



The Acts of Ceylon

1965

Nos. 1—19 of 1965

1966

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The Acts of Ceylon

1862



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THE ACTS OF CEYLON, 1965

TITLE OF ACT

No.

1. An Act to amend the Muslim Marriage and Divorce Act.
2. An Act to amend the Bribery Act.
3. An Act to incorporate the Ceylon Railway Daily-paid Workers' Benevolent Association.
4. An Act to enable the re-entry of certain lost entries in the marriage register kept by one of the Registrars of Muslim Marriages appointed for the Paranakuru Korale in the Kegalla District under the Muslim Marriage and Divorce Act.
5. An Act to amend the Muslim Marriage and Divorce Act.
6. An Act to amend the Gal Oya Development Board Act.
7. An Act to provide for the service of the financial year, 1965-66, to authorize the raising of loans in or outside Ceylon for the purpose of such service, to make financial provision in respect of certain activities of the Government during that financial year, to enable the payment by way of advances out of the Consolidated Fund of Ceylon or any other fund or moneys of, or at the disposal of, the Government, of moneys required during that financial year for expenditure on such activities, to provide for the refund of such moneys to that Consolidated Fund, and to make provision for matters connected with or incidental to the aforesaid matters.
8. An Act to amend the Excise Ordinance.
9. An Act to amend the Tobacco Tax Act.
10. An Act to provide for the repeal of the relevant provisions of written law by or under which the heavy oil motor vehicles tax, the bank debits tax, the temporary residence tax and the exchange tax were levied or imposed and recovered.
11. An Act to validate the appointments of Quazis or Boards of Quazis who or which had been appointed by the Minister under the provisions of the Muslim Marriage and Divorce Act and to make provision for matters connected therewith or incidental thereto.
12. An Act to incorporate the Girl Guides Association, Ceylon.
13. An Act to amend the Sri Lanka Sahtiya Mandalaya Act, No. 31 of 1958.
14. An Act to impose civic disabilities on certain persons against whom allegations of bribery were held by a Commission of Inquiry to have been proved and to make provision for matters connected therewith or incidental thereto.
15. An Act to amend the Local Authorities Elections Ordinance.
16. An Act to amend the Medical Ordinance.
17. An Act to repeal the Holidays Ordinance, and to replace that Ordinance by an Act embodying new principles and provisions which, *inter alia*, will give due recognition to Poya Days, and to make provision in regard to matters connected therewith or incidental thereto.

18. An Act to amend the Inland Revenue Act, No. 4 of 1963, and the Income Tax Ordinance, to amend other written law for the purpose of effecting certain consequential amendments and for requiring the payment of income tax by certain institutions which have hitherto been exempt from such tax, to provide for the making of declarations within a specified period of the profits and income of persons who have evaded payment of income tax or who have failed to disclose profits and income and to enable the levy of a tax on such profits and income.
19. An Act to give effect to agreements entered into between the Government and foreign-owned petroleum companies as regards the compensation to be paid to such companies for certain assets of such companies which were vested in, or requisitioned for, the Ceylon Petroleum Corporation under the provisions of the Ceylon Petroleum Corporation Act, and to provide for matters connected therewith or incidental thereto.

INDEX TO SHORT TITLES OF ACTS, 1965

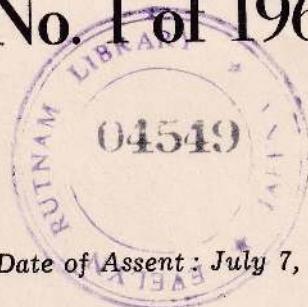
	SHORT TITLE	
		No.
Appropriation Act, No. 7 of 1965	7
Bribery (Amendment) Act, No. 2 of 1965	2
Ceylon Petroleum (Foreign Claims) Corporation Act, No. 19 of 1965	19
Ceylon Railway Daily-paid Workers' Benevolent Association (Incorporation) Act, No. 3 of 1965	3
Excise (Amendment) Act, No. 8 of 1965	8
Finance (Special Provisions) Act, No. 10 of 1965	10
Girl Guides Association, Ceylon, (Incorporation) Act, No. 12 of 1965	12
Holidays Act, No. 17 of 1965	17
Imposition of Civic Disabilities (Special Provisions) Act, No. 14 of 1965	14
Inland Revenue (Amendment) Act, No. 18 of 1965	18
Local Authorities Elections (Amendment) Act, No. 15 of 1965	15
Medical (Amendment) Act, No. 16 of 1965	16
Muslim Marriage and Divorce (Amendment) Act, No. 1 of 1965	1
Muslim Marriage and Divorce (Amendment) Act, No. 11 of 1965	5
Quazis (Validation of Appointments) Act, No. 11 of 1965	11
Rectification of a Muslim Marriage Register of the Paranakuru Korale (Kegalla District) Act, No. 4 of 1965	4
River Valleys Development Board (Amendment) Act, No. 6 of 1965	6
Sri Lanka Sahitya Mandalaya (Amendment) Act, No. 13 of 1965	13
Tobacco Tax (Amendment) Act, No. 9 of 1965	9

PARLIAMENT OF CEYLON

1st Session 1965-66



Muslim Marriage and Divorce (Amendment) Act, No. 1 of 1965



Date of Assent : July 7, 1965

Printed on the Orders of Government

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PARLIAMENT OF CEYLON

1st Session 1945-46



Marriage and Divorce (Amendment) Act No. I of 1945

of 1945

Date of Assent: 1st July 1946

Printed on the Order of Commencement

Issued by the Government Printer, Colombo 3, to be
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Muslim Marriage and Divorce (Amendment)
Act, No. 1 of 1965

L. D.—O. 30/64.

AN ACT TO AMEND THE MUSLIM MARRIAGE AND DIVORCE ACT.

Chapter 115,
Vol. V.,
page 281.

[Date of Assent: July 7, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Muslim Marriage and Divorce (Amendment) Act, No. 1 of 1965. Short title.

2. Section 12 of the Muslim Marriage and Divorce Act, hereinafter referred to as the "principal Act", is hereby amended as follows:—

(a) in sub-section (1) of that section, by the substitution, for the words "The Minister", of the words "The Judicial Service Commission";

(b) in sub-section (6) of that section, by the substitution, for the words "The Minister may, in his discretion", of the words "The Judicial Service Commission may, in its discretion"; and

(c) in sub-section (7) of that section, by the substitution, for the words "by the Minister", of the words "by the Judicial Service Commission".

3. Section 13 of the principal Act is hereby amended as follows:—

(a) by the renumbering of that section as sub-section (1) of section 13;

(b) in renumbered sub-section (1) of that section by the substitution, for all the words from "the Minister may appoint" to the end of that sub-section, of the words "the Judicial Service Commission may appoint a suitable person to act as a temporary Quazi for that area"; and

(c) by the addition at the end of that section of the following new sub-section:—

"(2) The Judicial Service Commission may by Order published in the *Gazette* delegate to the Secretary to the Commission

Amendment of
section 12 of
Chapter 115.

Amendment of
section 13 of
the principal
Act.

2 *Muslim Marriage and Divorce (Amendment) Act, No. 1 of 1965*

the power to make appointments under sub-section (1), subject to such limitations as may be specified in the Order.”.

Amendment of
section 14 of
the principal
Act.

4. Section 14 of the principal Act is hereby amended as follows:—

- (a) in sub-section (1) of that section, by the substitution, for the words “for the Minister”, of the words “for the Judicial Service Commission”;
- (b) in sub-section (3) of that section, by the substitution, for the words “the Minister”, of the words “the Judicial Service Commission”; and
- (c) in sub-section (5) of that section, by the substitution, for the words “The Minister may in his discretion”, of the words “The Judicial Service Commission may in its discretion”.

Amendment of
section 15 of
the principal
Act.

5. Section 15 of the principal Act is hereby amended as follows:—

- (a) in sub-section (1) of that section, by the substitution, for the words “The Minister”, of the words “The Judicial Service Commission”;
- (b) in sub-section (4) of that section, by the substitution, for the words “The Minister”, of the words “The Judicial Service Commission”; and
- (c) in sub-section (5) of that section, by the substitution, for the words “the Minister”, wherever those words occur collectively in that sub-section, of the words “the Judicial Service Commission”.

Amendment of
section 47 of the
principal Act.

6. Section 47 of the principal Act is hereby amended in sub-section (1) of that section as follows:—

- (1) by the substitution, for paragraph (c) of that sub-section, of the following paragraph:—

“(c) any claim for maintenance by or on behalf of a legitimate child”; and

(2) by the insertion, immediately after paragraph (c) of that sub-section, of the following new paragraph:—

“(cc) notwithstanding anything to the contrary in section 2, any claim for maintenance by or on behalf of an illegitimate child, where the mother of such child and the person from whom maintenance is claimed are Muslims;”.

7. Section 94 of the principal Act is hereby amended in sub-section (1) of that section by the substitution, in paragraph (i) of that sub-section, for the words “against Quazis and registrars;”, of the words “against registrars;”.

Amendment of section 94 of the principal Act.

8. Section 97 of the principal Act is hereby amended by the insertion, immediately after the definition of “duplicate”, of the following definition:—

Amendment of section 97 of the principal Act.

““Judicial Service Commission” means the Judicial Service Commission referred to in section 53 of the Ceylon (Constitution) Order in Council, 1946;”.

(2) by the insertion, immediately after the following new
(a) or after sub-section, of the following new
insertion: —

(a) incorporating authority to do the
contrary in Section 2, such claim for
compensation by or on behalf of an
institutional entity, where the right to
such claim and the person from whom
compensation is claimed;

2. Section 34 of the Billable Act is hereby
amended in sub-section (1) of first section by the
insertion, in paragraph (a) of first sub-section, for
the word "the other Owner and lessee"; " or the
word "another lessor"; "

3. Section 37 of the Billable Act is hereby
amended by the insertion, immediately after the
insertion of "double", of the following
definition: —

"Judicial Service Commission", where the
Judicial Service Commission referred to in
Section 59 of the Civilian (Court) Officers
in Council, 1940;

PARLIAMENT OF CEYLON

1st Session 1965-66



Bribery (Amendment) Act, No. 2 of 1965

Date of Assent : July 29, 1965

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PARLIAMENT OF CEYLON

1st Session 1962-63



BUDGE (Amendment) Act
No. 2 of 1962

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AN ACT TO AMEND THE BRIBERY ACT

[Date of Assent: July 29, 1965]

Chapter 26.
Vol. II
page 94

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Bribery (Amendment) Act, No. 2 of 1965. Short title.

2. Section 3 of the Bribery Act (hereinafter referred to as the "principal Act"), as amended by Act No. 40 of 1958, is hereby further amended, in sub-section (1) of that section, by the substitution, for all the words from "empowered" to "contrary:", of the following:—

"empowered, notwithstanding anything in any other written law to the contrary, to direct and conduct the investigation of all allegations of bribery which are made to, or come to the knowledge of, the Bribery Commissioner:".

Amendment of section 3 of the principal Act.

3. Section 4 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended, in sub-section (2) of that section, by the omission of the words "a Bribery Tribunal,".

Amendment of section 4 of the principal Act.

4. Section 5 of the principal Act, as amended by Act No. 40 of 1958, is hereby repealed and the following new section is substituted therefor:—

Replacement of section 5 of the principal Act.

"Indictment before District Court.

5. If the Bribery Commissioner, after the investigation of an allegation of bribery against any person, is satisfied that there is a *prima facie* case of the commission by that person of an offence specified in Part II of this Act, such Commissioner shall transmit a copy of the record of the investigation certified under his hand to the Attorney-General who may indict such person before the District Court."

Insertion of
new section 6
in the
principal Act.

5. The following new section is hereby inserted immediately after section 5 of the principal Act, as amended by Act No. 40 of 1958, and shall have effect as section 6 of the principal Act:—

“ Application
of the
Criminal
Procedure
Code.

6. (1) Such of the provisions of the Criminal Procedure Code as are not excluded by sub-section (2) or are not inconsistent with the provisions of this Act shall apply to proceedings in the District Court for bribery.

(2) Section 325 of the Criminal Procedure Code shall not apply to the proceedings referred to in sub-section (1).”.

Insertion of
new sections
8 and 9 in the
principal Act.

6. The following new sections are hereby inserted immediately after section 7 of the principal Act, as amended by Act No. 40 of 1958, and shall have effect as section 8 and section 9 of the principal Act:—

“ Offenders to
be indicted
without
preliminary
inquiry.

8. Anything in the Criminal Procedure Code or any other enactment to the contrary notwithstanding, the Attorney-General may indict a person for bribery without a preliminary inquiry by a Magistrate's Court as provided in Chapter XVI of that Code.

Service of
indictment
on accused
person, &c.

9. (1) An indictment prepared in the manner prescribed by section 186 of the Criminal Procedure Code shall be transmitted by the Attorney-General to the court of trial. He shall at the same time transmit to the Fiscal of the province in which the trial will take place a copy or copies of the indictment for service on the accused person or each of the accused persons who will be tried upon the indictment. The Fiscal shall forthwith and at least fourteen days before the day specified for trial serve or cause to be served on the accused person or each of the accused persons, the copy or a copy of the indictment received by him from the Attorney-General and shall make a return of such service to the court of trial and to the Attorney-General or any officer appointed by the Attorney-General to represent him.

(2) The court shall forthwith upon the receipt of the indictment cause to be served on the accused person a notice specifying the date fixed for his trial.

(3) Service on an accused person of any indictment or notice of trial shall be effected in the manner prescribed for the service of summons in sections 45 and 46 of the Criminal Procedure Code and the provisions of section 49 of that Code shall apply accordingly for the purpose of proving such service:

Provided, however, that if service cannot be effected in such manner by the exercise of due diligence, the indictment or notice shall be affixed to some conspicuous part of the house in which the accused person ordinarily resides, and in such case the indictment or notice shall be deemed to have been duly served.”.

7. Section 10 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

Amendment of
section 10 of
the principal
Act.

(1) in sub-section (1) of that section, by the substitution, for all the words from “Where any” to “to him—”, of the following:—

“Where the Attorney-General indicts before a District Court any person for bribery, he shall cause to be furnished to that person—”;

(2) in sub-section (2) of that section—

(a) by the substitution, for the words “Bribery Tribunal”, wherever they occur in that sub-section, of the words “District Court”; and

(b) by the substitution, for the words “such Tribunal”, of the words “such Court”; and

(3) in sub-section (3) of that section, by the substitution, for the words "Bribery Tribunal", of the words "District Court".

Insertion of
new sections
11 and 12 in
the principal
Act.

8. The following new sections are hereby inserted immediately after section 10 of the principal Act, as amended by Act No. 40 of 1958, and shall have effect as section 11 and section 12 of the principal Act:—

" Calling of
witnesses and
use and
production of
documents not
specified in
the indictment.

Manner of
service of
summons on
any person
issued in
proceedings
in Court
for bribery.

11. At the trial of a person indicted before a District Court for bribery, the Court or the prosecutor may, notwithstanding anything to the contrary in any other written law, call any such witness, or use or produce any such document, as is not specified in the indictment.

12. In addition to the manner of service of summons on witnesses prescribed by the Criminal Procedure Code, summons on any person issued in proceedings in a District Court for bribery may be served in the following manner:—

(a) by registered letter addressed and despatched by express post to the person to be summoned; or

(b) in the case of a public servant, by registered letter addressed and despatched by express post to the head of the department, office or establishment in which such public servant is employed; or

(c) in the case of any person who is employed under any other person, by registered letter addressed and despatched by express post to the employer; or

(d) through any Grama Sevaka; or

(e) in urgent cases by telegram. ”.

9. Sections 14, 15, 16, 17, 18, 19, 20, 21, 22 and 23 of the principal Act are hereby amended by the substitution, for the words "seven years or a fine not exceeding five thousand rupees or both", occurring in each of those sections, of the words "seven years and a fine not exceeding five thousand rupees".

Amendment of sections 14, 15, 16, 17, 18, 19, 20, 21, 22 and 23 of the principal Act.

10. Section 23A of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended in sub-section (3) of that section, by the substitution, for the words "seven years or a fine not exceeding five thousand rupees or both:", of the words "seven years and a fine not exceeding five thousand rupees:".

Amendment of section 23A of the principal Act.

11. Section 26 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

Amendment of section 26 of the principal Act.

(1) by the substitution, for the words "a Bribery Tribunal convicts", of the words "a District Court convicts";

(2) by the substitution, for the words "the Tribunal shall", of the words "the Court shall";

(3) by the substitution, for the words "the Tribunal's", of the words "the Court's"; and

(4) by the substitution, for the words "opinion of the Tribunal", of the words "opinion of the Court".

12. Section 27 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended in sub-section (1) of that section as follows:—

Amendment of section 27 of the principal Act.

(1) by the substitution, for the words "a Bribery Tribunal, the Tribunal", of the words "a District Court, the District Judge"; and

(2) by the substitution, for the words "the President of the Tribunal shall", of the words "the District Judge shall".

Amendment of
section 28 of
the principal
Act.

13. Section 28 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

(1) by the repeal of sub-section (1) of that section and the substitution, for that sub-section, of the following sub-section:—

“ (1) A fine or a penalty imposed by a District Court on any person for bribery may be recovered as if the order imposing the fine or the penalty were a decree entered by that Court in favour of the Crown and against that person.”;

(2) by the repeal of sub-section (2) and sub-section (4) of that section; and

(3) by the substitution, for the marginal note to that section, of the following marginal note:—

“ Recovery of
fine or penalty
imposed by
District Court.”.

Amendment of
section 29 of
the principal
Act.

14. Section 29 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

(1) by the substitution, for the words “ by a Bribery Tribunal ”, of the words “ by a District Court ”; and

(2) in the marginal note to that section, by the substitution, for the words “ a Bribery Tribunal ”, of the words “ a District Court ”.

Insertion of new
section 31 in the
principal Act.

15. The following new section is hereby inserted immediately after section 30 of the principal Act, as amended by Act No. 40 of 1958, and shall have effect as section 31 of the principal Act:—

“ Trial of
accused persons
before District
Courts and
punishment
of offences
under this
Part.”

31. A person charged with an offence under this Part of this Act shall be tried before a District Court, and upon the conviction of that person the Court may impose on him any punishment prescribed for that offence by this Act notwithstanding any limitation of the ordinary jurisdiction of that Court.”.

