the Government of revenue.

The Government should see to it that a few people do not exploit the resources of this country for their personal advantage. I am happy that in this matter I have the support of the hon. Member for Ratnapura (Mr. D. P. Attygalle) and the hon. Member for Kalawana (Mr. A. Piliapitiya), both stalwarts of this Government, and who are aware of what is happening in the gem industry today. I am sure that despite the opposition of the hon. Member for Beruwala (Mr. M. Abdul Bakeer Markar) they will support the Minister of Finance in the proposal put forward by the former Minister of Finance.



தேசிய அபிவிருத்தி (பெருமையான) பணம் கெட்டுப்போன

அ. ஸா. 6.29

அபிவிருத்தி அமைச்சர் அவர்கள்.

(ஜனாப அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

Much has been said about racketeering in gems, and in fairness to the genuine gem merchant, I must say that he is for putting down the racketeering in the gem industry and trade. While it is true that there is racketeering, it is also true that there are genuine traders.

If income is to be taxed it must be taxed in the proper way, and there are ways and means by which gem taxes can be imposed. The gem merchants are not opposed to taxation. In fact, they are very good income tax payers and those who are in that trade, I think, are enriching the Government in that way. They may be Muslims or non-Muslims, they may be from Beruwala or Ratnapura or any other place in the Sabaragamuwa Province, even from Balangoda, but it must not be said that all those people who are gem dealers or merchants are racketeers. As against that accusation, I might speak of the rackets in loading invoices, exchange rackets and so on. There are various others who are doing a disservice to the country by sending out money illegally.

The gem trade, on the other hand, requires skill. I think the hon. Member for Dehiowita also comes from a family that has engaged in this trade and has made money in that trade. It is not everybody who can study a stone or gem, assess it and give its correct value. Those who are skilled in the trade are in a position to buy certain gems and make quite big profits. But why did not the last Government take steps to tax them? The previous Government was in office for nine years; they knew of these rackets. They knew that in the gem trade there was so much of money to be taxed but because of the many difficulties in collecting the taxes they took no steps to tax them. But what did they intend to do? They wanted to start a Gem Corporation. We were opposed to the

—தேவநகர கிளப்பி

nationalization of the gem trade. Most of the gem traders come from my constituency. They are prepared to pay taxes, they are prepared to pay all legal dues and are prepared to help the Government to collect taxes.

அவர்கள் உன். சி. பி. பெரேரா

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Why are you opposed to the Gem Corporation?

அபிவிருத்தி அமைச்சர் அவர்கள்.

(ஜனாப அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

Just as much as we are opposed to certain forms of nationalization, we are opposed to that also, because we know that in the gem trade a corporation cannot introduce the kind of reform that a certain hon. Member wanted introduced. We know that a Gem Corporation is not going to help that trade. At least now, we get quite a large sum of money by way of taxes but once the Gem Corporation is established, there will be rackets within rackets, and so the country will not benefit.

அவர்கள் உன். சி. பி. பெரேரா

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Explain to us!

அபிவிருத்தி அமைச்சர் அவர்கள்.

(ஜனாப அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

I will say this. If the Government imposes taxes, the gem merchants are prepared to pay the taxes.

அவர்கள் உன். சி. பி. பெரேரா

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

They are not paying; they are only prepared to pay.

அபிவிருத்தி அமைச்சர் அவர்கள்.

(ஜனாப அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

Some of the gem merchants have paid large sums of money by way of

taxes.



தேசிய ஈழியதி (ஸ்கோடென) பதன் கெடுதலுபத

—தேவநபர கியதீத

வீரசேகர மயா.

(திரு. வீரசேகர)

(Mr. Weerasekera)

Not on gems, on other business!

அப்துல் கைர் மாகர் மயா.

(ஜனாப் அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

It is for the Government to see that those things are not permitted. But please do not tar them all with the same brush. Rackets and smuggling are not confined to any particular community.

வீரசேகர மயா.

(திரு. வீரசேகர)

(Mr. Weerasekera)

I did not say that.

அப்துல் கைர் மாகர் மயா.

(ஜனாப் அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

Many gem merchants come from Beruwala.

ஈவாடீய லீன். லீ. பீரேரா

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

This is not a communal business!

அப்துல் கைர் மாகர் மயா.

(ஜனாப் அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

At the point of mining, at the point of sale, and at various other stages, taxes could be imposed. When a gem is taken out of the mine you just cannot value it. It has to be cut, polished and it is in that process that the gem acquires value. Unless you use skill and technique in cutting it and polishing it, a gem does not acquire that value. They have made money and they are prepared to pay whatever tax that may be imposed on them. Therefore, speaking for those who are in that trade in my electorate, I say that whatever taxes you impose they are prepared to pay, but the only thing is that they should have the freedom and independence to carry on that trade.

ஈ. லா. 6.35

ஈவாடீய லீன். லீ. பீரேரா

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

I have a few observations to make for the benefit of my good friend from Beruwala, who made some remarks which, I think, deserve some kind of reply.

This is not a communal issue. I do not want hon. Members to run away with the idea that this is a communal issue.—[Interruption]. You tried to give the impression that we are battling with a communal issue.

In point of fact, the present people who do a lot of smuggling are mostly Indians—most of them are illegal immigrants or people who are staying on visas. I happen to know that because I made a special study of this after I became Minister of Finance.

As it happens I was the Chairman of a sub-committee way back in the State Council, when your distinguished relation, Mr. Claude Corea, was the Minister of Labour, Industry and Commerce. He was responsible for the setting up of the committee on the whole gem trade. Mr. Dudley Senanayake, the present Prime Minister was my colleague in the same Executive Committee. The two of us were in that committee and we went into this whole question.

That committee disclosed the existence of a certain ring and recommended the setting up of a sales room where gems could be sold, where the person who is actually gemming could get a reasonable return for his trouble.

The State loses a lot of money. The man who actually goes down the pit and is responsible for bringing out the gem gets very little. It is the outsider, the middleman, who gets the money.

I do not want to go into all the details as I will be completely out of order, but I do want to point out that this is something where we lose a tremendous amount of foreign exchange, and that is relevant so far as this Bill is concerned.



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

[ආචාර්ය එන්. එම්. පෙරේරා]

Unfortunately, my honest effort to try and break this ring has led to some questions being asked by an hon. Member here about my *bona fides* in this matter. This resulted from my visit to Hong Kong. I have given these facts before to the House, that in the year 1964—I went to Hong Kong in September—up to September 1964 Rs. 33 million worth of Ceylon gems had been exported from Hong Kong to the United States of America. Now how much of these gems have gone out of our country openly through the Customs? Only Rs. 3 lakhs worth of gems had gone out of Ceylon according to our books. What does that mean? It means that Rs. 30 million worth of gems have been smuggled out.

වීරසේකර මය.

(திரு. வீரசேக்கரா)

(Mr. Weerasekera)

That is only from Hongkong.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

My point is this, Mr. Minister of Finance. Here is a rich source of foreign exchange. [Interruption] I agree it is a racket all along the line. That is why I decided on the Gem Corporation—I do not want to go into the details of the working of the corporation—so that there will be some type of control from the time of mining right up to the time of export because if you do not have some sort of control right down the line, at any particular point they can break through. That is why there should be a corporation. It is not meant to be a sort of nationalization of all the dealers and so on. No. The corporation is going to be an independent one.