16. Section 39 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended, in sub-section (3) of that section, by the substitution, for the words "by a Bribery Tribunal", of the words "by a District Court".

Amendment of
section 39 of
the principal
Act.

17. Part IV of the principal Act containing sections 41 to 69A (both inclusive), as amended by Act No. 40 of 1958, is hereby repealed.

Repeal of
Part IV of the
principal Act.

18. Section 71 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended by the omission of the words and figures "or by a Bribery Tribunal under sub-section (1) of section 47".

Amendment of
section 71 of
the principal
Act.

19. Section 73 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended by the substitution, for the words "before a Commission of Inquiry or Bribery Tribunal", of the words "before a court or commission of inquiry".

Amendment of
section 73 of
the principal
Act.

20. Section 74 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

Amendment of
section 74 of
the principal
Act.

(1) in sub-section (1) of that section, by the substitution, for the words "of either a commission of inquiry or a Bribery Tribunal", of the words "of a commission of inquiry";

(2) in sub-section (2) of that section, by the substitution, for the words "of either a commission of inquiry or a Bribery Tribunal", of the words "of a commission of inquiry";

(3) in sub-section (3) of that section, by the substitution, for the words "of either a commission of inquiry or a Bribery Tribunal", of the words "of a commission of inquiry"; and

(4) in the marginal note to that section, by the omission of the words "or of Bribery Tribunal".

Amendment of
section 75 of
the principal
Act.

21. Section 75 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

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

(a) by the substitution, for the words “ of either a commission of inquiry or a Bribery Tribunal ”, of the words “ of a commission of inquiry ”; and

(b) by the substitution, for the words “ commission or Tribunal ”, of the word “ commission ”; and

(2) in the marginal note to that section, by the substitution, for the words “ commission of inquiry or Bribery Tribunal ”, of the words “ commission of inquiry ”.

22. Section 76 of the principal Act is hereby repealed.

Repeal of
section 76 of
the principal
Act.

23. Section 77 of the principal Act, as amended by Act No. 40 of 1958, is hereby further amended as follows:—

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

(a) by the substitution, for the words “ of either a commission of inquiry or a Bribery Tribunal ”, of the words “ of a commission of inquiry ”,

(b) by the substitution, for the words “ commission or Tribunal ”, of the word “ commission ”, and

(c) by the substitution, for the words “ chairman of the commission or President of the Tribunal or ”, of the words “ chairman of the commission or ”;

(2) by the repeal of sub-section (2); and

(3) by the substitution, for the marginal note to that section, of the following new marginal note:—

“ Publication
of proceedings
held *in camera*
and report
of commission
of inquiry ”.

24. Section 78 of the principal Act is hereby repealed and the following new section is substituted therefor:—

Replacement of
section 78 of
the principal
Act.

“ Prosecutions
for offences
under this Act,
and suits and
proceedings in
respect of
allegations for
bribery or
statements in
evidence,
reports and
decisions.

78. (1) No prosecution for an offence under this Act (other than an offence under section 70 or section 71 or section 72) shall be instituted in any court except by, or with the written sanction of, the Attorney-General.

(2) The proceedings in a District Court for bribery shall be taken before any other business of that Court unless special circumstances of urgency in such other business render it impossible to do so.

(3) Upon application made in that behalf by the Attorney-General or any officer authorized by him, the whole or any part of the proceedings in any court for bribery may be held *in camera*.

(4) Subject to the other provisions of this Act, no civil or criminal proceedings in respect of any allegation of bribery made to the Bribery Commissioner or to any public servant in his official capacity shall be instituted in any court against the person who made the allegation except with the written sanction of the Attorney-General.

(5) Subject to the other provisions of this Act, no civil or criminal proceedings shall, except with the written sanction of the Attorney-General, be instituted in any court against a person in respect of any written or oral evidence given by him in any proceedings for bribery.

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section 61 of
the principal
Act

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vd hebnum. ralunt vredia .8001 to 01 .07 JaA vd
"Lanidit vredia" to notoos-dra aitnot.78
by Act No. 41 of 1966, is hereby further amended
in subsection (1) of that section as follows:-

- (1) by the substitution, for the words "commission of inquiry or Bribery Tribunal", of the words "District Court or commission of inquiry", and
- (2) by the substitution, for the words "commission or Tribunal", of the words "court or commission".

29. Section 61 of the principal Act is hereby repealed and the following new section is substituted therefor:-

61. (1) At any time before the commencement of the trial of a person charged with bribery, the Attorney-General, in consultation with the Bribery Commissioner, may, with the view of obtaining at the trial the evidence of any person supposed to have been directly or indirectly concerned in or privy to the offence, tender, or by writing under his hand authorize any Magistrate named by him to tender a pardon to such person on condition of his making a full and true disclosure of the whole of the circumstances within his knowledge relating to the offence and to every other person concerned whether as principal or as abettor in the commission thereof.

PARLIAMENT OF CEYLON

1st Session 1965-66



Ceylon Railway Daily-paid Workers' Benevolent Association (Incorporation) Act, No. 3 of 1965

Date of Assent: July 29, 1965

Printed on the Orders of Government

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1st Session 1925-26



Ceylon Railways Duty-free Workers' Benefit Association (Unionisation) Act No. 3 of 1925

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Ceylon Railway Daily-paid Workers' Benevolent Association (Incorporation)
Act, No. 3 of 1965

L. D.—O. 48/63.

AN ACT TO INCORPORATE THE CEYLON RAILWAY DAILY-PAID WORKERS' BENEVOLENT ASSOCIATION.

[Date of Assent: July 29, 1965]

WHEREAS an association called and known as "The Ceylon Railway Daily-paid Workers' Benevolent Association" has heretofore been established in Colombo for the purpose of carrying out the objects of that association according to the rules agreed to by its members:

And whereas the said association has heretofore been successfully carrying out its objects, and has applied to be incorporated, and it will be for the public good to grant the application:

Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Ceylon Railway Daily-paid Workers' Benevolent Association (Incorporation) Act, No. 3 of 1965.

Short title.

2. The persons who, at the time of the coming into operation of this Act, are members of the Ceylon Railway Daily-paid Workers' Benevolent Association (hereinafter referred to as "the Association") and such other persons as are hereafter enrolled as members of the Association, shall be a body corporate (hereinafter referred to as "the Corporation") with perpetual succession, a common seal, and the name "The Ceylon Railway Daily-paid Workers' Benevolent Association". The Corporation may sue and be sued by that name.

Incorporation.

3. The general objects of the Corporation shall be—

- (a) to promote thrift among its members;
- (b) to give relief to its members in times of distress;

General Objects.

- (c) to pay to each member on his retirement or resignation from the service of the Ceylon Government Railway, such portion of his contributions to the funds of the Corporation and such donations, if any, as may be authorized by the rules of the Corporation for the time being in force; and
- (d) in the event of the death of any member prior to his ceasing to be an employee of the Ceylon Government Railway, to pay to his nominee appointed in accordance with the rules of the Corporation, or in the absence of a properly appointed nominee, to his heirs-at-law, such portion of his contributions to the funds of the Corporation and such donation, if any, as may be authorized by the rules of the Corporation.

Committee of Management.

4. The affairs of the Corporation shall, subject to the provisions of this Act and of the rules for the time being in force of the Corporation, be administered by a Committee of Management (hereinafter referred to as "the Committee") consisting of the President, the Vice-President, the Secretary, and the Treasurer, respectively, of the Corporation, and seventeen other members to be elected, respectively, by the members of the Corporation, in accordance with the rules of the Corporation (hereinafter referred to as "the elected members of the Committee").

First Committee of Management.

5. The first Committee of Management shall consist of the President, the Vice-President, the Secretary, and the Treasurer of the Association and the seventeen elected members of the Committee of the Association holding office at the time of the coming into operation of this Act, and that Committee of Management shall continue to function until the first annual general meeting of the Corporation held after the coming into operation of this Act.

Election of office-bearers.

6. (1) There shall be elected each year by the members of the Corporation from among their number at the annual general meeting of the Corporation the President, the Vice-President, the Secretary and the Treasurer, respectively, of the Corporation and the seventeen elected members of the Committee.

(2) No member shall be eligible to be elected or to continue as the President, the Vice-President, the Secretary, or the Treasurer of the Corporation or as an elected member of the Committee if he does not reside within a radius of fifteen miles of the city of Colombo.

7. No member shall be eligible to be elected the Secretary or the Treasurer of the Corporation unless—

- (a) he has been employed in the public service for not less than ten years;
- (b) he has been a member of the Association for not less than five years;
- (c) he has passed the Junior School Certificate examination in Sinhala, Tamil or English;
- (d) where he has passed the Junior School Certificate examination in Sinhala, he has passed the sixth standard in English and possesses a fair knowledge of the Tamil language;
- (e) where he has passed the Junior School Certificate examination in Tamil, he has passed the sixth standard in English and in Sinhala;
- (f) where he has passed the Junior School Certificate examination in English, he has passed the sixth standard in Sinhala and possesses a fair knowledge of the Tamil language.

8. The Committee shall, subject to the provisions of this Act and the rules of the Corporation, have full power and authority generally to govern, direct and decide all matters whatsoever connected with the appointment and dismissal of officers and servants of the Corporation, the administration of the affairs of the Corporation, and the accomplishment of the objects thereof, and to defray out of the funds of the Corporation all expenses necessary for the purposes of such appointments and administration :

Provided that the Committee shall not exercise any powers which are by this Act or by the rules of the Corporation declared to be exercisable by the Corporation in general meeting:

Qualifications of the Secretary and the Treasurer.

Duties of the Committee.

Provided also that any rule made by the Corporation in general meeting shall not invalidate any prior act of the Committee which would have been valid if such rule had not been made.

Meetings of the Committee.

9. (1) Meetings for the transaction of the business of the Committee shall be held at least once in every month, and the Secretary on the requisition of three members of the Committee shall call a meeting of the Committee at any time for the transaction of such business as may be mentioned in the requisition.

(2) It shall be lawful for the President to convene a special meeting of the Committee whenever he shall consider it desirable.

(3) Any member of the Committee who does not attend three consecutive meetings thereof shall cease to be a member thereof.

Who shall preside, quorum &c.

10. (1) The President shall, if present, preside at meetings of the Committee. In the absence of the President, the Vice-President shall preside. In the absence of the President and the Vice-President, such member of the Committee as may be elected for the purpose by the members present at the meeting shall preside.

(2) The President, or in his absence the member presiding, shall have a casting vote in addition to his original vote.

(3) The quorum for meetings of the Committee shall be nine members of the Committee.

Vacancies how filled.

11. (1) In the event of the death or resignation of any member of the Committee or in the event of any member ceasing to be a member of the Committee under section 9 (3), it shall be lawful for the remaining members of the Committee to elect—

(a) where the vacancy is in respect of the office of President, the Vice-President, the Secretary or the Treasurer, any member of the Committee to fill the vacancy; and

(b) where the vacancy is in respect of an elected member of the Committee, any member of the Corporation who resides within a radius of fifteen miles of the city of Colombo.

(2) Any person elected under sub-section (1) shall continue in office until the annual general meeting of the Corporation next following his election.

12. The Secretary shall—

Duties of the Secretary.

- (a) act as secretary of the Committee and shall be responsible for summoning all meetings of the Committee and the meetings of the Corporation;
- (b) have disciplinary control of the staff employed by the Corporation, subject to the general or special directions of the Committee;
- (c) be responsible for the administration of the affairs of the Corporation, subject to the provisions of this Act, the rules of the Corporation and the general or specific directions of the Committee; and
- (d) prepare and submit to the Corporation annually the annual report of the Corporation.

13. The Treasurer shall—

Duties of the Treasurer.

- (a) receive and keep an account of all moneys and funds of the Corporation;
- (b) pay, subject to the provisions of this Act and the rules of the Corporation, all claims, loans, advances and expenses authorized by the Committee;
- (c) prepare and submit monthly to the Committee an account of the transactions of the Corporation; and
- (d) prepare and submit annually to the Corporation a statement of income and expenditure of the funds of the Corporation.

14. Every person holding a permanent appointment in the service of the Ceylon Government Railway who fulfils the requirements of the rules of the Corporation shall be eligible for admission as a member of the Corporation and may, in the discretion of the Committee, be admitted a member.

Membership.

15. (1) The Committee shall cause to be kept a register in which every person who, at the date of the coming into operation of this Act, is a member

Register of members.

6 *Ceylon Railway Daily-paid Workers' Benevolent Association (Incorporation) Act, No. 3 of 1965*

of the Association, and every person thereafter duly admitted as a member of the Corporation hereby constituted shall have his name inscribed.

(2) The register shall contain the following particulars:—

- (a) the name, the age at admission, the address and occupation of each member;
- (b) the date on which the name of any person was inscribed in the register of members;
- (c) the date on which any person commenced to be a member;
- (d) the date on which any person ceased to be a member;
- (e) the name, the relationship and the address of the nominee appointed.

Books of account.

16. The Committee shall cause appropriate books of account to be kept which shall be open at all reasonable times for inspection by members of the Corporation and by any person or persons whom the Permanent Secretary to the Ministry in charge of the subject of Government Railways (hereinafter in this Act referred to as "the Permanent Secretary") or the General Manager of Railways may at any time appoint to examine the same.

Remuneration of members of the Committee.

17. The Corporation may, by resolution passed at any general meeting, decide to remunerate the services of any member or members of the Committee and from time to time to fix the amount of such remuneration.

Power to make rules.

18. (1) The Corporation may, subject to the provisions of this Act, from time to time at any general meeting and by a majority of not less than three-fourths of the number of members present and voting make such rules as it may deem expedient for any of the following purposes:—

- (a) the admission, resignation or expulsion of members;
- (b) the imposition of fines and forfeitures for breaches of rules;

- (c) the amount of subscription payable by members, the payment of moneys due to them, the payment of donations to members and the granting of loans to members;
- (d) the regulation of loans to be given to members and the prescribing of conditions relating to the grant of such loans;
- (e) the powers, conduct and duties of the Committee and of the various officers, agents and servants of the Corporation;
- (f) the procedure relating to the transaction of business at general and annual general meetings of the Corporation;
- (g) the administration and management of the property of the Corporation;
- (h) the establishment of savings schemes, provident funds and other superannuation schemes for the benefit of members, officers, employees and servants of the Corporation;
- (i) generally, for the management of the affairs of the Corporation and the accomplishment of its objects.

(2) Any rule made by the Corporation may be amended or rescinded in like manner as a rule may be made under sub-section (1).

(3) The rules of the Association in force at the time this Act comes into operation shall be deemed to be rules of the Corporation made under this section and may accordingly be amended, rescinded or replaced by new rules so made.

(4) The members of the Corporation shall be subject to the rules of the Corporation.

(5) No rule or amendment or rescission of any rule shall have effect unless the same is confirmed by the Permanent Secretary. Notice of such confirmation shall be published in the *Gazette* and thereupon the same shall be as valid and effectual as if it had been herein enacted.

19. (1) The Secretary, upon the request of the Committee or upon the written request of not less than seventy-five members of the Corporation, shall call a general meeting of the members of the Corporation.

General
meetings.

(2) No general meeting shall be held unless a quorum of members prescribed by the rules of the Corporation be present and unless at least fourteen days' notice specifying the time and place of such meeting and the purpose for which it is to be held has been given by advertisement in three local newspapers or in such other manner as may be required by any rule of the Corporation, and no business shall be brought up or transacted at such meeting other than the business specified in such notice.

Annual general meeting.

20. (1) An annual general meeting of members of the Corporation shall be held not later than the thirty-first day of March of each year, at which there shall be submitted the annual report, together with the balance sheet containing a statement of assets and liabilities of the Corporation as on the preceding thirtieth day of September and an account of income and expenditure of the Corporation during the twelve months ending on the thirtieth day of September of the preceding year.

(2) The balance sheet and statement of accounts shall—

(a) be prepared by the Treasurer;

(b) be duly examined and audited and the correctness thereof certified prior to the annual general meeting at which the same are submitted by one or more auditors elected at the preceding annual general meeting; and

(c) be forwarded in triplicate to the Permanent Secretary not later than one month from the date of the annual general meeting.

(3) There shall be elected at every annual general meeting one or more auditors for the purpose of auditing the accounts of the Corporation for the ensuing year, and the expenses incurred by such auditor or auditors shall be met out of the funds of the Corporation.

(4) The election of an auditor under sub-section (3) shall not be valid until it is approved by the Permanent Secretary.

(5) No person shall be elected auditor under sub-section (3) unless he is—

(a) a member of the Institute of Chartered Accountants of Ceylon;

(b) a member of the Institute of Chartered Accountants in England and Wales or of any society incorporated by Royal Charter whose members are entitled to use the designation "Chartered Accountant";

(c) a member of the Society of Incorporated Accountants and Auditors of Great Britain; or

(d) a public auditor appointed under section 18 of the Societies Ordinance.

(6) If no auditor is elected under sub-section (3) or if any auditor elected under that sub-section is unable to act as such owing to death or any other cause, or refuses or neglects to perform his duties, the Committee may elect an auditor who shall be deemed to have been duly elected under sub-section (3).

(7) Every auditor elected by the members of the Corporation or by the Committee shall receive such remuneration for his services as may be fixed by the members of the Corporation or the Committee, as the case may be, at the time of his election.

(8) If no election of an auditor or auditors is made as aforesaid, the Permanent Secretary may, on the application of any member of the Corporation, appoint an auditor or auditors for the purpose of examining and auditing any such balance sheet and statement of accounts and may fix the remuneration to be paid to him or them by the Corporation, and such remuneration shall be paid accordingly. Any auditor or auditors so appointed shall be deemed to have been duly elected under sub-section (3).

(9) At every such annual general meeting all business shall be transacted of which due notice has been given, and there shall also be elected the President, the Vice-President, the Secretary, the Treasurer, and the required number of elected members of the Committee who shall respectively hold office as such until the next subsequent annual general meeting.

Who shall preside at general meetings.

21. The President shall preside at all general meetings of the Corporation and, in his absence, the Vice-President shall preside. If both the President and the Vice-President are absent, the members present shall elect one of themselves to be chairman for the occasion. Whoever presides at the general meeting shall have a casting vote in addition to his own vote as a member.

Security from officers and servants.

22. It shall be lawful for the Committee to require security to be given by any of the officers, agents or servants appointed by it and to determine the nature and value of such security.

**Property to be
held by the
Corporation.**

23. Any property acquired by the Corporation after the coming into operation of this Act, and all subscriptions, contributions, donations, grants, loans and advances received or to be received, shall be held by the Corporation for the purposes of this Act.

Debts due by,
and payable to,
the Corporation.

24. All debts and liabilities of the said "Ceylon Railway Daily-paid Workers' Benevolent Association" existing at the time of the coming into operation of this Act shall be paid by the Corporation hereby constituted, and all debts due to, and subscriptions and contributions payable to, the said Association shall be paid to the Corporation.

Power to hold
property.

25. The Corporation shall have power to acquire and hold any movable or immovable property which may become vested in it by right of purchase, grant, gift, testamentary disposition or otherwise and all such property shall be held by the Corporation for the purposes of this Act, with power to sell, mortgage, lease, exchange or otherwise dispose of the same, subject to any provision in that behalf contained in this Act or in the rules of the Corporation.

Funds of the
Corporation,
how to be
accounted,
paid out and
invested

26. (1) The funds of the Corporation shall be placed in the name of the Corporation at one or more of the local banks, and it shall be lawful for the Committee from time to time to invest such part of such funds as is not required for loans, advances or other current expenses in fixed deposit in one or more of the local banks or in securities of the Government of Ceylon, or in such other manner as the Permanent Secretary may from time to time determine.

(2) All cheques and orders against the said funds shall be signed by the President, the Secretary and the Treasurer, and in the absence of any one of the three officers, the Vice-President may sign in place of such absent officer.

27. The Committee may from time to time under the common seal of the Corporation appoint such officers or agents as it may deem necessary for the recovering of dividends, interest or other revenue to be derived from the investment of the funds of the Corporation or for otherwise carrying out the provisions of this Act, and all persons who are so appointed shall hold office during the pleasure of, and shall be entitled to such remuneration as may be determined by, the Committee.

Appointment of officers and agents.

28. The seal of the Corporation may be altered at the pleasure of the Corporation. It shall not be affixed to any instrument except in the presence of at least two of the following three office-bearers: the President, the Secretary and the Treasurer. The two office-bearers shall sign their names on the instrument in token of their presence, and such signing shall be independent of the signing of any person as a witness.

Seal of the Corporation.

29. (1) It shall not be lawful for the Corporation to sell, exchange, or mortgage any land vested in it without the leave of the District Court of Colombo. Such leave shall be applied for by the Committee on behalf of the Corporation by petition addressed to the said court setting out the facts and the reasons for which the Corporation desires to sell, exchange, or mortgage such land, and praying for an order of the said court.

Corporation may not sell, exchange, or mortgage, land without leave of court.

(2) If the said court is of opinion that it is to the general advantage of the Corporation to grant the prayer of the petition, an order may be made to that effect, and if the court declines to grant the prayer, it shall be competent for the Committee to appeal against such decision to the Supreme Court.

30. (1) The Permanent Secretary may at any time, either on his own motion or on representations made to him, appoint one or more persons including an actuary to constitute a board of inquiry to investigate and report upon the administration of the affairs

Powers vested in the Permanent Secretary.

of the Corporation and the finances of the Corporation and to make recommendations for improvements in the administration of the affairs of the Corporation.

(2) Where such board is appointed it shall have the power to examine all books and records of the Corporation and to question any office-bearer or member of the Corporation and to make all such investigations relating to the affairs of the Corporation as the board may consider necessary for the purpose.

(3) Every such board shall, as soon as may be possible after the completion of the investigation, submit a report to the Permanent Secretary, who shall cause copies of such report to be sent to every office-bearer and every member of the Corporation.

(4) All expenses incurred by the Permanent Secretary and the board in connection with any inquiry under this section shall be a charge on the funds of the Corporation.

(5) It shall be the duty of every office-bearer and member of the Corporation to furnish all information required by the board of inquiry and to make available all books of account and records pertaining to the affairs of the Corporation.

**Winding up of
the Corporation.**

31. (1) Where the Committee decides that the Corporation shall be wound up, the Secretary shall summon a special general meeting of the Corporation. Two months' notice of such meeting shall be given by the Secretary to each member of the Corporation and the notice convening such meeting shall be published in one Sinhala newspaper, one Tamil newspaper, and one English newspaper not less than two months prior to the date of such meeting. A resolution to wind up the Corporation shall not be deemed to have been passed unless it is approved by three-fourths of the members on roll of the Corporation.

(2) Where the resolution to wind up the Corporation is passed with the requisite majority, the granting of all loans shall be stopped forthwith, and a liquidator shall be appointed by the Permanent Secretary for

the purpose of winding up the affairs and distributing the assets of the Corporation. After meeting the liabilities of the Corporation, the assets, if any, shall be distributed among the members of the Corporation proportionately according to the contributions and donations lying to the credit of each member of the Corporation.

32. Nothing in this Act shall prejudice or affect the rights of Her Majesty the Queen, Her Heirs and Successors, or of any body politic or corporate or of any other persons except such as are mentioned in this Act and those claiming by, from or under them.

*Savings of
rights of the
Crown, &c.*

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13
Bengaluru Bangalore (Mysore) 1992
July, No. 3 of 1992

the purpose of writing on the subject and give
importance the sense of the Corporation. After meet-
ing the members of the Corporation, the sense of the
Corporation shall be disseminated among the members of the
Corporation and the corporation shall be credited to the
members of the Corporation.

22. Mention is made of the following to affect
the rights of the members the General, the Head and
Successor, or of any body politic or corporation or of
any other person except such as are mentioned in
the Act and those claiming by, from or under

them.

PARLIAMENT OF CEYLON

1st Session 1965-66



Rectification of a Muslim Marriage Register of the Paranakuru Korale (Kegalla District) Act, No. 4 of 1965

Date of Assent : August 16, 1965

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*Rectification of a Muslim Marriage Register
of the Paranakuru Korale (Kegalla District)
Act, No. 4 of 1965*

L. D.—O. 20/62.

**AN ACT TO ENABLE THE RE-ENTRY OF CERTAIN LOST
ENTRIES IN THE MARRIAGE REGISTER KEPT BY ONE
OF THE REGISTRARS OF MUSLIM MARRIAGES
APPOINTED FOR THE PARANAKURU KORALE IN THE
KEGALLA DISTRICT UNDER THE MUSLIM MARRIAGE
AND DIVORCE ACT.**

[Date of Assent: August 16, 1965]

WHEREAS in the month of May, 1959, A. L. M. Aboosally Marikkar, one of the Registrars of Muslim Marriages appointed for the Paranakuru Korale in the administrative district of Kegalla, under the Muslim Marriage and Divorce Act, entered statements of the particulars of certain marriages, in foil and counterfoil, in the marriage register kept by him under section 18 of that Act:

And whereas the volume of the said marriage register containing the said statements has subsequently been reported to have been lost:

And whereas it is expedient that statements of the particulars of the said marriages should be entered afresh in the said marriage register:

Be it, therefore, enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Rectification of a Muslim Marriage Register of the Paranakuru Korale (Kegalla District) Act, No. 4 of 1965.

Short title.

2. (1) Where any marriages have been registered by A. L. M. Aboosally Marikkar, one of the Registrars of Muslim Marriages appointed for the Paranakuru Korale in the administrative district of Kegalla under the Muslim Marriage and Divorce Act, in the month of May, 1959, and the statements of the particulars of such marriages have been entered in any volume of the marriage register kept by the said A. L. M. Aboosally Marikkar as registrar under section 18 of the Muslim Marriage and Divorce Act and reported

Rectification
of marriage
register kept
by a Registrar
of Muslim
Marriages for
the Paranakuru
Korale in the
Kegalla
District.

2 *Rectification of a Muslim Marriage Register
of the Paranakuru Korale (Kegalla District)
Act, No. 4 of 1965*

by him to have been lost, and such statements are not available in foil or counterfoil, it shall be lawful for either of the parties to any such marriage, or, where either of them is dead, for any representative of either such party who is acceptable to the District Registrar of the Kegalla administrative district, (hereinafter called the "District Registrar"), to apply to the District Registrar to have the statement of particulars of such marriage entered afresh in the marriage register (hereinafter called the "register") in which the statement of particulars of such marriage was previously entered.

(2) On receipt of such application the District Registrar shall cause the officiating priest or registrar before whom such marriage was contracted and any other persons whom he considers it expedient to hear, to be served with a notice to show cause, on or before such date as the District Registrar may determine, why such application should not be granted.

(3) If no sufficient cause is shown on or before such date to the contrary and the District Registrar is satisfied, after hearing such evidence as may be adduced, that such marriage was in fact contracted, that it has been registered but that neither the foil nor the counterfoil containing the statement of the particulars of such marriage is available, and that the registration of such marriage is not forbidden by any provision of the Muslim Marriage and Divorce Act, he shall by order under his hand direct the appropriate registrar to enter afresh the statement of particulars of such marriage in the register.

(4) It shall, thereupon, be the duty of such registrar to enter afresh the statement of the particulars of such marriage in the register as nearly as the circumstances permit in accordance with the provisions of sections 18, 19 and 20 of the Muslim Marriage and Divorce Act:

Provided, however, that it shall not be necessary for the prescribed fee to be paid or any stamp to be affixed to the foil of the entry relating to such marriage.

(5) The statement of the particulars of any marriage so entered shall bear the date of the original registration as the date of registration.

(6) Where the statement of the particulars of any marriage has been entered in the register under this Act, such entry shall be deemed to have been made, and the marriage to which such entry relates shall be deemed to have been registered, with effect from the date of registration set out in the entry, in accordance with the provisions of the Muslim Marriage and Divorce Act.

8 Recitation of a Mila Mantra Reader
of the Paramanya Vedic (Yajur) Dharma
Year 1404 A.D. 1985

(0) Words of wisdom to the participants of the
marriage for need entered in the ledger under this
Act, such entry shall be deemed to be need made.
Any entry made of marriage or widow entry
from the ledger of need of home
or other of the two in the entry, in accordance
with the provisions of the Mila Mantra and
Divorce Act.

PARLIAMENT OF CEYLON

1st Session 1965-66



Muslim Marriage and Divorce (Amendment) Act, No. 5 of 1965

Date of Assent : August 16, 1965

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PARLIAMENT OF CEYLON

1st Session 1865-66



Marriage and Divorce (Amendment) Act No. 5 of 1865

Dates of Assent: August 16, 1865

Published on the Orders of Government

This is to give notice that the Government of Ceylon, to be
published in the Government Gazette, on the 30th day of October, 1865,
An Act to amend the Marriage and Divorce Act, 1863, so as to
enable the Government to regulate the marriage and divorce of
persons of every race in respect of the condition that they
reside in the Colony, and to make such other provisions as
the Government may think necessary.

Given this 16th day of August, 1865.

*Muslim Marriage and Divorce (Amendment)
Act, No. 5 of 1965*

L. D.—O. 20/62.

AN ACT TO AMEND THE MUSLIM MARRIAGE AND
DIVORCE ACT.

Chapter 115,
Vol. V,
page 281.

[Date of Assent: August 16, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Muslim Marriage and Divorce (Amendment) Act, No. 5 of 1965. Short title.

2. Section 76 of the Muslim Marriage and Divorce Act is hereby amended as follows:— Amendment of
section 76
of Chapter 115.

(1) by the renumbering of that section as sub-section (1) of that section;

(2) by the addition, immediately after the renumbered sub-section (1) of that section, of the following new sub-section:—

“(2) Where the counterfoil of any entry made by a registrar or a Quazi is lost, the Registrar-General may, if the foil or duplicate is available, cause the missing document to be replaced by a copy of such foil or duplicate, such copy being certified by the Registrar-General to be a true copy; and a copy so certified shall be deemed to be the counterfoil of such entry.”; and

(3) in the marginal note to that section, by the substitution, for the words “duplicate entries”, of the words “counterfoil or duplicate entries”.

PARLIAMENT OF CEYLON

1st Session 1965-66



River Valleys Development Board (Amendment) Act, No. 6 of 1965

Date of Assent: August 26, 1965

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PARLIAMENT OF Ceylon

1st Session 1947-48



Higher Education Development
Bill (Amendment) Act
No. 6 of 1948

Date of Assent: August 28, 1948

Government of Ceylon
Parliament of Ceylon
Bill No. 6 of 1948
An Act to amend the Higher Education Development Bill, 1947.

River Valleys Development Board (Amendment)
Act, No. 6 of 1965

L. D.—O. 45/63.

AN ACT TO AMEND THE GAL OYA DEVELOPMENT BOARD ACT.

Chapter 260,
Volume IX,
Page 561.

[Date of Assent: August 26, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the River Valleys Development Board (Amendment) Act, No. 6 of 1965. Short title.

2. (1) In the Gal Oya Development Board Act, hereinafter referred to as the "principal Act", and in any other written law, there shall be substituted—

(a) for the words "Gal Oya Development Board Act", the words, "River Valleys Development Board Act", and

(b) for the words "Gal Oya Development Board", the words "River Valleys Development Board".

" Gal Oya Development Board Act " and " Gal Oya Development Board " to be known respectively as " River Valleys Development Board Act " and " River Valleys Development Board ".

(2) Every reference to the Gal Oya Development Board Act and the Gal Oya Development Board in any notice, notification, instrument or other document shall be read and construed as a reference respectively to the River Valleys Development Board Act and the River Valleys Development Board.

3. Section 6 of the principal Act is hereby amended as follows:—

Amendment of
section 6 of
the principal
Act.

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

(a) by the substitution, for the words 'within the area (hereinafter referred to as the "area of authority")', of the words 'within any area (hereinafter referred to as an "area of authority")', and

(b) by the substitution, in paragraph (b) of that sub-section, for the words "areas as may be declared", of the words "areas in any part of the Island as may from time to time be declared";

2 *River Valleys Development Board (Amendment) Act, No. 6 of 1965*

(2) in sub-section (2) of that section, by the substitution, for the words "until it has been approved", of the words "until such Order together with the plan of development and the estimated cost has been approved";

(3) in sub-sections (3), (4) and (5) of that section, by the substitution, for the words "the area of authority", wherever those words may occur collectively in those sub-sections, of the words "an area of authority"; and

(4) by the substitution, for the marginal note thereto, of the following new marginal note:—

"Areas of authority".

Amendment of
section 7 of
the principal
Act.

4. Section 7 of the principal Act is hereby amended as follows:—

(1) in sub-section (1) of that section, by the substitution, for the words "the area of authority", of the words "each area of authority"; and

(2) in sub-section (2) of that section, by the substitution, for the words "within the area of authority", of the words "within an area of authority".

Amendment of
section 8 of
the principal
Act.

5. Section 8 of the principal Act is hereby amended as follows:—

(1) in paragraph (a) of that section, by the substitution, for the words "the undeveloped area", of the words "each undeveloped area"; and

(2) in paragraph (h) of that section, by the substitution, for the words "the area of authority", of the words "each area of authority".

Amendment of
section 11 of
the principal
Act.

6. Section 11 of the principal Act is hereby amended by the substitution, for the words "at the date on which the Board is established", of the words "at the date on which the Board is established or the date with effect from which any area is declared to be within the control of the Board under section 6".

*River Valleys Development Board (Amendment) 3
Act, No. 6 of 1965*

7. Section 12 of the principal Act is hereby amended by the substitution, for the words "the undeveloped area", of the words "an undeveloped area".

Amendment of
section 12 of
the principal
Act.

8. Section 13 of the principal Act is hereby amended as follows:—

Amendment of
section 13 of
the principal
Act.

(1) in sub-section (1) of that section, by the substitution, for the words "within the area of authority", of the words "within an area of authority"; and

(2) in sub-section (3) of that section, by the substitution, for the words "within the undeveloped area", of the words "within an undeveloped area".

9. Section 14 of the principal Act is hereby amended, in sub-section (1) of that section, by the substitution, for the words "the area of authority", wherever those words occur collectively in that sub-section, of the words "any area of authority".

Amendment of
section 14 of
the principal
Act.

10. Section 15 of the principal Act is hereby amended by the substitution, for the words "the undeveloped area", wherever those words occur collectively in that section, of the words "an undeveloped area".

Amendment of
section 15 of
the principal
Act.

11. Section 16 of the principal Act is hereby amended, in sub-section (1) of that section, by the substitution, for the words "the area of authority", of the words "an area of authority".

Amendment of
section 16 of
the principal
Act.

12. Section 17 of the principal Act is hereby amended by the substitution, for the words "the undeveloped area", wherever those words occur collectively in that section, of the words "an undeveloped area".

Amendment of
section 17 of
the principal
Act.

13. Section 20 of the principal Act is hereby amended as follows:—

Amendment of
section 20 of
the principal
Act.

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

(a) by the substitution, for the words "shall have effect in the undeveloped area", of the words "shall have effect in every undeveloped area";

4 *River Valleys Development Board (Amendment) Act, No. 6 of 1965*

(b) by the substitution, in paragraphs (a) and (b) of that sub-section, for the words "the undeveloped area", of the words "an undeveloped area"; and

(2) in sub-sections (2) and (3) of that section, by the substitution, for the words "the undeveloped area", wherever those words occur collectively in those sub-sections, of the words "an undeveloped area".

**Amendment of
section 22 of
the principal
Act.**

14. Section 22 of the principal Act is hereby amended, in sub-section (1) of that section, as follows:—

(1) by the substitution, for the words "the area of authority", wherever those words occur collectively in that sub-section, of the words "any area of authority"; and

(2) by the substitution, for the words "the undeveloped area", wherever those words occur collectively in that sub-section, of the words "any undeveloped area".

**Replacement of
section 25 of
the principal
Act.**

15. Section 25 of the principal Act is hereby repealed, and the following new section substituted therefor:—

**Accounts of
the Board and
audit of such
accounts.**

25. (1) The Board shall cause proper accounts of its income and expenditure to be kept and shall prepare an annual statement of accounts relating to its business in such form and containing such particulars as the Minister with the concurrence of the Minister of Finance may from time to time specify.

(2) The accounts of the Board for each financial year shall be audited by the Auditor-General. For the purpose of assisting him in the audit of such accounts, the Auditor-General may employ the services of any qualified auditor or auditors who shall act under his direction and control.