අබ්දුල් බකීර් මාකර් මය.

(ஜனாப் அப்துல் பாக்கீர் மாக்கார்)

(Mr. Abdul Bakeer Markar)

There should be some other way of doing it.

—දෙවනවර කියවීම

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

If you can suggest any other method, I think, it will be most helpful. If I remember right, when discussing the Bill Mr. Hussein Macan Markar, one of the experts on gems—[Interruption]. Why not? The whole family are traditional gemmers.

ශ්‍රී මන්ත්‍රීවරයෙක්

(கௌரவ அங்கத்தவர் ஒருவர்)

(An hon. Member)

There is rivalry among them also.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

I do not know, Sir, but I understood that the Macan Markar family was fairly expert in the subject of gemming and I know that a large number of people go and sell their gems to the Macan Markars and the Gaffoors.

ශ්‍රී මන්ත්‍රීවරයෙක්

(கௌரவ அங்கத்தவர் ஒருவர்)

(An hon. Member)

Not Hussein.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Not Hussein, but the members of the family.

Anyhow, on that occasion I appealed to the House to suggest any changes, alterations, any new methods that can possibly bring revenue to this country. That was all I was concerned about.

When I became Finance Minister I found that gems were being undervalued because there was no person in the Customs competent to value gems. That is what the Hon. Minister of Finance should take note of. We have not a single person in the Customs to value gems. [Interruption]. I do not want to go outside



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

this particular Bill, but this is relevant in so far as the Hon. Minister of Finance is concerned.

නියෝජ්‍ය කථානායකතුමා

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Tax evasion.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

You are perfectly correct, Sir, but apart from the matter of tax evasion there is something more in this. Gems will have to be valued if we have a tax or duty. Since there is no duty the Customs officers said, "This is not our job; we will not value".

There was one expert we had earlier. Within a matter of three years he made a few lakhs of rupees, gave up his job, left the country and went off.

ශ්‍රී මන්ත්‍රීවරයෙක්

(கௌரவ அங்கத்தவர் ஒருவர்)

(An hon. Member)

He made a few millions.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

May be he made a few millions: I do not know. Anyway, the man cannot be found now. I think, he did not pay income tax either. He just collected his bag and baggage, property, everything and went off.

Therefore, in the last Budget I suggested a 5 per cent. duty—a nominal duty—as an export duty, in order to force the customs people to value gems. As a result of that you will find that the Customs people are obliged to value every gem that goes there. That is one way of checking.

There is another thing that happens. This is a matter over which you are losing foreign exchange. They imported what are called un-cut

gems from abroad in order to cut them here and polish, generally useless stuff that we call *dalang*. That is the utterly useless, neglected stuff you pick up as rubbish from gem pits. Now, that particular function or act is genuine. They are brought. What is entered in the Customs books is that so many pounds or rupees worth of these un-cut gems have been brought in. What is exported is something quite different. Cut and polished gems of real, and genuine value are exported, and who is going to check them? There is nobody competent in the Customs to check.

Of course, it is easy to get round some of these officers to see that these are passed through because big money is involved. There are various ways by which foreign exchange is lost to this country, and various ways in which income tax evasion is taking place. Since lakhs are involved in this gem business, nobody is prepared to declare his real income. The Hon. Minister knows that during my time and even prior to that, there were a few raids made in Eheliyagoda as well as Pettah, and I think we collected about Rs. 2 milion. Most of them involved gem dealers. [Interruption]—Indians also. In the Eheliyagoda case, it was a Sinhalese man who was involved. You will find that your department has a big job of tracing these people. It is easy to hide gems, and then they have various ways of hiding money.

As soon as I came in, I never made any announcement that I was going to demonetize the fifty-rupee note or the hundred-rupee note but there was that rumour. The people who were most worried were the Beru-wala people. They are, apparently, the biggest hoarders—not all, some of them.—[Interruption]. Agreed. That is why in recognition of that, the Hon. Minister has followed up with the amnesty that I originally suggested. The only thing is that this amnesty cannot work twice; I hope it will. But, generally, if it works, they will say: next time also we will get it. And they will wait



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

[ආචාර්ය එන්. එම්. පෙරේරා]

till the last moment.—[*Interruption*]. They want to just pass it without discussion.—[*Interruption*]. In this Bill? I am going to discuss it; I have some suggestions to make with regard to that.

I was only discussing the methods of evasion and so on. Before I proceed, may I point out to the Minister that the whole question of your department has to be considered when introducing this Bill. That is one of the biggest problems that I have had. Are you able to rope in all the people who ought to pay income tax? We have a population of 11½ million; that is the estimated population today. About a year back, after the 28,000 income tax-payers were released, we had barely 40 to 50 thousand paying income tax. I must say, thanks to the efforts of the department—when I became Minister of Finance I gave the Commissioner of Inland Revenue a target of 120,000 income taxpayers as the minimum immediately—we have now reached up to about 1 lakh, if I am right, of income taxpayers. That is a woefully inadequate figure for the amount of people who are capable of paying income tax in this country. As a matter of fact, one of the suggestions I made to the department was that if anybody has a car in the village, it should start on the surmise that that person should be liable to pay income tax, because, if you have a car the minimum expenditure involved is Rs. 300 a month on the car alone; otherwise, you cannot maintain it. If you start on that assumption you will rope in a substantial number of people in the villages.

I am very glad the department has undertaken this responsibility of decentralizing. They are working successfully at Kurunegala. There is a branch working at Jaffna; there is a branch working at Kandy.—[*Interruption*]. I do not know whether the Kandy branch is working. Unfortunately, we cannot find a suitable office in Kandy. Surely, the Hon. Minister of Food

and Agriculture can provide reasonable quarters for the Income Tax Department in Kandy. He has enough influence; and the Deputy Minister of Finance is a big man in Kandy.—[*Interruption*]. You have got a place? You have not started yet. I am glad to hear that Kandy is going to have a branch. We should have started one there long ago. So, we have got branches at Galle, Jaffna, Kurunegala and now at Kandy.—[*Interruption*]. And Badulla. All these big towns should have branches. But, may I say this: they must be complete branches. If you have to refer back for files to the centre, then your branch is not going to work satisfactorily. Your branch must have all the files that are required for the work there. You cannot have half the files here and the other half there. It must be a complete branch with responsible officers, able to rope in every possible person who must pay tax. I believe we should be able, if we work systematically, to rope in at least 2½ lakhs of people who are income tax-payers. That is the one point on which the hon. Appointed Member (Mr. Singleton-Salmon) and I agree.

එෆ්. ආර්. ඩයස් බන්ධාරනායක මයා.

(තිரு. எப். ஆர். டயஸ் பண்டாரநாயக்க)

(Mr. F. R. Dias Bandaranaike)

How did that come about?

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

We want to rope in more and more income tax-payers.—[*Interruption*]. That also will be a way of making it unnecessary to put indirect taxes.

එෆ්. ආර්. ඩයස් බන්ධාරනායක මයා.

(திரு. எப். ஆர். டயஸ் பண்டாரநாயக்க)

(Mr. F. R. Dias Bandaranaike)

He says that you can tax anything except Salmon.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Provided they are "single."