(3) For the purpose of meeting the expenses incurred by him in the audit of the accounts of the Board, the Auditor-General shall be paid by the Board such remuneration as the Minister may determine with the concurrence of the Minister of Finance. Any remuneration received from the Board by the Auditor-General shall, after deducting any sums paid by him to any qualified auditor employed by him for the purposes of such audit, be credited to the Consolidated Fund of Ceylon.

(4) The Auditor-General shall examine the accounts of the Board and furnish a report—

- (a) stating whether he has or has not obtained all the information and explanations required by him;
- (b) stating whether the accounts referred to in the report are properly drawn up so as to exhibit a true and fair view of the affairs of the Board; and
- (c) drawing attention to any item in the accounts which in his opinion may be of interest to the Senate and the House of Representatives in any examination of the activities and accounts of the Board.

(5) The Auditor-General shall transmit his report to the Board.

(6) The Auditor-General and any person assisting the Auditor-General in the audit of the accounts of the Board shall have access to all such books, deeds, contracts, accounts, vouchers and other documents of the Board as the Auditor-General may consider necessary for the purposes of the audit, and shall be furnished by the Board or its officers

6 River Valleys Development Board (Amendment) Act, No. 6 of 1965

with such information within their knowledge as may be required for such purposes.

(7) For the purposes of this section, the expression "qualified auditor" means any person who is registered as an auditor under the Companies Ordinance.'

Replacement of section 26 of the principal Act.

16. Section 26 of the principal Act is hereby repealed, and the following new section substituted therefor:—

"Report of Board and copies of Auditor-General's report, and statement of accounts, to be sent to Minister and laid before the Senate and the House of Representatives.

26. (1) The Board shall, as soon as possible, after the end of each financial year of the Board, make to the Minister a report on the exercise and performance by the Board of its powers and duties during that year and on its policy and programme. The Minister shall lay a copy of such report before the Senate and the House of Representatives.

(2) The Board shall, on receipt of the Auditor-General's report in each year, transmit to the Minister—

- (a) a copy of such report, and
- (b) a copy of the statement of accounts prepared under sub-section (1) of section 25.

(3) The Minister shall lay copies of the report and statement referred to in sub-section (2) before the Senate and the House of Representatives before the end of the year next following the financial year to which such report and statement of accounts relate."

Amendment of section 28 of the principal Act.

17. Section 28 of the principal Act is hereby amended, in sub-section (1) of that section, as follows:—

- (1) by the substitution, for the words "the area of authority", of the words "an area of authority"; and

(2) by the substitution, for the words "the undeveloped area", of the words "an undeveloped area".

18. Section 29 of the principal Act is hereby amended by the substitution, for the words "the undeveloped area", of the words "an undeveloped area".

Amendment of
section 29 of
the principal
Act.

19. Section 38 of the principal Act is hereby amended by the insertion, immediately after the definition of "Chairman", of the following new definition:—

Amendment of
section 38 of
the principal
Act.

"developed area" includes any area declared to be, or to be a part of, a Municipality under the Municipal Councils Ordinance or a town under the Urban Councils Ordinance or the Town Councils Ordinance, or any area within the jurisdiction of a Village Council declared to be a built-up locality under section 37 (7) of the Village Councils Ordinance; '.

systematic "unconscious" behavior of the human being.

PARLIAMENT OF CEYLON

1st Session 1965-66



Appropriation Act, No. 7 of 1965

Date of Assent : September 30, 1965

Printed on the Orders of Government

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Appropriation Act, No. 7 of 1965

L. D.—O. 153/34.

AN ACT TO PROVIDE FOR THE SERVICE OF THE FINANCIAL YEAR, 1965-66, TO AUTHORIZE THE RAISING OF LOANS IN OR OUTSIDE CEYLON FOR THE PURPOSE OF SUCH SERVICE, TO MAKE FINANCIAL PROVISION IN RESPECT OF CERTAIN ACTIVITIES OF THE GOVERNMENT DURING THAT FINANCIAL YEAR, TO ENABLE THE PAYMENT BY WAY OF ADVANCES OUT OF THE CONSOLIDATED FUND OF CEYLON OR ANY OTHER FUND OR MONEYS OF, OR AT THE DISPOSAL OF, THE GOVERNMENT, OF MONEYS REQUIRED DURING THAT FINANCIAL YEAR FOR EXPENDITURE ON SUCH ACTIVITIES, TO PROVIDE FOR THE REFUND OF SUCH MONEYS TO THAT CONSOLIDATED FUND, AND TO MAKE PROVISION FOR MATTERS CONNECTED WITH OR INCIDENTAL TO THE AFORESAID MATTERS.

[Date of Assent : September 30, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the **Appropriation Act, No. 7 of 1965.** Short title.

2. (1) Without prejudice to any other law authorizing any expenditure, the expenditure of the Government, which it is estimated will be rupees two thousand two hundred and twenty-three million two hundred and seventy-three thousand eight hundred and eighty-one for the service of the financial year beginning on October 1, 1965, and ending on September 30, 1966, shall be met—

Appropriation
for financial
year, 1965-66.

(a) from payments which are hereby authorized to be made out of the Consolidated Fund of Ceylon, or any other fund or moneys of, or at the disposal of, the Government ; and

(b) from the proceeds of loans which are hereby authorized to be raised, whether in or outside Ceylon, for and on behalf of the Government, so however, that the aggregate of such proceeds does not exceed rupees six hundred and twenty million.

The sum of rupees two thousand two hundred and twenty-three million two hundred and seventy-three thousand eight hundred and eighty-one hereinbefore referred to may be expended as specified in the First Schedule to this Act.

(2) The provisions of sub-section (1) of this section shall have effect without prejudice to the provisions of any other written law authorizing the raising of loans for and on behalf of the Government.

Financial provision in respect of certain activities of the Government for the financial year, 1965-66.

3. (1) The receipts of the Government, during the financial year referred to in section 2, from each activity specified in column I of the Second Schedule to this Act shall be credited to the account of such activity, but the aggregate of the receipts so credited shall not exceed the maximum limit specified in the corresponding entry in column III of that Schedule. Any receipts from such activity in excess of such maximum limit shall be credited to the Consolidated Fund of Ceylon.

(2) The expenditure incurred by the Government, during the financial year referred to in section 2, on each activity specified in column I of the Second Schedule to this Act shall be paid out of the receipts of the Government from such activity during that financial year, but such expenditure shall not exceed the maximum limit specified in the corresponding entry in column II of that Schedule.

(3) The debit balance, outstanding at the end of the financial year referred to in section 2, of any activity specified in column I of the Second Schedule to this Act shall not exceed the maximum limit specified in the corresponding entry in column IV of that Schedule, and the total liabilities of that activity at the end of that financial year shall not exceed the maximum limit specified in the corresponding entry in column V of that Schedule.

4. Whenever, at any time during the financial year referred to in section 2, the receipts of the Government from any activity specified in column I of the Second Schedule to this Act are insufficient to meet the expenditure incurred by the Government on such activity, the Minister of Finance may, from time to time, by Order direct that such sums as he may deem necessary to meet such expenditure shall be payable, by way of advances, out of the Consolidated Fund of Ceylon, or any other fund or moneys of, or at the disposal of, the Government, so however, that the aggregate of the sums so advanced does not exceed the maximum limit of expenditure specified in the corresponding entry in column II of that Schedule. Any sums so advanced in respect of such activity shall be refunded to that Consolidated Fund in such manner as the Minister of Finance may by Order direct.

Payment from the Consolidated Fund, or any other fund or moneys of, or at the disposal of the Government, of advances for expenditure on the activities referred to in section 3 during the financial year, 1965-66.

5. Any moneys which, by virtue of the provisions of the First Schedule to this Act, have been allocated to any vote other than Votes Nos. 3, 5 and 7, appearing under any head specified in that Schedule but have not been expended and are not likely to be expended, may be transferred to any other vote under that head by order of the Secretary to the Treasury or other officer authorized by him.

Power to transfer unexpended moneys from one Vote to another Vote under the same head of expenditure.

6. The Minister of Finance, with the approval of the Government, may by Order vary or alter any of the maximum limits specified in column II, column III, column IV or column V, of the Second Schedule to this Act. Any such Order shall, if so expressed therein, be deemed to have had effect from such date prior to the date of the making of such Order as may be specified therein.

Power of Minister of Finance to vary the maximum limits specified in the Second Schedule to this Act.

7. The House of Representatives may, by resolution, amend the Second Schedule to this Act, by adding to the appropriate columns of that Schedule, any activity and all or any of the maximum limits relating to such activity.

Power of House of Representatives to amend the Second Schedule to this Act.

FIRST SCHEDULE

Sums payable for general services

Rs.

Head 1, His Excellency the Governor-General		
Vote No. 1, Personal emoluments and other allowances of staff	..	259,664
Vote No. 2, Administration Charges—Recurrent Expenditure	..	160,250
Head 2, Prime Minister		
Vote No. 1, Personal emoluments and other allowances of staff	..	241,019
Vote No. 2, Administration Charges—Recurrent Expenditure	..	150,250
Head 3, Judges of the Supreme Court		
Vote No. 1, Personal emoluments and other allowances of staff	..	627,024
Vote No. 2, Administration Charges—Recurrent Expenditure	..	63,950
Vote No. 3, Administration Charges—Capital Expenditure		15,000
Head 4, Cabinet Office		
Vote No. 1, Personal emoluments and other allowances of staff	..	120,031
Vote No. 2, Administration Charges—Recurrent Expenditure	..	11,650
Head 5, Senate		
Vote No. 1, Personal emoluments and other allowances of staff	..	382,888
Vote No. 2, Administration Charges—Recurrent Expenditure	..	192,850
Vote No. 3, Administration Charges—Capital Expenditure		15,000
Head 6, House of Representatives		
Vote No. 1, Personal emoluments and other allowances of staff	..	824,715
Vote No. 2, Administration Charges—Recurrent Expenditure	..	1,581,235
Head 7, Judicial Service Commission		
Vote No. 1, Personal emoluments and other allowances of staff	..	96,267
Vote No. 2, Administration Charges—Recurrent Expenditure	..	5,833

Rs.

Head	8, Public Service Commission	
	Vote No. 1, Personal emoluments and other allowances of staff	210,127
	Vote No. 2, Administration Charges—Recurrent Expenditure	21,850
Head	9, Audit Office	
	Vote No. 1, Personal emoluments and other allowances of staff	3,258,447
	Vote No. 2, Administration Charges—Recurrent Expenditure	421,150
Head	10, Office of the Leader of the House of Representatives	
	Vote No. 1, Personal emoluments and other allowances of staff	62,498
	Vote No. 2, Administration Charges—Recurrent Expenditure	3,650
Head	11, Office of the Leader of the Opposition in the House of Representatives	
	Vote No. 1, Personal emoluments and other allowances of staff	55,645
	Vote No. 2, Administration Charges—Recurrent Expenditure	1,200
Head	12, Department of Elections (Parliamentary and Local Bodies)	
	Vote No. 1, Personal emoluments and other allowances of staff	879,100
	Vote No. 2, Administration Charges—Recurrent Expenditure	1,854,578
Head	14, Minister of Defence and External Affairs	
	Vote No. 1, Personal emoluments and other allowances of staff	1,154,984
	Vote No. 2, Administration Charges—Recurrent Expenditure	1,711,221
	Vote No. 4, Services provided by the Department—Recurrent Expenditure	359,000
	Vote No. 5, Services provided by the Department—Capital Expenditure	2,000,000

Rs.

Head 15, Army

Vote No. 1, Personal emoluments and other allowances of staff	22,493,773
Vote No. 2, Administration Charges—Recurrent Expenditure	11,821,198
Vote No. 3, Administration Charges—Capital Expenditure	1,435,000

Head 16, Royal Ceylon Navy

Vote No. 1, Personal emoluments and other allowances of staff	10,480,000
Vote No. 2, Administration Charges—Recurrent Expenditure	4,920,570
Vote No. 3, Administration Charges—Capital Expenditure	2,800,000

Head 17, Royal Ceylon Air Force

Vote No. 1, Personal emoluments and other allowances of staff	8,500,760
Vote No. 2, Administration Charges—Recurrent Expenditure	4,647,740
Vote No. 3, Administration Charges—Capital Expenditure	432,000

Head 18, Police

Vote No. 1, Personal emoluments and other allowances of staff	34,283,455
Vote No. 2, Administration Charges—Recurrent Expenditure	8,651,250
Vote No. 3, Administration Charges—Capital Expenditure	600,000

Head 19, Department of External Affairs Abroad

Vote No. 1, Personal emoluments and other allowances of staff	6,107,508
Vote No. 2, Administration Charges—Recurrent Expenditure	3,273,524
Vote No. 4, Services provided by the Department—Recurrent Expenditure	112,334

Head 20, Department of Immigration, Emigration and Registration of Indian and Pakistani Residents

Vote No. 1, Personal emoluments and other allowances of staff	1,601,718
Vote No. 2, Administration Charges—Recurrent Expenditure	2,151,967
Vote No. 3, Administration Charges—Capital Expenditure	15,000

Rs.

Head 22, Minister of Planning and Economic Affairs		
Vote No. 1, Personal emoluments and other allowances of staff	188,710	
Vote No. 2, Administration Charges—Recurrent Expenditure	203,500	
Vote No. 3, Administration Charges—Capital Expenditure	12,000	
Head 23, Department of National Planning		
Vote No. 1, Personal emoluments and other allowances of staff	428,995	
Vote No. 2, Administration Charges—Recurrent Expenditure	26,500	
Head 24, Department of Plan Implementation		
Vote No. 1, Personal emoluments and other allowances of staff	109,050	
Vote No. 2, Administration Charges—Recurrent Expenditure	26,000	
Head 25, Department of Foreign Aid		
Vote No. 1, Personal emoluments and other allowances of staff	122,510	
Vote No. 2, Administration Charges—Recurrent Expenditure	21,500	
Head 26, Minister of State		
Vote No. 1, Personal emoluments and other allowances of staff	170,000	
Vote No. 2, Administration Charges—Recurrent Expenditure	12,600	
Head 27, Department of Information and Broadcasting		
Vote No. 1, Personal emoluments and other allowances of staff	3,750,530	
Vote No. 2, Administration Charges—Recurrent Expenditure	3,066,988	
Vote No. 3, Administration Charges—Capital Expenditure	475,000	
Head 28, Government Tourist Bureau		
Vote No. 1, Personal emoluments and other allowances of staff	232,815	
Vote No. 2, Administration Charges—Recurrent Expenditure	453,237	
Vote No. 6, Economic Development—Recurrent Expenditure	233,757	

Rs.

Head 29, Zoological Gardens

Vote No. 1, Personal emoluments and other allowances of staff	345,318
Vote No. 2, Administration Charges—Recurrent Expenditure	354,900
Vote No. 3, Administration Charges—Capital Expenditure	35,000

Head 30, Department of Wild Life

Vote No. 1, Personal emoluments and other allowances of staff	522,529
Vote No. 2, Administration Charges—Recurrent Expenditure	144,600
Vote No. 3, Administration Charges—Capital Expenditure	24,000

Head 31, Government Press

Vote No. 1, Personal emoluments and other allowances of staff	6,137,689
Vote No. 2, Administration Charges—Recurrent Expenditure	5,578,551
Vote No. 3, Administration Charges—Capital Expenditure	2,000,000

Head 32, Department of Government Archivist

Vote No. 1, Personal emoluments and other allowances of staff	240,780
Vote No. 2, Administration Charges—Recurrent Expenditure	99,050
Vote No. 3, Administration Charges—Capital Expenditure	10

Head 35, Minister of Finance

Vote No. 1, Personal emoluments and other allowances of staff	276,778
Vote No. 2, Administration Charges—Recurrent Expenditure	22,150

Head 36, Treasury

Vote No. 1, Personal emoluments and other allowances of staff	2,746,550
Vote No. 2, Administration Charges—Recurrent Expenditure	246,200

Head 37, Pensions

Vote No. 2, Administration Charges—Recurrent Expenditure	63,121,500
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Rs.

Head 38, Public Debt

Vote No. 2, Administration Charges—Recurrent Expenditure	91,180
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Head 39, Loan Board

Vote No. 1, Personal emoluments and other allowances of staff	43,595
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Vote No. 2, Administration Charges—Recurrent Expenditure	700
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Head 40, Government Stores

Vote No. 1, Personal emoluments and other allowances of staff	1,580,016
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Vote No. 2, Administration Charges—Recurrent Expenditure	201,280
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Vote No. 3, Administration Charges—Capital Expenditure	21,500
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Head 41, Department of Inland Revenue

Vote No. 1, Personal emoluments and other allowances of staff	5,983,091
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Vote No. 2, Administration Charges—Recurrent Expenditure	694,222
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Head 42, Customs

Vote No. 1, Personal emoluments and other allowances of staff	4,278,648
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Vote No. 2, Administration Charges—Recurrent Expenditure	756,200
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Vote No. 3, Administration Charges—Capital Expenditure	275,000
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Head 43, Department of Census and Statistics

Vote No. 1, Personal emoluments and other allowances of staff	2,427,052
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Vote No. 2, Administration Charges—Recurrent Expenditure	916,349
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Head 44, National Savings Movement

Vote No. 1, Personal emoluments and other allowances of staff	206,575
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Vote No. 2, Administration Charges—Recurrent Expenditure	78,180
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Rs.

Head 45, Widows' and Orphans' Pension Office		
Vote No. 1, Personal emoluments and other allowances of staff	313,388	
Vote No. 2, Administration Charges—Recurrent Expenditure	12,250	
Head 46, Combined Services		
Vote No. 1, Personal emoluments and other allowances of staff	375,561	
Vote No. 2, Administration Charges—Recurrent Expenditure	147,200	
Head 47, Miscellaneous Services		
Vote No. 2, Administration Charges—Recurrent Expenditure	15,463,020	
Vote No. 4, Services provided by the Department—Recurrent Expenditure	625,000	
Vote No. 5, Services provided by the Department—Capital Expenditure	25,000,010	
Vote No. 6, Economic Development—Recurrent Expenditure	5,000	
Vote No. 7, Economic Development—Capital Expenditure	5,445,800	
Head 55, Minister of Land, Irrigation and Power		
Vote No. 1, Personal emoluments and other allowances of staff	530,137	
Vote No. 2, Administration Charges—Recurrent Expenditure	27,760	
Vote No. 6, Economic Development—Recurrent Expenditure	3,000	
Vote No. 7, Economic Development—Capital Expenditure	55,100,000	
Head 56, Land Commissioner		
Vote No. 1, Personal emoluments and other allowances of staff	4,854,622	
Vote No. 2, Administration Charges—Recurrent Expenditure	625,000	
Vote No. 6, Economic Development—Recurrent Expenditure	51,388	
Vote No. 7, Economic Development—Capital Expenditure	16,500,000	
Head 57, Land Settlement Department		
Vote No. 1, Personal emoluments and other allowances of staff	398,158	
Vote No. 2, Administration Charges—Recurrent Expenditure	50,700	

Rs.

Head 58, Survey Department

Vote No. 1, Personal emoluments and other allowances of staff ..	8,604,505
Vote No. 2, Administration Charges—Recurrent Expenditure ..	13,621,716
Vote No. 3, Administration Charges—Capital Expenditure ..	30,000
Vote No. 6, Economic Development—Recurrent Expenditure ..	100,000

Head 59, Forest Department

Vote No. 1, Personal emoluments and other allowances of staff ..	2,216,814
Vote No. 2, Administration Charges—Recurrent Expenditure ..	430,561
Vote No. 6, Economic Development—Recurrent Expenditure ..	102,000
Vote No. 7, Economic Development—Capital Expenditure ..	3,200,000

Head 60, Irrigation Department

Vote No. 1, Personal emoluments and other allowances of staff ..	2,361,290
Vote No. 2, Administration Charges—Recurrent Expenditure ..	655,710
Vote No. 6, Economic Development—Recurrent Expenditure ..	13,341,819
Vote No. 7, Economic Development—Capital Expenditure ..	30,000,000

Head 61, Valuation Department

Vote No. 1, Personal Emoluments and other allowances of staff ..	1,072,755
Vote No. 2, Administration Charges—Recurrent Expenditure ..	233,180

Head 62, Land Development Department

Vote No. 1, Personal emoluments and other allowances of staff ..	967,208
Vote No. 2, Administration Charges—Recurrent Expenditure ..	73,693
Vote No. 3, Administration Charges—Capital Expenditure ..	38,282
Vote No. 6, Economic Development—Recurrent Expenditure ..	4,304,949
Vote No. 7, Economic Development—Capital Expenditure ..	18,879,755

Head 63, Electrical Department (Commercialised Activities)

Vote No. 1, Personal emoluments and other allowances of staff ..	5,781,362
Vote No. 2, Administration Charges—Recurrent Expenditure ..	48,097,725
Vote No. 3, Administration Charges—Capital Expenditure ..	550,000
Vote No. 7, Economic Development—Capital Expenditure ..	45,000,000

Rs.

Head 64, Electrical Department (Non-Commercialised Activities)		
Vote No. 1, Personal emoluments and other allowances of staff	..	.. .. .. 79,800
Vote No. 2, Administration Charges—Recurrent Expenditure	..	.. .. .. 4,781,150
Vote No. 3, Administration Charges—Capital Expenditure		1,700,000
Head 70, Minister of Home Affairs		
Vote No. 1, Personal emoluments and other allowances of staff	..	.. .. .. 411,638
Vote No. 2, Administration Charges—Recurrent Expenditure	..	.. .. .. 113,500
Head 71, Provincial Administration		
Vote No. 1, Personal emoluments and other allowances of staff	..	.. .. .. 23,510,806
Vote No. 2, Administration Charges—Recurrent Expenditure	..	.. .. .. 1,770,940
Vote No. 3, Administration Charges—Capital Expenditure		600,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	..	.. .. .. 215,000
Head 72, Registrar-General		
Vote No. 1, Personal emoluments and other allowances of staff	..	.. .. .. 3,637,380
Vote No. 2, Administration Charges—Recurrent Expenditure	..	.. .. .. 248,120
Head 73, Department of Mosques and Muslim Charitable Trusts		
Vote No. 1, Personal emoluments and other allowances of staff	..	.. .. .. 49,431
Vote No. 2, Administration Charges—Recurrent Expenditure	..	.. .. .. 21,854
Head 74, Excise Department		
Vote No. 1, Personal emoluments and other allowances of staff	..	.. .. .. 2,650,968
Vote No. 2, Administration Charges—Recurrent Expenditure	..	.. .. .. 528,195
Vote No. 3, Administration Charges—Capital Expenditure		50,000
Vote No. 6, Economic Development—Recurrent Expenditure	..	.. .. .. 4,795
Vote No. 7, Economic Development—Capital Expenditure		1,000,000
Head 75, Kandyan Peasantry Rehabilitation Scheme		
Vote No. 5, Services provided by the Department—Capital Expenditure	..	.. .. .. 650,000
Vote No. 7, Economic Development—Capital Expenditure		3,450,000

Rs.

Head 76, Department of Rural Development and Small Industries		
Vote No. 1, Personal emoluments and other allowances of staff	7,200,495	
Vote No. 2, Administration Charges—Recurrent Expenditure	885,500	
Vote No. 4, Services provided by the Department—Recurrent Expenditure	902,558	
Vote No. 5, Services provided by the Department—Capital Expenditure	1,600,000	
Vote No. 6, Economic Development—Recurrent Expenditure	770,250	
Vote No. 7, Economic Development—Capital Expenditure	9,500,000	
Head 80, Minister of Health		
Vote No. 1, Personal emoluments and other allowances of staff	280,064	
Vote No. 2, Administration Charges—Recurrent Expenditure	9,550	
Head 81, Department of Health		
Vote No. 1, Personal emoluments and other allowances of staff	1,763,100	
Vote No. 2, Administration Charges—Recurrent Expenditure	258,259	
Vote No. 4, Services provided by the Department—Recurrent Expenditure	155,122,577	
Vote No. 5, Services provided by the Department—Capital Expenditure	2,184,735	
Head 82, Department of Ayurveda		
Vote No. 1, Personal emoluments and other allowances of staff	100,859	
Vote No. 4, Services provided by the Department—Recurrent Expenditure	3,651,820	
Vote No. 5, Services provided by the Department—Capital Expenditure	85,000	
Head 85, Minister of Nationalised Services		
Vote No. 1, Personal emoluments and other allowances of staff	218,286	
Vote No. 2, Administration Charges—Recurrent Expenditure	863,666	
Vote No. 7, Economic Development—Capital Expenditure	10	

Rs.

Head 86, Colombo Port Commission

Vote No. 1, Personal emoluments and other allowances of staff	10,214,497
Vote No. 2, Administration Charges—Recurrent Expenditure	7,813,585
Vote No. 3, Administration Charges—Capital Expenditure	600,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	1,422,000
Vote No. 5, Services provided by the Department—Capital Expenditure	150,000
Vote No. 6, Economic Development—Recurrent Expenditure	2,663,702
Vote No. 7, Economic Development—Capital Expenditure	14,000,000

Head 87, Coast Lights

Vote No. 1, Personal emoluments and other allowances of staff	87,735
Vote No. 2, Administration Charges—Recurrent Expenditure	29,200
Vote No. 3, Administration Charges—Capital Expenditure	72,500

Head 90, Minister of Industries and Fisheries

Vote No. 1, Personal emoluments and other allowances of staff	132,330
Vote No. 2, Administration Charges—Recurrent Expenditure	16,273
Vote No. 3, Administration Charges—Capital Expenditure	11,000
Vote No. 6, Economic Development—Recurrent Expenditure	860,526
Vote No. 7, Economic Development—Capital Expenditure	112,000,000

Head 91, Geological Survey Department

Vote No. 6, Economic Development—Recurrent Expenditure	1,118,243
Vote No. 7, Economic Development—Capital Expenditure	171,000

Head 92, Salt Department

Vote No. 1, Personal emoluments and other allowances of staff	645,253
Vote No. 2, Administration Charges—Recurrent Expenditure	6,620
Vote No. 6, Economic Development—Recurrent Expenditure	7,000
Vote No. 7, Economic Development—Capital Expenditure	2,000,000

Rs.

Head 93, Department of Fisheries

Vote No. 1, Personal emoluments and other allowances of staff	1,075,452
Vote No. 2, Administration Charges—Recurrent Expenditure	276,698
Vote No. 3, Administration Charges—Capital Expenditure	24,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	22,000
Vote No. 5, Services provided by the Department—Capital Expenditure	700,000
Vote No. 6, Economic Development—Recurrent Expenditure	865,831
Vote No. 7, Economic Development—Capital Expenditure	6,000,000

Head 98, Minister of Commerce and Trade

Vote No. 1, Personal emoluments and other allowances of staff	330,387
Vote No. 2, Administration Charges—Recurrent Expenditure	55,500

Head 99, Department of Commerce

Vote No. 1, Personal emoluments and other allowances of staff	705,086
Vote No. 2, Administration Charges—Recurrent Expenditure	2,128,630

Head 100, Department of Registrar of Companies

Vote No. 1, Personal emoluments and other allowances of staff	446,259
Vote No. 2, Administration Charges—Recurrent Expenditure	31,600

Head 101, Department of Controller of Imports and Exports

Vote No. 1, Personal emoluments and other allowances of staff	1,702,285
Vote No. 2, Administration Charges—Recurrent Expenditure	390,200

Head 102, Department of Merchant Shipping

Vote No. 1, Personal emoluments and other allowances of staff	90,352
Vote No. 2, Administration Charges—Recurrent Expenditure	3,850

Rs.

Head 103, Department of Co-operative Development		
Vote No. 1, Personal emoluments and other allowances of staff	8,266,707	
Vote No. 2, Administration Charges—Recurrent Expenditure	1,307,640	
Vote No. 4, Services provided by the Department—Recurrent Expenditure	5,000	
Vote No. 7, Economic Development—Capital Expenditure	100,000	
Head 104, Department of Commodity Purchase		
Vote No. 3, Administration Charges—Capital Expenditure	453,803	
Head 105, Minister of Justice		
Vote No. 1, Personal emoluments and other allowances of staff	469,514	
Vote No. 2, Administration Charges—Recurrent Expenditure	28,200	
Vote No. 4, Services provided by the Department—Recurrent Expenditure	50,000	
Head 106, Revision of Legislative Enactments and Subsidiary Legislation		
Vote No. 1, Personal emoluments and other allowances of staff	14,241	
Vote No. 2, Administration Charges—Recurrent Expenditure	100	
Head 107, District Courts		
Vote No. 1, Personal emoluments and other allowances of staff	2,707,368	
Vote No. 2, Administration Charges—Recurrent Expenditure	261,050	
Head 108, Courts of Requests and Magistrates' Courts		
Vote No. 1, Personal emoluments and other allowances of staff	2,205,834	
Vote No. 2, Administration Charges—Recurrent Expenditure	334,935	
Head 109, Fiscal's Department		
Vote No. 1, Personal emoluments and other allowances of staff	1,562,637	
Vote No. 2, Administration Charges—Recurrent Expenditure	802,005	
Head 110, Conciliation Boards		
Vote No. 1, Personal emoluments and other allowances of staff	137,967	
Vote No. 2, Administration Charges—Recurrent Expenditure	6,500	

Rs.

Head 111, Attorney-General

Vote No. 1, Personal emoluments and other allowances of staff	1,029,120
Vote No. 2, Administration Charges—Recurrent Expenditure	378,200

Head 112, Legal Draftsman

Vote No. 1, Personal emoluments and other allowances of staff	399,243
Vote No. 2, Administration Charges—Recurrent Expenditure	5,500

Head 113, Rural Courts

Vote No. 1, Personal emoluments and other allowances of staff	1,285,816
Vote No. 2, Administration Charges—Recurrent Expenditure	173,787

Head 114, Debt Conciliation Board

Vote No. 1, Personal emoluments and other allowances of staff	89,339
Vote No. 2, Administration Charges—Recurrent Expenditure	12,826

Head 115, Department of the Bribery Commissioner

Vote No. 1, Personal emoluments and other allowances of staff	273,452
Vote No. 2, Administration Charges—Recurrent Expenditure	25,650

Head 116, Official Language Department

Vote No. 1, Personal emoluments and other allowances of staff	1,465,560
Vote No. 2, Administration Charges—Recurrent Expenditure	113,250

Head 117, Registrar of the Supreme Court

Vote No. 1, Personal emoluments and other allowances of staff	911,140
Vote No. 2, Administration Charges—Recurrent Expenditure	344,804

Head 118, Department of Prisons

Vote No. 1, Personal emoluments and other allowances of staff	5,990,650
Vote No. 2, Administration Charges—Recurrent Expenditure	3,704,280
Vote No. 3, Administration Charges—Capital Expenditure	15,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	68,000

Rs.

Head 119, Government Analyst

Vote No. 1, Personal emoluments and other allowances of staff	473,579
Vote No. 2, Administration Charges—Recurrent Expenditure	71,650
Vote No. 3, Administration Charges—Capital Expenditure	27,000

Head 120, Public Trustee

Vote No. 1, Personal emoluments and other allowances of staff	257,746
Vote No. 2, Administration Charges—Recurrent Expenditure	29,450

Head 125, Minister of Local Government

Vote No. 1, Personal emoluments and other allowances of staff	227,484
Vote No. 2, Administration Charges—Recurrent Expenditure	73,739

Head 126, Commissioner of Local Government

Vote No. 1, Personal emoluments and other allowances of staff	1,764,818
Vote No. 2, Administration Charges—Recurrent Expenditure	39,596,110
Vote No. 4, Services provided by the Department—Recurrent Expenditure	1,117,500
Vote No. 5, Services provided by the Department—Capital Expenditure	9,300,000
Vote No. 7, Economic Development—Capital Expenditure	300,000

Head 127, Local Government Service Commission

Vote No. 1, Personal emoluments and other allowances of staff	357,213
Vote No. 2, Administration Charges—Recurrent Expenditure	205,390

Head 128, Department of Town and Country Planning

Vote No. 1, Personal emoluments and other allowances of staff	404,011
Vote No. 2, Administration Charges—Recurrent Expenditure	29,350
Vote No. 5, Services provided by the Department—Capital Expenditure	1,000,000
Vote No. 6, Economic Development—Recurrent Expenditure	41,000

Rs.

Head 129, Department of Water Supply and Drainage

Vote No. 1, Personal emoluments and other allowances of staff	698,080
Vote No. 2, Administration Charges—Recurrent Expenditure	95,775
Vote No. 3, Administration Charges—Capital Expenditure	108,100
Vote No. 4, Services provided by the Department—Recurrent Expenditure	1,197,600
Vote No. 5, Services provided by the Department—Capital Expenditure	10,000,000
Vote No. 6, Economic Development—Recurrent Expenditure	196,010

Head 134, Minister of Agriculture and Food

Vote No. 1, Personal emoluments and other allowances of staff	326,966
Vote No. 2, Administration Charges—Recurrent Expenditure	29,600
Vote No. 7, Economic Development—Capital Expenditure	3,175,250

Head 135, Department of Agriculture

Vote No. 1, Personal emoluments and other allowances of staff	2,088,955
Vote No. 2, Administration Charges—Recurrent Expenditure	452,000
Vote No. 3, Administration Charges—Capital Expenditure	162,500
Vote No. 6, Economic Development—Recurrent Expenditure	27,051,513
Vote No. 7, Economic Development—Capital Expenditure	5,900,000

Head 136, Department of Agrarian Services

Vote No. 1, Personal emoluments and other allowances of staff	1,718,138
Vote No. 2, Administration Charges—Recurrent Expenditure	289,500
Vote No. 3, Administration Charges—Capital Expenditure	1,400,000
Vote No. 6, Economic Development—Recurrent Expenditure	4,511,524
Vote No. 7, Economic Development—Capital Expenditure	18,000,000

Head 137, Rubber Replanting Subsidy Scheme

Vote No. 7, Economic Development—Capital Expenditure	18,000,000
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Head 138, Coconut and Cocoa Rehabilitation Scheme

Vote No. 7, Economic Development—Capital Expenditure	11,094,000
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Rs.

Head 139, Food Commissioner

Vote No. 1, Personal emoluments and other allowances of staff	8,267,215
Vote No. 2, Administration Charges—Recurrent Expenditure	691,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	271,530,000
Vote No. 5, Services provided by the Department—Capital Expenditure	626,000
Vote No. 6, Economic Development—Recurrent Expenditure	35,575

Head 140, Marketing Department

Vote No. 1, Personal emoluments and other allowances of staff	1,101,538
Vote No. 2, Administration Charges—Recurrent Expenditure	617,813
Vote No. 4, Services provided by the Department—Recurrent Expenditure	1,500,000
Vote No. 6, Economic Development—Recurrent Expenditure	70,146
Vote No. 7, Economic Development—Capital Expenditure	600,000

Head 141, Department of Meteorology

Vote No. 1, Personal emoluments and other allowances of staff	1,079,097
Vote No. 2, Administration Charges—Recurrent Expenditure	127,475
Vote No. 3, Administration Charges—Capital Expenditure	25,010

Head 145, Minister of Education and Cultural Affairs

Vote No. 1, Personal emoluments and other allowances of staff	423,403
Vote No. 2, Administration Charges—Recurrent Expenditure	25,975
Vote No. 4, Services provided by the Department—Recurrent Expenditure	116,705
Vote No. 5, Services provided by the Department—Capital Expenditure	1,500,000

Head 146, Education Department

Vote No. 1, Personal emoluments and other allowances of staff	8,731,206
Vote No. 2, Administration Charges—Recurrent Expenditure	1,035,150
Vote No. 3, Administration Charges—Capital Expenditure	300,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	314,554,582
Vote No. 5, Services provided by the Department—Capital Expenditure	21,800,000

Head 147, Grants to Universities

Vote No. 4, Services provided by the Department—Re-		
current Expenditure .. .. ..	..	17,221,074

Head 148, Department of Technical Education and Training

Vote No. 1, Personal emoluments and other allowances of		
staff .. .. ..	..	174,591
Vote No. 2, Administration Charges—Recurrent Ex-		
penditure .. .. ..	..	104,850
Vote No. 6, Economic Development—Recurrent Ex-		
penditure .. .. ..	..	2,870,985
Vote No. 7, Economic Development—Capital Expenditure		513,010

Head 149, Department of Examinations

Vote No. 1, Personal emoluments and other allowances of		
staff .. .. ..	..	1,248,412
Vote No. 2, Administration Charges—Recurrent Ex-		
penditure .. .. ..	..	4,177,754
Vote No. 3, Administration Charges—Capital Expenditure		40,000

Head 150, Department of National Museums

Vote No. 4, Services provided by the Department—Re-		
current Expenditure .. .. ..	..	485,157

Head 151, Department of Cultural Affairs

Vote No. 1, Personal emoluments and other allowances of		
staff .. .. ..	..	160,304
Vote No. 2, Administration Charges—Recurrent Ex-		
penditure .. .. ..	..	20,000
Vote No. 4, Services provided by the Department—Re-		
current Expenditure .. .. ..	..	1,061,510

Head 152, Archaeological Department

Vote No. 4, Services provided by the Department—Re-		
current Expenditure .. .. ..	..	610,348
Vote No. 5, Services provided by the Department—Capital		
Expenditure .. .. ..	..	1,280,000

Head 158, Minister of Labour, Employment and Housing

Vote No. 1, Personal emoluments and other allowances of		
staff .. .. ..	..	184,096
Vote No. 2, Administration Charges—Recurrent Ex-		
penditure .. .. ..	..	11,900
Vote No. 3, Administration Charges—Capital Expenditure		1,800,000

Rs.