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

—දෙවනවර කියවීම

The question with regard to de-centralization is important. Your staff is inadequate. Even your clerical staff is inadequate. Have any persons been taken?

ශ්‍රී මන්නිනායක

(கௌரவ வன்னிநாயக்க)

(The Hon. Wanninayake)

A Supplementary Estimate was passed.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

They wanted about 200 extra clerical hands in order to speed up work. Money spent on the Income Tax Department is fully justified. I remember I said I am not prepared to stint any money as Minister of Finance for the Income Tax Department. I was quite prepared to give money because that is the major revenue earning department. The Customs and the Income Tax Department are the two major revenue earning departments. We must be prepared to provide all facilities that they require for the purpose of earning the maximum amount of revenue that we want.

Those are two of the side issues that I wanted to raise with the Hon. Minister of Finance before I dealt with the main question.

This Bill is one part of his Budget proposals. The Hon. Minister will remember that his Budget had two parts as far as the revenue proposals were concerned. One part dealt with what may be considered to be the capitalist class, the income tax paying class. Those people were to be relieved to a substantial extent in order to encourage private capital, private investment. That was the theme song of my good Friend, the Hon. Minister of Finance. The second part dealt with what I can only consider to be the pretended lowering of indirect taxes to benefit the poorer classes, namely, the reduction in the price of kerosene oil, dhal, chillies, onions and so on in order to benefit them.

If you will permit me, I wish to say just one word about kerosene oil. We were told that this Cabinet was going to be the super Cabinet ever produced in this country with all the best brains in this country, of all the parties—the so-called National Government Party. It was going to have all the best brains of all the best parties they can find.

නියෝජ්‍ය කථානායකතුමා

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Without the golden brains.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Exactly, without the golden brains.

They cannot tackle this simple question of kerosene oil. All these excellent brains cannot tackle this simple question of kerosene oil. I do not understand. This was the one benefit that was supposed to pass on to the poor working class and the peasantry. What has happened today? The kerosene oil is selling at a much higher price than before the Budget. It is Re. 1.20 a gallon today—20 cents a bottle. It was less before the Budget. Why? They passed an Order fixing prices. Surely, the golden brains must understand that when you fix prices you have to fix prices somewhat differently in different places taking into account transport cost the trouble that the dealer has to take in order to get a small return for the amount.

සිරිමාවෝ ආර්. ඩී. බණ්ඩාරනායක මිය.  
(අත්තනගල්ල)

(திருமதி சிறிமாவோ ஆர். டி. பண்டார நாயக்க—அத்தனகல்ல)

(Mrs. Sirimavo R. D. Bandaranaike—Attanagalla)

Grass for the bull.

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Yes, grass for the bull. You know the kerosene carts that go about. They did not even provide for grass



දේශීය ආදායම් (සංශෝධන) පනත් කෙටුම්පත

[ආචාර්ය එන්. එම්. පෙරේරා]

for that bull. With what result? All the dealers said, "We are not selling any more kerosene oil. My friend, the hon. Member for Kolonne and all the others went and howled before the Prime Minister or the Minister of Finance, I do not know, or the Minister of State who, I think, is now the General Manager of all these. They went and complained to him and the result was that that order was removed. What has happened? There is no control at all. The dealers are selling at any price they want and are making any amount of profit.

I read a news item in the papers the other day that the corporation intends to sell kerosene oil direct. I would like to see that being done. They will never do that. This kerosene oil, up to now, has been sold in the village. The carter goes to every village. He goes to every house. He drives his cart and takes the kerosene oil to the doorstep. Do you think the corporation is going to do that? No. In other words, your order was correct, in the sense that you had to have an order fixing the price. Otherwise, you cannot even take a person to court and say, "He has been selling kerosene oil at an excessive price." You must have an order but the order must differentiate between the various areas and make a reasonable allowance for the trouble necessary for the man who is selling the kerosene to live. As the hon. Leader of the Opposition said even to provide the grass to the bull tied to the cart, and so on. They did not do that. The result was the only beneficial thing which was tangible that the Budget was supposed to provide the poor masses was also not available.

As for potatoes and onions, for many months we could not see any potatoes. We do not know where the potatoes are. There are no potatoes available.

ජේ. පී. ඔබෙයෙකර මිය. (මිරිගම)

(திருமதி ஜே. பி. ஒபயசேக்கர—மீரிகம)

(Mrs. J. P. Obeyesekere—Mirigama)

It is 75 cents a pound.

—දෙවනවර කියවීම

ආචාර්ය එන්. එම්. පෙරේරා

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

There you are, the housewife says 75 cents a pound. Now, while you had provided benefits in your Budget for the poorer classes, those benefits were not only negligible but evanescent; they have vanished. There have been no benefits at all.

You are very anxious now to get this Bill through to provide all the benefits to the capitalist class and I am starting with your capital gains tax. In the Second Reading of the Appropriation Bill I urged that there may be a case for lowering the capital gains tax under certain circumstances. The Hon. Minister should not treat the capital gains tax in a general way as he has done. There are speculative actions. When people buy shares they buy for pure speculation. When people buy estates or houses they buy for pure speculation, in order to sell at the earliest possible time, generally, within a short time, so that they can make a reasonable profit for themselves. This is particularly true of those who are dealing with shares in the share market all the time. I think, it is most unreasonable to reduce the capital gains tax in such cases. If the Hon. Minister really wants to prevent unfair gains, gains which the speculator is not entitled to, then he should never have reduced the capital gains tax in those cases.

But where you get people who have not bought property for speculative purposes, or have bought such property some time back which, in course of time, has appreciated in value, there I can understand your reducing the capital gains tax. Those are cases for the Hon. Minister to say, "Yes, in these cases a reasonable reduction in the capital gains tax can be allowed because this was not voluntary, this came in only by effluxion of time and, therefore, there should be a reduction in the capital gains tax."



கல் நூலிடு

கல் நூலிடு

This matter was urged by me in the Second Reading of the Appropriation Bill and the Hon. Minister did not pay any attention to that. He might have considered that matter and provided for it in this particular section.

நிஷேஷ கலாநாயகனது

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Are you on a new point?

ஹாஸ்டீஸ் ஏன். எம். பெரேரா

(கலாநிதி என். எம். பெரேரா)

(Dr. N. M. Perera)

Yes, I am dealing with the capital gains tax.

நிஷேஷ கலாநாயகனது

(உப சபாநாயகர் அவர்கள்)

(Mr. Deputy Speaker)

Will the Hon. Minister of State move the adjournment?

உகல்கி வேலா ஏ. ஸ. 7 உயேன் கலெக்டர்  
ஏன் கலெக்டர் வேலா கல் நூலிடு.

உயேன் கலெக்டர் வேலா 1965 ஓக்டோபர் 20 உய  
கலெக்டர் வேலா கல் நூலிடு.

அப்போது பி. ப. 7 மணியாகி விடவே சபையின்  
நடவடிக்கைகள் இடைநிறுத்தப்பட்டு, விவாதம் ஒத்தி  
வைக்கப்பெற்றது. விவாதம் 1965, ஒக்டோபர்  
20 ஆம் திகதி புதன் கிழமை மீள ஆரம்பமாகும்.

It being 7 P.M., Business was inter-  
rupted, and the Debate stood adjourned.

Debate to be resumed on Wednesday,  
20th October 1965.

கல் நூலிடு

ஒத்திவைப்பு

ADJOURNMENT

ஷேஷகலெக்டர் கலெக்டர் கலெக்டர்  
கலெக்டர் கலெக்டர் கலெக்டர்:

"உயேன் கலெக்டர் கலெக்டர் கலெக்டர்".—  
[கலெக்டர் கலெக்டர் கலெக்டர்.]

"சபை இப்பொழுது ஒத்திவைக்கப்பெறுமா?"—  
[கலெக்டர் கலெக்டர் கலெக்டர்] எனும் பிரேரணை  
பிரேரணைக்கப்பட்டு, வினா எடுத்தியம்பப்பெற்றது.

Motion made, and Question proposed:

"That the House do now adjourn".—  
[The Hon. J. R. Jayewardene].

ஹாஸ்டீஸ். ஹாஸ்டீஸ் கலெக்டர் கலெக்டர்.

(கலெக்டர் கலெக்டர் கலெக்டர் கலெக்டர்)

(Mr. F. R. Dias Bandaranaike)

Mr. Deputy Speaker, I wish to raise one little point relating to the question of the cost of living in practical terms. I want to know from the Hon. Minister of Finance whether he is willing to give consideration to a point of view in regard to the manner in which the customs duties are now being charged on imported goods. I know that the Government is interested in keeping down the cost of living and they keep on saying so every time. I therefore hope that when we have practical suggestions to make in regard to how it can be achieved they will pay some attention. I wish to tell him that I have discovered that on the ship called "Straat Cook", which reached Trincomalee on 12th April 1965, there was a consignment of miscellaneous goods including a consignment—two consignments really—of babies' food called Gerber's baby food.

I have never had the occasion to buy this myself, but this particular baby food is a variety of beef broth. This was purchased for a niece of mine. Now, these two consignments were imported in this ship, one by a firm called George Wicks, a chemist's shop in First Cross Street. They imported 475 dozens, the c.i.f. value of which I think, was Rs. 7.50 a dozen. This was cleared duty free on Customs Entry No. 1273 of 27th April 1965. And on the same ship there were also 620 dozens of this item imported by Carwallio's shop in Pettah. Now Carwallio's deal in miscellaneous items, and apparently they have large sales. They had to go through F. G. Low and Company, Mackinnon Buildings.

The customs, as far as they are concerned, have charged at 160 per cent. on vegetable products, 310 per cent. on food products, and 150 per cent. on meat products. I understand that Carwallios were marketing this approximately at 65 cents. a tin in S. L. F. P. times. I think in the



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[එෆ්. ආර්. ඩයස් බණ්ඩාරනායක මයා.]

U. N. P. time it went up to 75 cents at the highest, until the duty was increased; and with the imposition of the duty, I have now got practical evidence that this particular tin was purchased today—bill dated 19th October—for Rs. 2.

I only wish to make the point that it is inevitable, if you charge duty on infant foods on which duty is not chargeable, that the cost of living is bound to go up by a small point. Looking at it you will find that the tin bears on it across its name the words "Imported duty free as infant and baby food". It is printed on the face of the tin. But if in point of fact the customs officers are going to be permitted in respect of consignments of goods on the same ship to two different people to charge duty in one case and not charge in the other, I submit that this sort of situation requires a little careful consideration by the Hon. Minister. I have no doubt that he knows nothing about it personally, but I feel that he should look into the matter so that this kind of thing might not be repeated in other instances of essential items.—[Interruption.]

If it is sabotage, I sincerely hope you will find out who is sabotaging our babies. We suspect that it is the U. N. P. So, for that purpose, I think the Hon. Minister owes a clear duty to establish that he is cleared of that charge of sabotage especially when the Hon. Minister of Health seems to be enjoying himself in Sweden trying to ensure that there are not going to be babies at all.

අ. හ. 7.4

වී. ඒ. අලෙගකෝන් මයා. (මන්නාරම)

(කිරු. ඩී. ආ. අලෙගකෝන්—මන්නාරම)

(Mr. V. A. Alegacone—Mannar)

I would like to bring to the notice of this House a very sad incident which took place on the 13th of this month when there was a public dinner given to the Hon. Minister of

Labour, Employment and Housing at the Mannar Town Hall. Covers for about 150 had been laid, and after dinner I made a speech. [Interruption.] I tried to uphold human rights in regard to Indians residing here. In fact I pointed out that police officers were doing a man-hunt night after night when husband and wife and children were living in their homes. They enter the houses, drive them out and force them to make confessions that they came here after 1949. Those facts were brought to my notice, and as the Hon. Minister was present I considered it my duty as a Member of Parliament to bring to the notice of the Minister the complaints made by the public. In fact, I understand that while I was speaking the Assistant Superintendent of Police, Mr. Suraweera, had been making nasty remarks. I was told so. I did not hear him.

And after dinner when the Hon. Minister got out, I also got out. While I was on the steps of the Town Hall, the A. S. P. began to shout saying, "You had no business to talk of these things. If you want you can go and shout as much as you like in Parliament. You are the person who brings *kallathonis*." It was utter insult and intimidation. I was completely humiliated as a Member of Parliament.

Those potty police officers think they can do anything. I would like to ask the Hon. Minister concerned that steps be taken to see that these people are punished. In fact I would even demand that an inquiry be held immediately and that he be dismissed if found guilty. Such intimidation should not be allowed to take place. Police officers of this type think they can muzzle Members of Parliament whose duty it is to voice the complaints of the people. I would request the Hon. Minister to take adequate steps to see that such things do not occur in the future. Such actions should not be tolerated in free Ceylon.



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අ. හා. 7.7

පී. බී. එම්. හේරත් මයා. (වලපනේ)

(திரு. ரி. பி. எம். ஹேரத்—வலப்பனை)

(Mr. T. B. M. Herath—Walapane)

ගරු නියෝජ්‍ය කථානායකතුමනි, රාජ්‍ය කටයුතු පිළිබඳ ඇමතිතුමාගෙන් ප්‍රශ්නයක් ඇසීමට කල් දී තිබෙනවා. වලපනේ ආදායම් පාලක කොට්ඨාශය සම්පූර්ණයෙන්ම පොලිස් පාලනයක් තැනී කොට්ඨාශයක්. මේ කොට්ඨාශයේ පසුගිය අවුරුදු දෙක ඇතුළත තාවකාලික පොලිසි දෙකක් වරින් වර පිහිටුවනු ලැබුවා. මැතිවරණයෙන් පසු ඒ තාවකාලික පොලිසි දෙක වසා දමා තිබෙනවා. ඒ නිසා මහජනයාගේ රාජකාරි කටයුතු කර ගැනීමට විශාල අමාරුකම් රාශියක් ඇති වී තිබෙනවා. ග්‍රාම සේවකයන් ලගට ගියාම පොලිසියට යන්නය කියනවා. පොලිසියට ගියාම ඒ කොට්ඨාශය පොලිසියට අයිති නැත, ඒ නිසා රාජකාරිය කරන්න බැරිය කියනවා. මේ විධියේ තත්ත්වයක් අද ඒ කොට්ඨාශයේ ඇති වෙලා තියෙන්නේ. පසුගිය දවස්වල ඒ කොට්ඨාශයේ නාදුන්න මෑත ශරීර පවා හමු වුණා. ඒ අපරාධ ඵලදරවි කිරීම සඳහා යම් යම් රාජකාරි කිරීමට පවා කෙනෙක් හිටියේ නැහැ. අද නීතිය කඩ කිරීමේ ප්‍රශ්නය ඒ ප්‍රදේශයේ මිනිසුන්ගේ ජීවිතයට ලොකු තර්ජනයක් වී තිබෙනවා. ඒ නිසා නිල්දණ්ඩාහින්නේ පවත්වාගෙන ආ තාවකාලික පොලිසිය පුළුවන් තරම් ඉක්මනින් නැවත ආරම්භ කර ඒ ප්‍රදේශයේ මහජනතාවගේ ආරක්ෂාව සඳහා ඉතා ඉක්මනින් විධි විධාන යොදනවද කියා මම ගරු ඇමති තුමාගෙන් දැන ගන්නට සතුටුයි.