Head 159, Department of Labour

Vote No. 1, Personal emoluments and other allowances of staff	3,400,175
Vote No. 2, Administration Charges—Recurrent Expenditure	855,500
Vote No. 4, Services provided by the Department—Recurrent Expenditure	4,794,871
Vote No. 5, Services provided by the Department—Capital Expenditure	850,000

Head 160, Department of National Housing

Vote No. 1, Personal emoluments and other allowances of staff	1,173,198
Vote No. 2, Administration Charges—Recurrent Expenditure	122,977
Vote No. 4, Services provided by the Department—Recurrent Expenditure	5,000

Head 163, Minister of Public Works, Posts and Telecommunications

Vote No. 1, Personal emoluments and other allowances of staff	354,044
Vote No. 2, Administration Charges—Recurrent Expenditure	28,550

Head 164, Public Works Department

Vote No. 1, Personal emoluments and other allowances of staff	8,557,730
Vote No. 2, Administration Charges—Recurrent Expenditure	4,959,265
Vote No. 3, Administration Charges—Capital Expenditure	10,862,516
Vote No. 4, Services provided by the Department—Recurrent Expenditure	50,000
Vote No. 5, Services provided by the Department—Capital Expenditure	9,576,635
Vote No. 6, Economic Development—Recurrent Expenditure	23,667,291
Vote No. 7, Economic Development—Capital Expenditure	24,520,849

Head 165, Department of Posts and Telecommunications

Vote No. 1, Personal emoluments and other allowances of staff	62,480,220
Vote No. 2, Administration Charges—Recurrent Expenditure	11,834,413
Vote No. 3, Administration Charges—Capital Expenditure	246,765
Vote No. 7, Economic Development—Capital Expenditure	9,500,000

Rs.

Head 170, Minister of Communications

Vote No. 1, Personal emoluments and other allowances of staff	232,841
Vote No. 2, Administration Charges—Recurrent Expenditure	68,578

Head 171, Railway

Vote No. 1, Personal emoluments and other allowances of staff	36,955,000
Vote No. 2, Administration Charges—Recurrent Expenditure	40,808,750
Vote No. 3, Administration Charges—Capital Expenditure	1,000,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	90,000
Vote No. 5, Services provided by the Department—Capital Expenditure	350,000
Vote No. 6, Economic Development—Recurrent Expenditure	43,418,900
Vote No. 7, Economic Development—Capital Expenditure	26,500,000

Head 172, Civil Aviation

Vote No. 1, Personal emoluments and other allowances of staff	1,794,969
Vote No. 2, Administration Charges—Recurrent Expenditure	463,025
Vote No. 3, Administration Charges—Capital Expenditure	690,775
Vote No. 7, Economic Development—Capital Expenditure	20,000,000

Head 173, Commissioner of Motor Traffic

Vote No. 1, Personal emoluments and other allowances of staff	1,041,269
Vote No. 2, Administration Charges—Recurrent Expenditure	93,620

Head 180, Minister of Social Services

Vote No. 1, Personal emoluments and other allowances of staff	153,795
Vote No. 2, Administration Charges—Recurrent Expenditure	25,880

Rs.

Head 181, Department of Social Services

Vote No. 1, Personal emoluments and other allowances of staff	1,146,987
Vote No. 2, Administration Charges—Recurrent Expenditure	6,000
Vote No. 4, Services provided by the Department—Recurrent Expenditure	27,764,083
Vote No. 5, Services provided by the Department—Capital Expenditure	23,800

Head 182, Department of Probation and Child Care Services

Vote No. 1, Personal emoluments and other allowances of staff	225,952
Vote No. 4, Services provided by the Department—Recurrent Expenditure	4,087,132
Vote No. 5, Services provided by the Department—Capital Expenditure	17,000
	<hr/> 2,223,273,881 <hr/>

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Expenditure of the activities of Government	Maximum limits of Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	Rs.	Rs.	Rs.	Rs.	Rs.
His Excellency the Governor-General	1 ..	Advances to public officers	..	8,000 ..	6,000 ..	10,500 ..	..	..	..	..	..
Prime Minister	2 ..	Advances to public officers	..	20,000 ..	20,000 ..	40,000 ..	..	..	..	..	..
Judges of the Supreme Court	3 ..	Advances to public officers	..	20,000 ..	5,000 ..	15,000 ..	..	..	..	..	..
Cabinet Office	4 ..	Advances to public officers	..	5,000 ..	9,500 ..	28,000 ..	..	..	..	..	..
Senate	5 ..	Advances to public officers	..	25,000 ..	25,000 ..	80,000 ..	..	..	..	..	..
House of Representatives	6 ..	Advances to public officers	..	35,000 ..	25,000 ..	70,000 ..	..	..	..	..	..
Judicial Service Commission	7 ..	Advances to public officers	..	9,000 ..	6,000 ..	11,000 ..	..	..	..	..	..
Public Service Commission	8 ..	Advances to public officers	..	10,000 ..	9,500 ..	20,000 ..	..	..	..	..	..
Audit Office	9 ..	Advances to public officers	..	165,000 ..	170,000 ..	215,300 ..	..	..	..	..	..
Office of the Leader of the House of Representatives	10 ..	Advances to public officers	..	10,000 ..	13,000 ..	10,000 ..	..	..	..	..	..
Office of the Leader of the Opposition in the House of Representatives	11 ..	Advances to public officers	..	1,000 ..	700 ..	500 ..	..	..	..	..	..

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Expenditure of the activities of Government	Maximum limits of Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	V
			Rs.	Rs.	Rs.	Rs.	Rs.
Department of Elections (Parliamentary and Local Bodies)	12 ..	Advances to public officers	..	60,000 ..	55,000 ..	103,000 ..	—
Minister of Defence and External Affairs	13 ..	Advances to public officers	..	350,000 ..	350,000 ..	478,000 ..	—
Army	14 ..	Purchase of stores required for works services by the Ceylon Army Engi- neers, 3 Works Services	950,000 ..	950,000 ..	500,000 ..	50,000 ..	—
Navy	15 ..	Advances to public officers	..	975,000 ..	975,000 ..	800,000 ..	—
Air Force	16 ..	Advances to public officers	..	950,000 ..	950,000 ..	950,000 ..	—
	17 ..	Prepayments to Air Ministry, U.K. on account of training of R.Cy.A.F. personnel	300,000 ..	300,000 ..	250,000 ..	250,000 ..	—
Police	18 ..	Advances to public officers	..	385,000 ..	365,000 ..	280,000 ..	—
External Affairs Abroad	19 ..	Advances to public officers	..	1,400,000 ..	1,400,000 ..	885,000 ..	—
	20 ..	Purchase of new official cars	..	14,000 ..	2,000 ..	— ..	—
	21 ..	Running expenses of Ceylon Students' Welfare Centre in London	187,000 ..	102,000 ..	1,500 ..	1,500 ..	—

Minister of Planning and Economic Affairs	22 ..	Advances to public officers	..	20,000 ..	10,000 ..	10,000 ..	—
Minister of State	23 ..	Advances to public officers	..	150,000 ..	130,000 ..	110,000 ..	—
Department of Information and Broadcasting	24 ..	Stores Advance Account	..	425,000 ..	400,000 ..	328,000 ..	75,000
Government Tourist Bureau	25 ..	Advances to public officers	..	225,000 ..	190,000 ..	217,000 ..	—
	26 ..	Running expenses of resthouses and restaurants at Travel Centres	..	395,000 ..	425,000 ..	275,000 ..	—
Zoological Gardens	27 ..	Printing and sale of publications	..	40,000 ..	40,000 ..	7,000 ..	—
	28 ..	Running expenses of Restaurant and guest houses at Hotel School	..	150,000 ..	200,000 ..	50,000 ..	—
	29 ..	Advance Account for the purchase and exchange of exhibits for the Zoological Gardens	..	75,000 ..	30,000 ..	25,000 ..	—
Government Press	30 ..	Advances to public officers	..	400,000 ..	350,000 ..	350,000 ..	—
	31 ..	Charges for official advertisements by Government Departments in newspapers	..	500,000 ..	500,000 ..	30,000 ..	—
Treasury	32 ..	Advances for the maintenance of graves of Boer Prisoners of War	..	1,000 ..	1,000 ..	1,000 ..	—
	33 ..	Advances for payments on behalf of other Governments	..	700,000 ..	700,000 ..	500,000 ..	—
	34 ..	Advances to public officers	..	500,000 ..	250,000 ..	850,000 ..	—
	35 ..	Miscellaneous advances	..	2,125,000 ..	2,125,000 ..	1,300,000 ..	—
	36 ..	Advances to Government-sponsored Corporations	..	19,150,000 ..	3,599,000 ..	42,775,000 ..	—
Loan Board	37 ..	Advances to public officers	..	11,000 ..	3,000 ..	9,000 ..	—

SECOND SCHEDULE

Department	Item No.	Activities of the Government	I	II	III	IV	V
			Maximum limits of Expenditure of the activities of Government	Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	
Government Stores	38 ..	Advances to public officers ..	150,000 ..	165,000 ..	90,000 ..	—	
	39 ..	Advance account for the purchase, transport and maintenance of equipment, stores, &c.	100,000,000 ..	100,000,000 ..	15,000,000 ..	25,000,000	
Department of Inland Revenue	40 ..	Advances to public officers ..	500,000 ..	400,000 ..	650,000 ..	—	
	41 ..	Under-valued goods ..	150,000 ..	100,000 ..	50,000 ..	—	
Customs	42 ..	Expenses in connection with seized and forfeited goods ..	15,000 ..	10,000 ..	35,000 ..	—	
	43 ..	Advances to public officers ..	250,000 ..	220,000 ..	244,000 ..	—	
Department of Census and Statistics	44 ..	Advances to public officers ..	160,000 ..	135,000 ..	182,500 ..	—	
	45 ..	Advances to public officers ..	16,000 ..	25,000 ..	21,000 ..	—	
National Savings Movement Widows' and Orphans' Pension Office	46 ..	Advances to public officers ..	35,000 ..	25,000 ..	60,000 ..	—	

Miscellaneous Services	..	47 .. Government Insurance Fund	..	150,000 ..	800,000 ..	— ..	— ..
	48 .. Advance to the Rubber Replanting Subsidy Fund		5,000,000 ..	50,000,000 ..	60,000,000 ..	— ..	— ..
Public Service Provident Fund	49 .. Advances to public officers	..	20,000 ..	20,000 ..	15,200 ..	— ..	— ..
Teachers' Widows' and Orphans' Pension Fund Office	50 .. Advances to public officers	..	10,000 ..	3,250 ..	7,000 ..	— ..	— ..
Minister of Land, Irrigation and Power	51 .. Advances to public officers	..	45,000 ..	50,000 ..	57,500 ..	— ..	— ..
Land Commissioner	..	52 .. Loans to owners of holdings under the L. D. O.	500,000 ..	370,000 ..	3,335,400 ..	— ..	— ..
	53 .. Administration of estates acquired for village expansion		100,000 ..	100,000 ..	33,663 ..	— ..	— ..
	54 .. Loans to Co-operative Colonization Schemes and purchase of agricultural and other equipment for use by the Co-operative Societies in Colonization Schemes		50,000 ..	50,000 ..	50,000 ..	— ..	— ..
	55 .. Advances to public officers	..	125,000 ..	125,000 ..	57,800 ..	— ..	— ..
Survey Department	..	56 .. Purchase and re-sale of Empire Survey Review	1,900 ..	1,900 ..	— ..	— ..	— ..
	57 .. Advances to public officers	..	975,000 ..	975,000 ..	750,030 ..	— ..	— ..
Forest Department	..	58 .. Extraction and supply of timber, fire-wood, and other forest produce to Government Departments and the public including sale of seized timber	20,000,000 ..	20,000,000 ..	5,600,000 ..	— ..	— ..

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	V
			Rs.	Rs.	Rs.	Rs.
Irrigation Department	59 ..	Operation of the Government run saw mills for the conversion of timber	594,700 ..	594,700 ..	— ..	— ..
	60 ..	Advances to public officers ..	275,000 ..	275,000 ..	231,000 ..	— ..
	61 ..	Purchase of stores, Mechanical Branch, Ratmalana	4,000,000 ..	11,000,000 ..	6,400,000 ..	2,000,000 ..
	62 ..	Work Done Advance Account, Mechanical Branch, Ratmalana	9,000,000 ..	9,000,000 ..	— ..	— ..
	63 ..	Advances to public officers ..	1,100,000 ..	1,100,000 ..	1,100,000 ..	— ..
	64 ..	Advances to public officers ..	55,000 ..	50,000 ..	40,250 ..	— ..
	65 ..	Land Development Department	5,500,000 ..	5,500,000 ..	1,050,000 ..	— ..
	66 ..	Land Development Work Done Account	3,500,000 ..	3,500,000 ..	500,000 ..	— ..
Valuation Department	67 ..	Land Development Advance Account	2,750,000 ..	2,750,000 ..	300,000 ..	— ..
	68 ..	Operation of saw mills and logging units	900,000 ..	900,000 ..	455,000 ..	— ..

Electrical Department	..	69 .. Electrical Stores Advance Account	..	5,000,000 ..	5,000,000 ..	7,500,000 ..	7,500,000 ..	2,000,000
	70 ..	Work Done Advance Account	..	7,500 ..	7,500 ..	2,500 ..	2,500 ..	—
	71 ..	Travelling Advance Account	..	40,000 ..	40,000 ..	6,000 ..	6,000 ..	—
	72 ..	Advances to public officers	..	200,000 ..	200,000 ..	261,000 ..	261,000 ..	—
	73 ..	Festival advances to public officers	..	450,000 ..	425,000 ..	222,000 ..	222,000 ..	—
	74 ..	Housing advances to public officers	..	60,000 ..	45,000 ..	123,000 ..	123,000 ..	—
	75 ..	Work done by local authorities etc., to accommodate expenditure incurred in carrying out works for the Department by the local authorities	..	30,000 ..	30,000 ..	—	—	—
Minister of Home Affairs	..	76 .. Advances to public officers	..	2,575,000 ..	2,325,000 ..	2,878,700 ..	2,878,700 ..	—
Registrar-General's Department	77 ..	Advances to public officers	..	200,000 ..	185,000 ..	257,000 ..	257,000 ..	—
Excise	..	78 .. Advances to public officers	..	300,000 ..	300,000 ..	400,000 ..	400,000 ..	—
	79 ..	Working of Arrack Stock Account	150,000,000 ..	141,020,000 ..	12,000,000 ..	12,000,000 ..	—	—
		including purchase of bottles						
Department of Rural Development and Small Industries	80 ..	Working of a State-owned Distillery ..	..	3,327,370 ..	3,327,370 ..	100,000 ..	100,000 ..	—
	81 ..	Purchase and sale of cottage industrial products	..	65,000,000 ..	62,000,000 ..	8,000,000 ..	8,000,000 ..	—
	82 ..	Establishment and management of Industrial Workshops including supply of raw material	..	13,000,000 ..	12,500,000 ..	4,000,000 ..	4,000,000 ..	—
	83 ..	Financing of the production and marketing of Industrial Products and granting of loans to individual cottage workers, Industrial Co-operative Societies and incorporated bodies for the development of industries, including the supply of plant, machinery, equipment, etc., on hire purchase	..	8,000,000 ..	4,000,000 ..	10,650,000 ..	10,650,000 ..	—

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Expenditure of the activities of Government	Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	V	
							III	IV
Minister of Health	84 ..	Advances to public officers	..	300,000 ..	250,000 ..	185,000 ..	—	—
Health	85 ..	Running expenses of Industrial Schools	1,300,000 ..	1,100,000 ..	1,500,000 ..	—	—	—
	86 ..	Advances to public officers	..	25,000 ..	20,000 ..	35,000 ..	—	—
	87 ..	Purchase of medical, surgical and laboratory requisites	17,000,000 ..	16,000,000 ..	—	—	3,000,000	—
	88 ..	Occupational Therapy, Mental Hos- pital, Angoda	75,000 ..	75,000 ..	—	—	—	—
	89 ..	Dairy Farm	..	50,000 ..	55,000 ..	—	—	—
	90 ..	Running of a bakery at Mental Hos- pital, Angoda, with aid from CARE for the benefit of the inmates of the Angoda and Mulleriyawa Hospitals	..	85,000 ..	146,000 ..	—	—	—
	91 ..	Advances to public officers	..	6,000,000 ..	5,200,000 ..	7,000,000 ..	—	—
	92 ..	Advances to public officers	..	60,000 ..	60,000 ..	20,000 ..	—	—
	93 ..	Advances to public officers	..	20,000 ..	20,000 ..	20,000 ..	—	—