මගේ කොට්ඨාශයේ වතු ප්‍රදේශයේ පොලිසි දෙකක් තියෙනවා. රාගල සහ මතුරට ඇති ඒ පොලිසි දෙක සම්බන්ධයෙන් වැදගත් ප්‍රශ්නයක් ඇති වී තිබෙනවා. මේ පොලිසිය ආරක්ෂා කරන්නේ වතු පමණයි—වතු වල කම්කරුවන් පමණයි. වතු අතර ඇති ගම් ගැන ඒ පොලිසි කිසිම සැලකිල්ලක් දක්වන්නේ නැහැ. නමුත් මේ පැමිණිල්ල ඊට වඩා වෙනස් එකක්. උඩපුස්සැල්ලාවෙන් පොලිසියක් තිබුනත් ඒ ගැන මට පැමිණිල්ලක් නැහැ. නමුත් රාගල පොලිසියත්, මතුරට පොලිසියත් ගැන මට නිතරම පැමිණිලි ලැබී තිබෙනවා. ඒ

පොලිසිවල නිලධාරීන් මුළුමනින්ම රාජකාරිය කරන්නේ දේශපාලන පක්ෂ අනුවය කියා. ගම්වල සිද්ධීන් ගැන පසුගිය දවස්වල පොලිසියට පැමිණිලි කළාම යන්න බැරිය කීවා. නමුත් එක්තරා සිද්ධියක් ගැන බොරු පැමිණිල්ලක් ලැබුනම හැතප්ම දහයක් දුර ජීප් එකෙන් ගොස් රූ 11 ට ගේ කඩා ඒ ගෙදර මනුෂ්‍යව එළියට ඇදල අරගෙන, ඔහුගේ භාය්‍යාවට සහ ලමයින්ටත් ගහල තියෙනවා. මේ ගැන ඒ. එස්. පී. ට කිව්වම නඩුව ඉවර වුනාම විභාග කරන්නම් කියා තිබෙනවා. නඩුව දැන් අවසානයයි. උසාවියේ දී ඒ තැනැත්තා නිදහස් වුණා. පොලිසිය කළේ සම්පූර්ණ වැරද්දක් බව මහජනයා පිළිගන්නවා.

මතුරට පොලිසිය ගැන තවත් කාරණයක් කියන්න තියෙනවා. සමහර උදවිය පොලිසියට ගියාම ඒ පොලිස් පරීක්ෂවරයා ඒ අයට ඉතා කැත විධියට, නින්දිත විධියට අපහාස කරනවා. මෙන්න මේ තත්ත්වය රාගල සහ මතුරට පොලිසිවල ඉතා හයානක විධියට තියෙනවා. උසාවියේ තඩු පවරන්නේ එක්තරා දේශපාලන පක්ෂයක අයට විරුද්ධව පමණයි. නිදහින වුවමනා නම් සාක්ෂි සහිතව නිදහින විශාල ලැයිස්තුවක් ඉදිරිපත් කරන්න පුළුවන්. මේ වෙලාවේදී මම ඒ ලැයිස්තු ඉදිරිපත් කරන්නේ නැහැ. මතුරට පොලිසියත්, රාගල පොලිසියත් දේශපාලන පක්ෂ අනුව ගෙන යන මේ ව්‍යාපාරය නවත්වා මධ්‍යස්ථ පොලිස් සේවයක් ඇති කිරීමට වහම ක්‍රියා කරන වද කියා මම ගරු රාජ්‍ය ඇමතිතුමාගෙන් දැන ගන්නට කැමතියි.

අ. හා. 7.11

වෛද්‍යවාරිය ඊ. එම්. ඩී. නාගනාතන් (නල්ලූර්)

(டொக்டர் ஈ. எம். டி. நாகநாதன்—நல்லூர்)

(Dr. E. M. V. Naganathan—Nallur)

In regard to the matter raised by the hon. Member for Mannar (Mr. Alegacone), I should like to mention that the same A.S.P. has control over the Kilinochchi area as well. The hon. Member for Kilinochchi. (Mr. Ratnam), who was here this morning but is unfortunately not here now, wanted me to raise this



කල් තැබීම

කල් තැබීම

[වෛද්‍යාචාර්ය කානොතන්]

matter. In his own area many long-standing residents, many of them citizens of this country, have been tortured—third-degree methods have been used, chilli powder has been put into their eyes—and confessions obtained from them. Acts of this type very often lead to extortion. People are so frightened that they easily become victims of extortion.

I think this allegation should be investigated and this particular A.S.P. should be brought to book if he is guilty, if he is responsible, or if he is conniving at or encouraging such acts, which are a great disgrace to this country and to the police service. I know that the police in some places are very good. I have recently complained against certain policemen and police inspectors. Generally, however, we must pay a tribute to the police. A policeman's job is not a happy one. It is with reluctance that we bring complaints to this House. The police officers responsible for these acts of torture and intimidation should be dismissed forthwith and, if necessary, sent to jail after a proper trial.

අ. සා. 7.13

ලක්ෂ්මන් ජයකොඩි මයා. (දිවුලපිටිය)

(திரு. லக்ஷ்மன் ஜயக்கொடி—திருவூர்தி-டி.)

(Mr. Lakshman Jayakody—Divulapitiya)

ගරු නියෝජ්‍ය කළානායකතුමනි, මේ අවසරාවේදී එක් කාරණයක් ගැන අධිකරණ කටයුතු පිළිබඳ පාර්ලිමේන්තු ලේකම්තුමාගෙන් විමසීමක් කරන්න කැමතියි. පසු ගිය සැප්තැම්බර් 22 වෙනිදා එක්තරා සිද්ධියක් ගැන මම ගරු මුදල් ඇමතිතුමාගෙන් ප්‍රශ්නයක් ඇසුවා. එය හැන්සඩ් චාර්තාවේ 63 වන කාණ්ඩයේ 2 වන කලාපයේ 165 වන තීරුවේ මෙසේ සඳහන්ව තිබෙනවා :

“(a) Will he table a copy of the letter sent by the Member for Kankasanturai on 5.7.65 to the Controller of Imports and Exports regarding a firm called Ramakrishna at Stanley Road, Jaffna? (b) What action does he propose to take regarding this letter?”