Colombo Port Commission ..	94 ..	Work Done Account	..	213,000 ..	200,000 ..	150,000 ..	—
	95 ..	Work Done Account, Mahara	..	200,000 ..	180,000 ..	160,000 ..	—
	96 ..	Harbour Works Stores Account	..	7,000,000 ..	7,000,000 ..	6,000,000 ..	2,000,000
Minister of Industries and Fisheries	97 ..	Advances to public officers	..	1,610,000 ..	1,300,000 ..	980,000 ..	—
	98 ..	Advances to public officers	..	270,000 ..	120,000 ..	150,000 ..	—
	99 ..	Financing of the production and marketing of industrial products, purchase of raw material and granting of loans to private sector and small scale industries for purchase of plant and machinery etc., on hire-purchase	..	1,500,000 ..	500,000 ..	4,000,000 ..	—
Geological Survey Department	100 ..	Industrial Exhibition, 1965	..	22,000 ..	10,000 ..	— ..	—
Salt	101 ..	Working of the Monazite Separating Plant	..	120,000 ..	50,000 ..	682,000 ..	—
	102 ..	Advances to public officers	..	110,000 ..	85,000 ..	90,000 ..	—
	103 ..	Purchase, manufacture, collection, transport, storage and distribution of salt and by-products and expenses incidental thereto—	..	6,300,000 ..	6,700,000 ..	2,463,000 ..	—
		(a) General expenses					
		(b) Recoverable expenses such as advances to salt producers and cost of work done for other Departments incidental to salt production					
		(c) Purchase of salt from private manufacturers					

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Expenditure of the activities of Government	Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the Government	V	
							III	IV
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fisheries	104 ..	Advances to public officers	..	150,000 ..	140,000 ..	217,600 ..	—	—
	105 ..	Purchase of stock for and working of fishermen's equipment depots	71,200 ..	10,000 ..	87,700 ..	—	—	—
	106 ..	Loans to fishing industry through Co-operative Societies and individuals and advances to Fishery Officers who are appointed as Liquidators of such Societies to meet their preliminary expenses	200,000 ..	200,000 ..	1,272,000 ..	—	—	—
	107 ..	Operation of trawlers	..	986,000 ..	649,000 ..	480,000 ..	—	—

108 ..	Upkeep and working of ice and refrigeration plants and purchase and sale of ice	93,900 ..	51,000 ..	122,400 ..	-
109 ..	Stores Advance Account ..	750,000 ..	300,000 ..	1,750,000 ..	-
110 ..	Running expenses of Fishery By-Products Factory, Machine Shop and Cold Storage Plant	344,000 ..	546,000 ..	307,000 ..	-
111 ..	Loans for the mechanisation of the fishing industry including purchase of mechanised boats, engines and ancillary fishing gear, navigational and subsidiary fishing equipment	7,000,000 ..	2,000,000 ..	30,346,440 ..	-
112 ..	Loans for the mechanisation of the fishing industry including purchase of mechanised boats, engines and ancillary fishing gear financed from aid	50,000 ..	30,000 ..	68,500 ..	-
Minister of Commerce and 113 ..	Advances to public officers ..	100,000 ..	90,000 ..	95,000 ..	-
Commerce ..	Advances to public officers ..	100,000 ..	100,000 ..	40,000 ..	-
Imports and Exports ..	Advances to public officers ..	200,000 ..	150,000 ..	312,000 ..	-
Co-operative Development ..	Advances for Co-operative conferences, propaganda and training	5,000 ..	5,000 ..	1,000 ..	-

SECOND SCHEDULE		<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>
<i>Department</i>	<i>Item No.</i>	<i>Activities of the Government</i>	<i>Expenditure of the activities of Government</i>	<i>Maximum limits of Receipts to be credited to the accounts of the activities of Government</i>	<i>Maximum limits of Debit Balances of the activities of Government</i>	<i>Maximum limits of Liabilities of the activities of Government</i>
	117 ..	Advances to public officers ..	500,000 ..	500,000 ..	550,000 ..	—
	118 ..	Advances for the establishment of collecting depots, the purchase of the necessary vans, weighing machines, spraying equipment, leaf bags, repayment of debts to factory owners ..	200,000 ..	200,000 ..	241,000 ..	—
Commodity Purchase	119 ..	Purchase and sale of rubber, tea, coconut products, other commodities and formic and acetic acids, including administrative expenses ..	185,000,000 ..	175,000,000 ..	20,000,000 ..	—
Minister of Justice	120 ..	Advances to public officers ..	207,500 ..	200,000 ..	150,000 ..	—
Official Language Department	121 ..	Advances to public officers ..	850,000 ..	850,000 ..	850,000 ..	—
	122 ..	Printing, publicity and sale of books (including purchase of copyright, publications, translation rights and translation fees) ..	2,500,000 ..	2,400,000 ..	2,000,000 ..	—

Prisons	.. 123 .. Advances to public officers	.. 320,000 ..	300,000 ..	280,000 ..	—
	124 .. Prisons Industrial and Agricultural Undertakings	2,000,000 ..	2,150,000 ..	305,000 ..	—
Public Trustee	.. 125 .. Advances for the administration of Estates and Trusts	5,000 ..	5,000 ..	2,000 ..	—
Minister of Local Government	126 .. Advances to public officers	.. 131,620 ..	40,000 ..	91,620 ..	—
Commissioner of Local Government	127 .. Advances to public officers	.. 120,000 ..	125,000 ..	97,300 ..	—
Local Government Service	128 .. Advances to public officers	.. 20,000 ..	20,000 ..	31,000 ..	—
Department of Water Supply and Drainage	.. Advances to public officers	.. 200,000 ..	200,000 ..	94,000 ..	—
	130 .. Purchase of stores to be used on works undertaken by the Department	1,000,000 ..	1,000,000 ..	805,000 ..	400,000
Minister of Agriculture and Food	131 .. Advances to public officers	.. 115,000 ..	90,000 ..	127,000 ..	—
Agriculture	.. 132 .. Medium-term loans for the construction of tobacco flue curing barns	250,000 ..	100,000 ..	1,500,000 ..	—
	133 .. Short-term loans to Tobacco Societies	500,000 ..	500,000 ..	333,000 ..	—
	134 .. Working of Kangaroo Tractor Station and Sub-units	3,002,000 ..	2,402,000 ..	10,101,000 ..	—
	135 .. Central Workshop to turn out implements	402,100 ..	190,000 ..	997,000 ..	—

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Expenditure of the activities of Government	Maximum limits of Receipts to be credited to the accounts of the activities of Government		Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government
				Rs.	Rs.				
136 ..	Running expenses of Central Agricultural Stores, Narahenpita		3,000,000 ..	2,800,000 ..		778,000 ..	1,000,000		
137 ..	Advances to public officers		1,750,000 ..	1,750,000 ..		1,278,000 ..	—		
138 ..	Running expenses of Government Meat Stall		1,040,000 ..	1,040,000 ..		40,000 ..	—		
139 ..	Granting of loans to Co-operative Societies for the production, storage and marketing of agricultural crops and livestock		40,000,000 ..	35,000,000 ..		65,000,000 ..	—		
140 ..	Issue on loan or sale of seed paddy, seed onions, planting materials, implements and other agricultural requisites in deficit areas		500,000 ..	500,000 ..		2,150,000 ..	—		
141 ..	Working of the Guaranteed Price Scheme and rice milling and repairs and maintenance of buildings		448,000,000 ..	448,000,000 ..		16,600,000 ..	—		

142 ..	Scheme for the supply of fertilizers and other agricultural requisites and repairs and maintenance of buildings	26,000,000 ..	26,000,000 ..	5,600,000 ..	500,000 ..
143 ..	Advances to public officers ..	500,000 ..	500,000 ..	343,000 ..	—
144 ..	Advance Account for granting of loans to Cultivation Committees	— ..	400,000 ..	400,000 ..	—
145 ..	Acquisition of paddy lands under the Paddy Lands Act	100,000 ..	— ..	200,000 ..	—
146 ..	Advances to public officers ..	425,000 ..	400,000 ..	369,000 ..	—
147 ..	Food Purchases and Distribution Account	1,094,000,000 ..	825,000,000 ..	138,000,000 ..	—
148 ..	Advances to public officers ..	400,000 ..	350,000 ..	364,000 ..	—
149 ..	Purchase, collection and sale of local and other products, processing and canning of and provision of cold storage facilities for local and other products	16,500,000 ..	16,500,000 ..	3,800,000 ..	—
150 ..	Working of the Agricultural Products (Regulation) Ordinance	2,575 ..	— ..	— ..	—
151 ..	Working of the Hospital Supply Branch	9,900,000 ..	9,950,000 ..	1,150,000 ..	—
152 ..	Working of the Marketing Department transport service and vehicles repair station for repairs and servicing of Government vehicles	1,250,000 ..	1,250,000 ..	— ..	—
153 ..	Catering and working of the bakery and kitchens	2,200,000 ..	2,300,000 ..	— ..	—

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Expenditure of the activities of Government	Maximum limits of Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	V
							II
Minister of Education and Cultural Affairs	154 ..	Working of the cold rooms at Lotus Road	314,000 ..	150,000 ..	111,000 ..	—	
Minister of Education and Cultural Affairs	155 ..	Advances to public officers	..	333,225 ..	233,320 ..	442,650 ..	—
Cultural Affairs Education	156 ..	Ceylon Journal of Education	..	5,000 ..	4,000 ..	— ..	—
Cultural Affairs Education	157 ..	Advances to public officers	..	9,500,000 ..	8,500,000 ..	6,400,000 ..	—
Cultural Affairs Education	158 ..	Advances for meeting the cost of minor repairs to school buildings	..	220,000 ..	214,000 ..	25,300 ..	—
Examinations	159 ..	Advances to public officers	..	80,000 ..	70,000 ..	77,000 ..	—
Minister of Labour, Employment and Housing	160 ..	Advances to public officers	..	20,000 ..	20,000 ..	10,000 ..	—
Labour	161 ..	Labour Gazette	..	60,000 ..	60,000 ..	— ..	—
Labour	162 ..	Advances to public officers	..	550,000 ..	575,000 ..	400,000 ..	—
Labour Societies	163 ..	Provision of funds for Co-operative Labour Societies	..	300,000 ..	300,000 ..	180,000 ..	—

National Housing ..	164 ..	Advances to public officers ..	90,000 ..	65,000 ..	115,000 ..	—
Minister of Public Works, 165 ..	Advances to public officers ..	30,000 ..	25,000 ..	70,000 ..	—	—
Posts and Telecommunications						
Public Works Department ..	166 ..	Advances to public officers ..	1,650,000 ..	1,600,000 ..	1,650,000 ..	—
	167 ..	P. W. D. Factory Stores Advance Account	2,500,000 ..	3,000,000 ..	3,000,000 ..	1,000,000
	168 ..	P. W. D. Factory Work Done Advance Account	3,500,000 ..	3,500,000 ..	6,000 ..	—
	169 ..	P. W. D. Factory Foundry Materials Advance Account	300,000 ..	300,000 ..	5,000 ..	—
	170 ..	P.W.D. Stores Advance Account ..	6,000,000 ..	6,000,000 ..	1,500,000 ..	1,000,000
	171 ..	Government Factory Log Sawing Advance Account	700,000 ..	700,000 ..	100,000 ..	—
	172 ..	P. W. D. Bridges and Culvert Advance Account	600,000 ..	600,000 ..	100,000 ..	—
Department of Posts and Telecommunications	173 ..	Advance for the purchase of tele-communication stores	6,000,000 ..	6,000,000 ..	7,000,000 ..	5,000,000
	174 ..	Advance for the manufacture of articles in the Telecommunication Workshop	50,000 ..	50,000 ..	25,000 ..	—
	175 ..	Advance on rent for improvements, repairs, payment of annual rental and maintenance of rented offices and quarters	75,000 ..	72,000 ..	80,000 ..	—
	176 ..	Advance for the purchase of postal stores	1,000,000 ..	900,000 ..	850,000 ..	400,000
	177 ..	Advance for the maintenance and running expenses of the Overseas Telecommunication Services including expenses of the O. T. S. Conferences abroad	5,000,000 ..	9,000,000 ..	— ..	—

SECOND SCHEDULE

Department	Item No.	Activities of the Government	Maximum limits of Expenditure of the activities of Government	Receipts to be credited to the accounts of the activities of Government	Maximum limits of Debit Balances of the activities of Government	Maximum limits of Liabilities of the activities of Government	V
							III
Minister of Communications	178 ..	Advances to public officers	..	3,500,000 ..	3,500,000 ..	2,230,000 ..	—
Railway	179 ..	Advances to public officers	..	20,000 ..	20,000 ..	14,000 ..	—
	180 ..	Railway Stores Advance Account	..	60,000,000 ..	60,000,000 ..	45,000,000 ..	25,000,000
	181 ..	Work Done Advance Account	..	500,000 ..	500,000 ..	100,000 ..	—
	182 ..	Stores Manufacturing Advance Account	..	3,250,000 ..	3,250,000 ..	1,000,000 ..	—
	183 ..	Foundry Shop Advance Account	..	1,000,000 ..	1,000,000 ..	75,000 ..	—
	184 ..	Timber Conversion Advance Account	..	1,000,000 ..	1,000,000 ..	50,000 ..	—
	185 ..	Galgamuwa and Ambepussa Quarries Advance Account	..	500,000 ..	500,000 ..	80,000 ..	—
Civil Aviation Commissioner of Traffic	186 ..	Sundry Advance Accounts	..	625,000 ..	625,000 ..	260,000 ..	—
	187 ..	Advances to public officers	..	3,500,000 ..	3,500,000 ..	3,000,000 ..	—
	188 ..	Advances to public officers	..	150,000 ..	130,000 ..	210,000 ..	—
	189 ..	Advances to public officers	..	80,000 ..	75,000 ..	73,100 ..	—
Minister of Social Services	190 ..	Advances to public officers	..	30,000 ..	20,000 ..	33,500 ..	—

Department of Social Services	191	..	Advances to public officers	150,000	..	150,000	..	211,000	..	211,000	..	—
Department of Probation and Child Care Services	192	..	Advances to public officers	110,000	..	115,000	..	105,500	..	105,500	..	—
				<u>2,443,356,590</u>		<u>2,172,018,740</u>		<u>602,050,953</u>		<u>68,425,000</u>		
			Total									

PARLIAMENT OF CEYLON

1st Session 1965-66



Excise (Amendment) Act, No. 8 of 1965

Date of Assent : October 14, 1965

Printed on the Orders of Government

Printed at the GOVERNMENT PRESS, CEYLON. To be purchased at the GOVERNMENT PUBLICATIONS BUREAU, COLOMBO Annual Subscription (including Bills) Rs. 30 (Local), Rs. 40 (Foreign), Payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, P. O. Box 500, COLOMBO 1, before 20th December each year in respect of the year following. Late subscriptions will be accepted on the condition that Bills issued before the date of payment will not be supplied.

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AN ACT TO AMEND THE EXCISE ORDINANCE.

Chapter 52,
Vol. II,
Page 269.

[Date of Assent: October 14, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Excise (Amendment) Act, No. 8 of 1965.

Short title.

2. Section 47 of the Excise Ordinance, as amended by Act No. 36 of 1957 and Act No. 49 of 1961, is hereby further amended as follows:—

Amendment of
section 47
of Chapter 52.

(1) in sub-section (1) thereof—

(a) by the substitution, for the word “possession”, of the words “possession or transports”; and

(b) by the substitution, for the words “imported, transported”, of the word “imported”;

(2) in sub-section (2) thereof by the substitution, for the words “manufactured liquor”, of the following:—

“manufactured liquor or for the offence of transporting without lawful authority a quantity of unlawfully manufactured liquor”; and

(3) in the marginal note to that section, by the substitution, for the word “possession”, of the words “possession or transport”.

PARLIAMENT OF CEYLON

1st Session 1965-66



Tobacco Tax (Amendment) Act, No. 9 of 1965

Date of Assent : October 14, 1965

Printed on the Orders of Government

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MEMORIAL TO THE NATIONAL

IN MEMORY OF 1858-59



(Memorial) to the people
of India to the

Government of India

During the year 1858-59

in the course of the rebellion against the Government
of India, the British Army, the Indian Army, and the
Government of India, lost their lives in the service of
the Government of India, and the Government of India
has decided to erect a memorial to the memory of
those who lost their lives in the service of the
Government of India.

Memorials to the

Government of India

AN ACT TO AMEND THE TOBACCO TAX ACT.

Volume VII,
Chapter 245,
Page 667.

[Date of Assent: October 14, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Tobacco Tax (Amendment) Act, No. 9 of 1965. Short title.

2. Section 14 of the Tobacco Tax Act is hereby amended as follows:—

(1) by the insertion, immediately after the definition of "Ceylon tobacco leaf", of the following new definition:—

"cigarette" means a small cylinder of cut tobacco rolled in paper or any other type of wrapper for smoking; ; and

(2) by the insertion, immediately after the definition of "factory", of the following new definition:—

"pipe tobacco" means cut tobacco or tobacco compressed into slabs which can be used, or is intended, for smoking in pipes; .

Amendment of
section 14 of
Chapter 245.

PARLIAMENT OF CEYLON

1st Session 1965-66



Finance (Special Provisions) Act, No. 10 of 1965

Date of Assent : November 13, 1965

Printed on the Orders of Government

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*Finance (Special Provisions) Act,
No. 10 of 1965*

L. D.—O. 19/65.

AN ACT TO PROVIDE FOR THE REPEAL OF THE RELEVANT PROVISIONS OF WRITTEN LAW BY OR UNDER WHICH THE HEAVY OIL MOTOR VEHICLES TAX, THE BANK DEBITS TAX, THE TEMPORARY RESIDENCE TAX AND THE EXCHANGE TAX WERE LEVIED OR IMPOSED AND RECOVERED.

[Date of Assent: November 13, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Finance (Special Provisions) Act, No. 10 of 1965, and shall,—

Short title
and date of
operation.

- (a) in the event of this Act becoming an Act of Parliament before, or on, the first day of October, 1965, come into operation on the said first day of October; or
- (b) in the event of this Act becoming an Act of Parliament on any date later than the said first day of October, be deemed, for all purposes, to have come into operation on the said first day of October.

2. The Heavy Oil Motor Vehicles Taxation Ordinance is hereby repealed with effect from the first day of January, 1966.

Repeal of
Chapter 249.

3. The Bank Debits Tax Act, No. 42 of 1957, is hereby repealed.

Repeal of
Act No. 42 of
1957.

4. The Temporary Residence Tax Act, No. 36 of 1961, is hereby repealed.

Repeal of
Act No. 36 of
1961.

5. Part II of the Finance Act, No. 11 of 1963, is hereby repealed.

Repeal of
Part II of Act
No. 11 of 1963.