ඊට රාජ්‍ය ඇමතිතුමාගෙන් ලැබුණ පිළිතුර මෙසේයි :

“(a) Yes. I am tabling a copy of the letter dated 5.7.65 from the Member for Kankasanturai addressed to the Controller of Imports & Exports. (b) The Controller of Imports & Exports has already sent an English translation together with the original in the Official Language in this case.”

මා ඒ ප්‍රශ්නය ඇසුවේ කන්කසන්තුරේ ගරු මන්ත්‍රීතුමා විසින් ලියා ඇති මෙම ලිපිය සම්බන්ධවයි :

“Mr. S. J. V. Chelvanayakam.  
16, Alfred House Gardens,  
Colombo 3, 5th July, 1965.

House of Representatives.

Your Ref. No. 415/B/Q151/117.

The Controller of Imports & Exports,  
Colombo.

Dear Sir,

Quota Item 151 Engineering Stores  
Notice of Allocation dated 18.6.65.

I refer to your letter dated 1st July, 1965, to Messrs. Ramakrishnas of Stanley Road, Jaffna, wherein you request them ‘to make their own arrangements to get office letters translated in future’. Obviously your letters would be in Sinhala only.”

මෙහි වැදගත් කොටස මේකයි :

“This is opposed to the present Government's policy on language.”

ඒ කියන්නේ මේ ආණ්ඩුව.

“It was decided at a Government Parliamentary Group meeting that Departments should write to subjects in the language in which the subject writes to the Department. It was further decided at that meeting that Ministers were to convey this decision to Heads of Departments.

I shall request you to conform to the Government's policy and communicate with Messrs. Ramakrishnas either in Tamil or in English.

I enclose a copy of my letter of date to the Minister of Finance.

Yours faithfully,

Sgd. S. J. V. Chelvanayakam.”

කන්කසන්තුරේ ගරු මන්ත්‍රීතුමා කිය තැන, යම් කෙනෙක් ඉංග්‍රීසියෙන් හෝ දෙමළෙන් හෝ සිංහලෙන් හෝ ලිපියක් ලිව්මොත් ඒ ලිපිය ලියා ඇති මුල් භාෂාවෙන්—පරිවර්තනය ලත් භාෂාවෙන් නොවෙයි—ඒ ලිපියට පිළිතුරු එවන්න ඕනෑයයි මේ ආණ්ඩුවේ පාර්ලිමේන්තු



කල් තැබීම

කණ්ඩායම තීරණයක් කර තිබෙනවාය කියා. නමුත් වැඩ බලන මුදල් ඇමතිතුමා මට දී තිබෙන පිළිතුරේ සඳහන් ව ඇත්තේ මොකක්ද?

“The Controller of Imports & Exports has already sent an English translation together with the original in the Official Language in this case.”

මම දැනගන්න කැමතියි, “ඔෆිෂියල් ලැන්ග්වේජ්” කිව්වාම දෙමළද “ඔෆිෂියල් ලැන්ග්වේජ්”, එහෙම නැත් නම් සිංහලද කියා. මේ කාරණාව ඉතාමත් වැදගත් ලෙස සැලකීමට සිදු වී ඇති එකක්. ඒ නිසා මම දැනගන්න කැමතියි, එවැනි තීරණයක් මේ ආණ්ඩුවේ පාර්ලිමේන්තු කණ්ඩායම විසින් ගෙන තිබෙනවාද, එසේ නම් රාජ්‍ය භාෂාව කුමක්ද කියා.

අ. භා. 7.17

බී. එච්. බණ්ඩාර මයා. (බදුල්ල)  
(කි.ප්‍ර. පී. ආර්. පණ්ඩාරා—පාදුරා)  
(Mr. B. H. Bandara—Badulla)

ගරු නියෝජ්‍ය කථානායකතුමනි, වැඩ බලන රාජ්‍ය ඇමතිතුමාගේ අවධානයට යොමු කිරීම පිණිස ප්‍රශ්නයක් ඉදිරිපත් කිරීමට කැමතියි. මේ දිනවල බදුලු පළාතේ—බදුලු පළාතේ පමණක් නොව මුළු උතුරු පළාතේම—කිසිම වෙළඳ සැලකිත් රේඛයේ බැටරියක් ගැනීමට පුළුවන් කමක් නැහැ. පසු ගිය මාස 6 තුළම රේඛයේ බැටරි සොයා ගැනීමට නැති නිසා ඒ ප්‍රදේශයේ ඇති බැටරිවලින් ක්‍රියා කරන සියලුම ගුවන් විදුලි යන්ත්‍ර ක්‍රියා කරවීමට පවා බැරි තත්ත්වයකට පත් වී තිබෙනවා. තමුත්තාන්සේ දත්තවා සාමාන්‍ය දුප්පත් කෙනෙක් රුපියල් තුන්-හාරසියක් ගෙවා ගුවන් විදුලි යන්ත්‍රයක් ගන්නේ බොහෝම අමාරුවෙන් බව. එහෙත් රජයේ අකායාසීක්ෂමතාව නිසා අද ඒවා ක්‍රියා විරහිත තත්ත්වයට පත් වී තිබෙනවා. ඒ නිසා මම රාජ්‍ය ඇමතිතුමාගෙන් අහනවා, වැඩ ගැනීමට බැරි තත්ත්වයට පත් වී තිබෙන ඒ ගුවන් විදුලි යන්ත්‍ර වෙනුවට රජයෙන් ගුවන් විදුලි යන්ත්‍ර ඒ දුප්පත් ජනතාවට ලබා දෙනවාද කියා. එසේ නැත් නම් එය විශාල අපරාධයක්. පසු ගිය හය මාසය තිස්සේ ගුවන් විදුලි ප්‍රචාරවලට ඇහුම් කන් දීමේ අවස්ථාව නොලැබුණත් රුපියල් 15 ක් ගෙවා බල පත්‍රය ගැනීමට

කල් තැබීම

ඔවුන්ට සිදු වී තිබෙනවා. ප්‍රචාරය අහන්නත් බැහැ. යන්ත්‍රයේ ගන්න දෙය කුත් නැහැ, එහෙත් රුපියල් 15 ක් දී බල පත්‍රය ගන්න ඕනෑ. ඒ නිසා එසේ ක්‍රියා විරහිත වී ඇති ගුවන් විදුලි යන්ත්‍ර වෙනුවට වෙනත් ගුවන් විදුලි යන්ත්‍ර ඒ උදව් යට ලබා දෙනවාද, ඒ වාගේම බැටරි නැති කම නිසා ප්‍රචාර ඇසීමට පුළුවන්කමක් නැති කාල සීමාව සඳහා බල පත්‍ර ගාස්තු නැති කරනවාද කියා මම මේ අවස්ථාවේදී ප්‍රශ්න කරනවා.

අ. භා. 7.18

විරසේකර මයා.  
(කි.ප්‍ර. බීරසේකර)  
(Mr. Weerasekera)

ගරු නියෝජ්‍ය කථානායකතුමනි, පසු ගිය දිනක මම ප්‍රශ්නයක් නැගුවා දූර ණියගල වත්ත ගැන. මගෙන් ඉල්ලීමක් කළා ප්‍රශ්න ඇසීමට කලින් ඒ ගැන දැනුම් දෙන්නය කියා. මා එදා ඇසූ ප්‍රශ්නයට අදාල තොරතුරු සපයා ගැනීම පිණිස මට ඔත්තු සැපයුවාය කියා ඔබේසේන නමැති අයකු සැක කර තිබෙනවා. සෙනසුරුදු උදේ 10 ට පමණ දූරණියගල පොලීසිය ඉදිරිපිටදී ඔහුට හොඳටම තලා තිබෙනවා.

ගරු සේ. ආර්. ජයවර්ධන  
(කෙ.රා.ව. ජ්‍යෙ. ආර්. ජයවර්ධන)  
(The Hon. J. R. Jayewardene)

කවුද?

විරසේකර මයා.  
(කි.ප්‍ර. බීරසේකර)  
(Mr. Weerasekera)

පස් දෙනෙක් විතර. ඒ අයගේ නම් තමුත්තාන්සේට දී තිබෙන ලියවිල්ලේ සඳහන් වෙනවා. ඒ පුද්ගලය පොලීසියට ගියාම කියා තිබෙන්නේ මොකක්ද? “උඔලගේ මන්ත්‍රී පාර්ලිමේන්තුවට ගිහින් ලී ජාවාරම නවත්වන්න හැදුව; මේකත් ගිහින් පාර්ලිමේන්තුවට කියපන්” යනුවෙන් ඔහුට කියා තිබෙනවා. එපමණක් නොවෙයි, පසුවදා සාක්ෂිකරු වත් හමුවට ගිය පොලීසියේ අය ඔවුන්ට තර්ජනය කර තිබෙනවා, සාක්ෂි දෙන්න එපාය කියා. ඔබේසේන මහතාට ඊයේ පොලීසියට ගෙන්වා කියා තිබෙනවා, “මේ



කල් තැබීම

කල් තැබීම

[විරසේකර මයා.]

ගැන විභාග කර කරදරයක් සිදු වුණොත් උඹට මේ නගරයේ ඉන්න ඉඩ දෙන්නෙ නැහැ” කියා. මේ ගැන සොයා බලන ලෙස මා ඉල්ලා සිටිනවා.

යථෝක්ත සිද්ධියට අදාළව කියන්න තවත් කරුණු තියෙනව. ඊයේ පෙරේද “ඩේලි මිරර්” පත්‍රයේ පළ වී තිබෙනව තමුන්නාන්සේ දකින්න ඇති, ලී ජාචාරම් පිළිබඳව. දැරණියගල ප්‍රදේශයේ නමද එහි සඳහන් වුණා. පිංතූරයකුත් පළ කර තිබුණ. දල්පතාදු නමැති සාර්ජන්ට්වරය, දැරණියගල පොලීසියට මාරු කර යවා තිබෙන්නෙ මේ ලිඟදියි. ඊට පසුව හොරෙන් ලී ගෙන ගිය කීප දෙනෙකුගෙ ලොරි අල්ලා තිබෙනව. ඒ අයගෙ නම් මෙසේයි : ජෝන් සිංඤ්ඤා, කේ. ඩී. අබ්ලිනු, ඩබ්ලිව්. ජී. පුංචි සිංඤ්ඤා, ඩී. ඩී. කොනලා වල සහ ගුණපාල නමැති වී. සී. මැම්බර් මහත්මය. මේ කියන හයදෙනාට අයිති ලොරියි, අල්ලා තිබෙන්නෙ. ඊට පසුව සිදු වුණේ මොකක්ද? මෙම හය දෙනාගෙන් තිදෙනෙකුගෙම නැදැයකු වන ගම්සභාපති රත්නසේකර මහතා, අර සාර්ජන්ට් තැනට විරුද්ධව කීප දෙනෙකු ලවා බොරු චෝදනා තමුන්නාන්සේට ඉදිරිපත් කොට එම චෝදනා උඩ ඔහු මාරු කරන්න ය කියා තිබෙනව. ඔය කියන සාර්ජන්ට් වරය මා හඳුනන කෙනෙක් නොවෙයි. මා පිටරට ගොස් සිටියදි, ඔහු එතැනට පත් කර තිබෙන්නෙ. මා ඔහුව දුටුවෙන් ඊයේ පෙරේදයි. අර විධියේ රාජකාරියක් කළ සාර්ජන්ට්වරයෙක් මාරු කරන්න ඉඩ සලස්වනවද, නැතිනම් ඔහු ආරක්ෂා කරගන්නවද කියා මා තමුන්නාන්සේ ගෙන් අහනව. වැල්ලම්පිටියේ ලොකු ගෙයක් හදාගෙන සිටින, ලී ජාචාරම් කාරයන්ගෙන් පහා අරගෙන ජීවත් වෙන එස්. අයි. වරයාට විරුද්ධව ක්‍රියා කරනවද කියා මා ඊළඟට ප්‍රශ්න කරනව.

මීට ප්‍රථමයෙනුත් තමුන්නාන්සේ මෙවැනි ප්‍රශ්න පිළිබඳව ක්‍රියා කර තිබෙන බව මා දන්නව. මම පොදුවේ පොලීසිවලට චෝදනා කරනව නොවෙයි, මේ. ඇහැලිය ගොඩ පොලීසිය බොහොම

කර ගෙන යනව, අපකෂපාත ලෙස, [බාබා කිරීම්] මම බොහොම ඉක්මණට අවසාන කරනව. මේ පිළිබඳ ලියකියවිලි තමුන්නාන්සේට ඉදිරිපත් කර තිබෙන නිසා අවශ්‍ය කරන විස්තර ඒවායින් බලාගන්නා ලෙස ඉල්ලා සිටිනව.

සෞඛ්‍ය අංශය යටතේ මට තවත් ප්‍රශ්න යක් අහන්ට තිබෙනව. පසුගිය දවස්වල සෞඛ්‍ය ඇමති අංශයෙන් අපට ලියුම් එවා තිබුණ, ආරෝග්‍යශාලා පරීක්ෂකවරුන් නම් කර එවන්න ය කියා. ඒ අනුව අපි නම් ලියා යැව්ව. නමුත් ඒ අයගෙන් සුදුස්සෙක් පත් නොකර දැරණියගල ගම්සභා මෙම්බර් කෙනෙක් වන ටී. එල්. ජයනේරිස් නමැති මහතා පත් කර තිබුණ, දැරණියගල ආරෝග්‍යශාලාවේ පරීක්ෂක හැටියට. නමුත් ටික දිනක් ගියාට පසුව සිදු වුණේ කුමක්ද? මේ, වී. සී. මෙම්බර් මහත්මය රු 12 ට දැරණිය ගල ආරෝග්‍යශාලාවේ ගැහැණු වාට්ටුවක ඉන්නව අසුවුණා. එදා එතැන ලොකු කලබලයක් ඇති වුණාම ඔහු එතනින් පැන ගිහිත් තිබෙනව. ඊට පස්සේ ඔහු එම තනතුරින් පහ කර—

එෆ්. ආර්. ඩයස් බණ්ඩාරනායක මයා.

(සී. ග්‍ර. ආර්. ඩයස් බණ්ඩාරනායක) (Mr. F. R. Dias Bandaranaike)

වී. සී. මෙම්බර් විසි වෙලා ගිහිත්.

විරසේකර මයා.

(සී. ග්‍ර. වීරසේකර) (Mr. Weerasekera)

දැන් එම තනතුරට පත් කර තිබෙනව, ගුණදාස නමැති තවත් වී. සී. මෙම්බර් කෙනෙක්. ඔහු, සැතපුම් 3 කට එහා සිටින කෙනෙක්. අපට එම පරීක්ෂකවරුන් වශයෙන් බඳවා ගන්ට සුදුසු අය නම් කර එවන්න ය කියා දැනුම් දුන්නෙ ඇයි, ඔවුන් අතරින් සුදුසු අය පත් නොකරන්න නම්? රාත්‍රි කාලයේ ගැණු වාට්ටුවලට ගිංගන ගම්සභා මැම්බර්වරුන් පත් කරන්න නැතුව අප දන්වා තිබෙන කරුණත් ප්‍රයෝජනයට අරගෙන මේ අය පත් කරන නැතිම මා ඉල්ලා සිටිනව.



කල් තැබීම

**ප්‍රින්ස් ගුණසේකර මයා.** (හබරාදුව)  
(*திரு. பிறின்ஸ் குணசேகர—ஹபரதுவ*)  
(Mr. Prins Gunasekera—Habaraduwa)  
මට ප්‍රශ්නයක් අහන්ට තිබෙනව.  
(බාධා කිරීමක්) මම කල් දී තිබෙනව,  
මෙම ප්‍රශ්නය පිළිබඳව.

**නියෝජ්‍ය කථානායකතුමා**  
(*சபாநாயகர் அவர்கள்*)  
(Mr. Deputy Speaker)  
The Hon. Minister of Finance will  
now reply.

**ගරු වන්නිනායක**  
(*கௌரவ வன்னிநாயக்க*)  
(The Hon. Wanninayake)  
With regard to the question raised  
by the hon. Member for Divulapitiya  
(Mr. Jayakody) I will look into the  
matter. I will also look into the mat-  
ter raised about the German food. I  
think I can get the particulars from  
HANSARD.

**ගරු ජේ. ආර්. ජයවර්ධන**  
(*கௌரவ ஜே. ஆர். ஜயவர்தன*)  
(The Hon. J. R. Jayewardene)  
The hon. Member for Habaraduwa  
(Mr. Prins Gunasekera) has given  
notice of a question. He may be per-  
mitted to ask the question. I will  
reply thereafter.

**ප්‍රින්ස් ගුණසේකර මයා.**  
(*திரு. பிறின்ஸ் குணசேகர*)  
(Mr. Prins Gunasekera)  
වැඩ බලන ගරු අධ්‍යාපන ඇමති  
තුමාගෙන් අහන්ට තිබෙනව, කරුණු  
දෙකක් ගැන.

ඊයේ පෙරේදා කොළඹ දී ආරම්භ කරන  
ලද විශ්ව විද්‍යාලයට යන ශිෂ්‍යයන් තුන්  
හාර දහසක් දෙනා අද දවසෙ විදිනු ලබන  
නොයෙකුත් දුෂ්කරතාවයන් ගැන මා  
පළමුවෙන්ම තමුත්තාත්සෙගෙ අවධානය  
යොමු කරවනව. සමහරුන් මෙය අශ්ව  
විද්‍යාලයක් හැටියට හඳුන්වනවා. පසුගිය  
දවස්වල අශ්ව රේස් හා අශ්ව ඉස්තාල  
නිබුණු තැනක විශ්ව විද්‍යාල පන්ති ඇති  
නිසා තමයි, සමහරුන් එයට අශ්ව  
විද්‍යාලයයි කියන්නේ. මේ අශ්ව විද්‍යාලයට

කල් තැබීම

යන අහිංසක ශිෂ්‍ය ශිෂ්‍යාවන්ට කොයි  
අතීන් බැලුවන් ඉතා අමාරු තත්ත්වයකට  
මුහුණ පාන්නට සිදු වී තිබෙනවා. හිටි  
හැටියේ කොළඹ නගරයේ හා අවට භාර  
පන් දාහකට නවාතැන් පහසුව සලසා  
ගැනීම ලේසි වැඩක් නොවෙයි. බෝඩිං  
හවුසස්වල එක කාමරේ හතර පස් දෙනා  
ඉතා අමාරුවෙන් නැවතී සිටිනත් ඒ  
නැවතී සිටින එක තැනැත්තකු රුපියල්  
සියයක් හමාරක් බෝඩිං ශාස්ත්‍ර වශයෙන්  
ගෙවන්නට ඕනෑ. අමාරුවෙන් නවාතැන්  
ලබාගෙන සිටින මේ ශිෂ්‍ය ශිෂ්‍යාවන්  
පන්ති කාමරවලට ආවාම සිදු වන්නේ  
මොකක්ද? කටිකාචාර්යවරයකු පන්තියට  
පැමිණ කරන දේශනා සටහන් කර  
ගැනීමට පහසුකම් තිබිය යුතු බව විශ්ව  
විද්‍යාලයක ඉගෙන ගත් කෙනකු හැටියට  
තමුත්තාත්සේන් දන්නවා ඇති. තමුත්  
අශ්ව ඉස්තාල අයිතේ සිටගෙන දේශන  
වලට කන් දෙන ශිෂ්‍ය ශිෂ්‍යාවන්ට ඒ  
පහසුකමවත් නැහැ.

අනික් කාරණය මෙයයි. විශ්ව විද්‍යාලයේ  
ඉගෙන ගන්නා ශිෂ්‍ය ශිෂ්‍යාවන් වෙනු  
වෙන් සකස් කරන ලද ශිෂ්‍යාධාර ක්‍රම  
තිබෙනවා. මේ දුප්පත් ශිෂ්‍ය ශිෂ්‍යාවන්ට  
ඒ ශිෂ්‍යාධාර ක්‍රම මගින් හැකි තරම්  
ඉක්මනට ආධාර ලබා ගැනීමට ඉඩ සලසන  
ලෙස මා ගරු ඇමතිතුමාගෙන් ඉල්ලා  
සිටිනවා. මහජන බැංකුවෙන් විශ්ව විද්‍යාල  
ශිෂ්‍යයන්ට ණය ලබා දීමටද පසුගිය  
ආණ්ඩුව වැඩ පිළිවෙළක් සකස් කළා. ඒ  
ණය දීමේ ක්‍රමය යටතේත් මේ දුප්පත්  
ශිෂ්‍යයන්ට හැකි තරම් ඉක්මනින් ණය  
ලබා ගැනීමට, එහෙම නැත්නම් ආධාර  
ලබා ගැනීමට පහසුකම් සලසා දෙන  
ලෙසත් මා ඉල්ලා සිටිනවා.

තවත් ඇසිය යුතු ප්‍රශ්න කීපයක්  
ඇතත් ගරු ඇමතිතුමාට පිළිතුරු දීම  
සඳහා වේලාව දිය යුතු හෙයින් ඒ ප්‍රශ්න  
දැන් අසන්නේ නැහැ.

**ගරු ජයසූරිය**  
(*கௌரவ ஜயசூரிய*)  
(The Hon. Jayasuriya)  
විශ්ව විද්‍යාල ශිෂ්‍යයන්ට මුහුණ පාන්නට  
සිදු වී තිබෙන අමාරුකම් ගැන දන්නා  
බවත්, ඒ අමාරුකම් තැනි කර දැමීම











1966

1966

1966