PARLIAMENT OF CEYLON

1st Session 1965-66



Quazis (Validation of Appointments) Act, No. 11 of 1965

Date of Assent : November 13, 1965

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Price : 15 cents

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*Quazis (Validation of Appointments) Act,
No. 11 of 1965*

L. D.—O. 30/64.

**AN ACT TO VALIDATE THE APPOINTMENTS OF QUAZIS OR
BOARDS OF QUAZIS WHO OR WHICH HAD BEEN
APPOINTED BY THE MINISTER UNDER THE
PROVISIONS OF THE MUSLIM MARRIAGE AND
DIVORCE ACT AND TO MAKE PROVISION FOR MATTERS
CONNECTED THEREWITH OR INCIDENTAL THERETO.**

[Date of Assent: November 13, 1965]

WHEREAS under the provisions of the Muslim Marriage and Divorce Act before such Act was amended by Act No. 1 of 1965 an appointment of a Quazi or a Board of Quazis was made by the Minister:

And whereas the Supreme Court in the case of K. S. S. Jailabdeen vs. A. R. Danina Umma (S. C. 2/1962—Quazi Court, Colombo South, No. 626) held that the Minister was not the proper authority to make such an appointment:

And whereas it is necessary to validate the appointments of Quazis or Boards of Quazis who or which had been appointed by the Minister:

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Quazis (Validation of Appointments) Act, No. 11 of 1965.

Short title.

2. (1) Subject to the provisions of sub-section (2), every Quazi or Board of Quazis who or which had been appointed by the Minister under the Muslim Marriage and Divorce Act (hereinafter referred to as the "principal Act") before the date of commencement of the Muslim Marriage and Divorce (Amendment) Act, No. 1 of 1965, shall be deemed to have been valid and accordingly—

(a) any power, act or duty exercised, done or performed under the provisions of the principal Act by any such Quazi or Board of Quazis, or

*Validation of
the appoint-
ments of Quazis
and Boards of
Quazis made by
the Minister
under the
Muslim
Marriage and
Divorce Act
before that
Act was
amended by
Act No. 1
of 1965.*

**2 Quazis (Validation of Appointments) Act,
No. 11 of 1965**

(b) any order in any proceedings under the provisions of the principal Act made by any such Quazi or Board, or

(c) any order in any appeal under the provisions of the principal Act made by any such Board,

shall be deemed not to have been invalid by reason only of the fact that such Quazi or Board, as the case may be, had been appointed by the Minister.

(2) Nothing in sub-section (1) shall be deemed to have affected the decision of the two Judges of the Supreme Court in the case of K. S. S. Jailabdeen vs. A. R. Danina Umma (S. C. 2/1962—Quazi Court, Colombo South, No. 626) quashing the order of maintenance made by the Quazi in such case.

(3) The preceding provisions of this section shall for all purposes and in all respects be as valid and effectual as though those provisions were in an Act for the amendment of the Ceylon (Constitution) Order in Council, 1946, enacted by Parliament after compliance with the requirement imposed by the proviso of sub-section (4) of section 29 of that Order in Council.

PARLIAMENT OF CEYLON

1st Session 1965-66



Girl Guides Association, Ceylon, (Incorporation) Act, No. 12 of 1965

Date of Assent : November 13, 1965

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Price : 30 cents

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Girl Guides Association, Ceylon, (Incorporation)
Act, No. 12 of 1965

**AN ACT TO INCORPORATE THE GIRL GUIDES
ASSOCIATION, CEYLON.**

WHEREAS an association called and known as the Girl Guides Association, Ceylon, has heretofore been established in Ceylon for the purpose of organizing and training Girl Guides in Ceylon:

[Date of Assent: November 13, 1965]

AND WHEREAS it is expedient that the said Association should be incorporated:

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Girl Guides Association, Ceylon, (Incorporation) Act, No. 12 of 1965.

Short title.

2. The persons who, on the date of commencement of this Act, are members of the Girl Guides Association, Ceylon, (hereinafter referred to as "the Association") and such other persons as are hereafter enrolled as members of the Association shall be a body corporate with perpetual succession and a common seal and the name "The Ceylon Girl Guides Association". Such corporation is hereinafter referred to as "the Corporation".

Incorporation.

3. The Corporation may sue and be sued by the name "The Ceylon Girl Guides Association".

Corporation may sue or be sued.

4. The objects of the Corporation shall be, to foster among girls a love of the country and a sense of citizenship, to give them an opportunity for self-training in the development of character and service for others, to inculcate in them discipline, loyalty and thoughtfulness for others, to encourage goodwill and understanding by establishing friendly contacts with girls of other nations, and in general, to train and develop the character of girls in accordance with the principles laid down by the late Lord Baden Powell.

Objects of the Corporation.

5. There shall be a General Council of the Corporation called "The General Council of the Ceylon Girl Guides Association", constituted in accordance with

General Council.

**2 Girl Guides Association, Ceylon, (Incorporation)
Act, No. 12 of 1965**

the Articles of the Association appearing in the Constitution of the Association. Such Articles are hereinafter referred to as "the Articles of the Association", and such Council is hereinafter referred to as "the General Council".

Executive Committee.

6. There shall be an Executive Committee of the Corporation called "The Executive Committee of the Ceylon Girl Guides Association", constituted in accordance with the Articles of the Association. Such Committee is hereinafter referred to as "the Executive Committee".

Secretary.

7. There shall be a Secretary of the Corporation (hereinafter referred to as "the Secretary") who shall be appointed by the Executive Committee in accordance with the Articles of the Association.

The first
General Council,
Executive
Committee and
Secretary.

8. The General Council, the Executive Committee and the Secretary of the Association, holding office on the date of commencement of this Act, shall be the first General Council, Executive Committee and Secretary, respectively, of the Corporation.

Management.

9. The General Council and the Executive Committee shall be responsible for the management of the affairs and the accomplishment of the objects of the Corporation.

Rules.

10. (1) The General Council may, upon the recommendation of the Executive Committee, from time to time make such Rules as it may deem expedient for the management of the affairs and the accomplishment of the objects of the Corporation. Such Rules shall be made at an Annual Meeting of such Council and with the consent of two-thirds of the members of such Council present and voting.

(2) Any Rule of the Corporation may be amended or rescinded in like manner as a Rule may be made under sub-section (1).

(3) The Articles of the Association in force on the date of commencement of this Act shall be deemed to be the Rules of the Corporation made under this section and may accordingly be amended, rescinded or replaced by new Rules made by the General Council

in the manner set out in sub-section (1). Any such Articles as are in conflict or inconsistent with the provisions of this Act shall be deemed to be rescinded.

(4) The members of the Corporation shall be subject to the Rules of the Corporation.

11. All debts and liabilities of the Association existing on the date of commencement of this Act shall be paid and discharged by the Corporation, and all debts, subscriptions and contributions due or payable to the Association on such date shall be paid to the Corporation.

Sums payable
by or to the
Association to
be paid by or
to the
Corporation.

12. The seal of the Corporation may be altered at the pleasure of the General Council upon the recommendation of the Executive Committee.

Alteration of
the seal of the
Corporation.

13. The Corporation—

The Corporation
may acquire,
hold and dispose
of property and
borrow money.

- (a) may acquire and hold any movable or immovable property by right, purchase, grant, gift, testamentary disposition or otherwise,
- (b) shall hold any property subject to the Rules of the Corporation,
- (c) may sell, mortgage, lease, exchange or otherwise dispose of any of its property, subject to the Rules of the Corporation, and
- (d) may borrow money for the purposes of the Corporation.

14. Any property acquired by the Corporation after the commencement of this Act and all subscriptions, donations or other monies received by the Corporation shall be held subject to the Rules of the Corporation.

Property to be
held subject to
Rules.

15. All acts done at any meeting of the General Council or the Executive Committee shall, notwithstanding any vacancy in that Council or Committee or any defect in the election of any member thereof, be as valid as if there had been no such vacancy or defect.

Acts of the
Council and
the Executive
Committee.

16. No member of the Corporation shall, for the purpose of discharging the debts and liabilities of the Corporation, be liable to make any contribution exceeding the amount of such annual subscriptions as may be due from him to the Corporation.

Liability of
members of the
Corporation.

**Saving of the
rights of Her
Majesty and
others.**

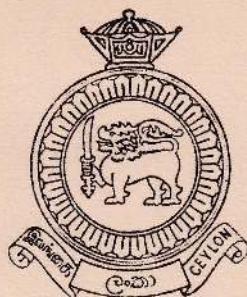
17. Nothing in this Act contained shall prejudice or affect the rights of Her Majesty the Queen, Her Heirs and Successors, or of any body politic or corporate or any other persons, except such as are mentioned in this Act and those claiming by, from, or under them.

PARINIVĀTA OR CLOSER
PARINIVĀTA

Archibald Campbell, Esq.
to Dr. John Hunter

PARLIAMENT OF CEYLON

1st Session 1965-66



Sri Lanka Sahitya Mandalaya (Amendment) Act, No. 13 of 1965

Date of Assent : November 13, 1965

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PARLIAMENT OF CYPRUS

30 SEPTEMBER 1960



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τέλος της Εποχής (προστάτης)

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της Εποχής (προστάτης)

Sri Lanka Sahitya Mandalaya (Amendment)
Act, No. 13 of 1965

L. D.—O. 7/65.

AN ACT TO AMEND THE SRI LANKA SAHITYA
MANDALAYA ACT, NO. 31 OF 1958.

[Date of Assent: November 13, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Sri Lanka Sahitya Mandalaya (Amendment) Act, No. 13 of 1965, and shall come into operation on such date as the Minister may fix by notification published in the *Gazette*.

Short title
and date of
operation.

2. Section 2 of the Sri Lanka Sahitya Mandalaya Act, No. 31 of 1958, hereafter in this Act referred to as the "principal Act", is hereby amended in sub-section (2) by the substitution, for the words "who from time to time are appointed members of the Mandalaya under sub-section (1) of section 7 and the persons who from time to time are elected members of the Mandalaya under sub-section (2) of that section shall be", of the words "who for the time being are members of the Mandalaya under the provisions of section 7 shall be".

Amendment of
section 2 of
Act No. 31 of
1958.

3. Section 3 of the principal Act is hereby amended by the substitution, in paragraph (c) of sub-section (1), for the word "languages", of the words "languages, and, where necessary, to undertake such publication;".

Amendment of
section 3 of
the principal
Act.

4. Section 4 of the principal Act is hereby amended by the substitution, for the words "of the Mandalaya.", of the words "of the Mandalaya, and such further contributions as may from time to time be approved by resolution of the House of Representatives."

Amendment of
section 4 of
the principal
Act.

5. Section 7 of the principal Act is hereby repealed and the following new section is substituted therefor:—

Replacement of
section 7 of
the principal
Act.

"Members of
the Mandalaya.

7. (1) The Mandalaya shall consist of the following members:—

(a) five persons, two of whom shall respectively be designated President and Vice-President of the Mandalaya, appointed as such by the Minister;

2 *Sri Lanka Sahitya Mandalaya (Amendment) Act, No. 13 of 1965*

(b) every person for the time being holding office as the Chairman of any Panel appointed in accordance with the provisions of section 14, if such person is not already a member of the Mandalaya.

(2) Every member of the Mandalaya appointed under paragraph (a) of sub-section (1) shall, unless he vacates office earlier, hold office for a period of three years and shall be eligible for reappointment.

(3) The Minister may, without assigning reason, terminate the membership of any member of the Mandalaya appointed under paragraph (a) of sub-section (1).".

Amendment of
section 8 of
the principal
Act.

6. Section 8 of the principal Act is hereby amended by the substitution, for all the words from "addressed," to the end of that section, of the words "addressed to the Minister.".

Amendment of
section 9 of
the principal
Act.

7. Section 9 of the principal Act is hereby amended as follows:—

(1) in paragraph (d), by the substitution, for the word "Mandalaya.", of the words "Mandalaya; or"; and

(2) by the insertion, immediately after paragraph (d), of the following three new paragraphs:—

"(e) if he resigns office by letter addressed to the Minister; or

(f) if his membership is terminated by the Minister; or

(g) if he absents himself from five consecutive meetings of the Mandalaya.".

Amendment of
section 10 of
the principal
Act.

8. Section 10 of the principal Act is hereby amended as follows:—

(1) by the repeal of sub-sections (1) and (3);

(2) by the renumbering of sub-sections (2), (4), (5) and (6) as sub-sections (1), (2), (3) and (4);

- (3) in the renumbered sub-section (1), by the substitution, for the words "The President", of the words "The President of the Mandalaya";
- (4) in the renumbered sub-section (2), by the substitution, for the words "The Vice-President" of the words "The Vice-President of the Mandalaya"; and
- (5) in the renumbered sub-section (4), by the substitution, for all the words from "by letter addressed" to the end of that sub-section, of the words "and the Vice-President may resign the office of Vice-President, by letter addressed to the Minister.".

9. Section 12 of the principal Act is hereby amended in sub-section (6) by the substitution, for the word "ten", of the word "eight".

Amendment of
section 12 of
the principal
Act.

10. Section 13 of the principal Act is hereby amended in sub-section (5) as follows:—

Amendment of
section 13 of
the principal
Act.

- (1) in paragraph (d) by the substitution, for the words "of the Mandalaya";, of the words "of the Mandalaya; and";
- (2) in paragraph (e) by the substitution, for the words "Fellows of the Mandalaya; and", of the words "Fellows of the Mandalaya."; and
- (3) by the omission of paragraph (f).

11. Section 14 of the principal Act is hereby repealed and the following section is substituted therefor:—

Replacement of
section 14 of
the principal
Act.

Panels.

14. (1) The Minister may, after consulting the five members of the Mandalaya appointed under paragraph (a) of sub-section (1) of section 7, appoint such number of Panels and such number of persons not exceeding twelve to each such Panel as the Minister may consider necessary, for the purpose of advising and assisting the Mandalaya on the general advancement of each of the following branches of literature:—

- (a) Classical Sinhala literature;
- (b) Classical Tamil literature;
- (c) Modern Sinhala fiction;

4 *Sri Lanka Sahitya Mandalaya (Amendment) Act, No. 13 of 1965*

(d) Modern Sinhala poetry;
(e) Modern Sinhala drama;
(f) Sinhala translations;
(g) Modern Tamil poetry;
(h) Modern Tamil fiction;
(i) Modern Tamil drama;
(j) Tamil translations;
(k) Islamic Arabic literature;
(l) Sanskrit and Pali literature;
(m) any other branch of literature
considered necessary by the
Minister.

(2) Each Panel appointed under sub-section (1) is hereafter in this Act referred to as the "Panel".

(3) Any member of the Mandalaya appointed under paragraph (a) of sub-section (1) of section 7, shall be eligible for appointment as a member of a Panel. The President of the Mandalaya shall be an *ex officio* member of each of the Panels.

(4) The Minister shall, after consulting the members of the Mandalaya appointed under paragraph (a) of sub-section (1) of section 7, appoint one member of each Panel to be the Chairman of that Panel.

(5) The Minister may, without assigning reason, revoke the appointment of any Panel or of any member of any Panel or of the Chairman of any Panel.

(6) Every member of a Panel shall, unless he resigns his membership by letter addressed to the Minister or his appointment is revoked by the Minister, hold office for a period of three years and shall be eligible for reappointment.

(7) The quorum for any meeting of a Panel shall be three members.'

12. Section 15 of the principal Act is hereby amended in sub-section (1), by the substitution, for the word "objects.", of the following:—

Amendment of
section 15 of
the principal
Act.

"objects:

Provided, however, that—

- (a) no person shall be appointed as General Secretary or to act as General Secretary, except with the prior permission of the Minister; and
- (b) no officer or servant shall be dismissed from the service of the Mandalaya, except by resolution passed at a meeting of the Mandalaya, the number of votes cast in favour of such resolution being not less than two-thirds of the total number of members of the Mandalaya (including those not present at that meeting).".

13. Sections 16 and 17 of the principal Act are hereby repealed, and the following two sections are substituted therefor, respectively:—

Replacement of
sections 16 and
17 of the
principal Act.

'Fund of the
Mandalaya.

16. The Mandalaya shall have its own Fund. All moneys received by the Mandalaya, including such sums as may be voted from time to time by the House of Representatives for the use of the Mandalaya, shall be credited to the Fund and all payments made by the Mandalaya shall be made therefrom. The Mandalaya may utilize moneys from the Fund for the purpose of paying the remuneration of its staff and such sums as may be payable under section 23 to its members and the members of the Executive Committee and of the Panels, and defraying the expenditure incurred in the administration of its affairs, the exercise of its powers and the promotion of its objects:

Provided that no single item of expenditure in excess of five thousand rupees shall be incurred by the Mandalaya without the prior sanction of the Minister.

Accounts,
audits and
annual
reports.

17. (1) The Mandalaya shall cause its accounts to be kept in such form and in such manner as the Minister may direct.

(2) The Mandalaya shall cause its books to be balanced as on the thirty-first day of December in each year and shall, before the thirtieth day of April of the following year, cause to be prepared a revenue and expenditure account and a balance sheet containing a summary of the assets and liabilities of the Mandalaya made up to the first-mentioned date. The revenue and expenditure account and the balance sheet shall be signed by the President and by such officer of the Mandalaya as may be authorized by the Mandalaya to do so.

(3) The accounts of the Mandalaya shall be audited annually by an auditor (hereinafter referred to as "the auditor") appointed by the Minister on the advice of the Auditor-General. The auditor so appointed shall be a member of the Institute of Chartered Accountants of Ceylon. The auditor shall receive such remuneration from the Mandalaya as the Minister may, with the concurrence of the Minister of Finance, determine.

(4) The Auditor-General shall have power—

(a) to direct the manner in which the accounts of the Mandalaya shall be audited by the auditor and to give the auditor instructions in regard to any matter relating to the performance of his functions as the auditor, and

(b) to conduct a supplementary or test audit of the accounts of the Mandalaya by such person or persons as the Auditor-General may authorize in that behalf, and for the purposes of such audit,

to require information or additional information to be furnished to any person or persons so authorized, on such matters, by such person or persons and in such form, as the Auditor-General may, by general or special order, direct.

(5) The auditor shall examine the accounts of the Mandalaya and ascertain the correctness of the balance sheet and furnish a report to the Auditor-General stating—

(a) whether he has or has not obtained all the information and explanations required by him, and

(b) whether in his opinion the balance sheet and accounts referred to in the report are properly drawn up so as to exhibit a true and fair view of the affairs of the Mandalaya.

(6) The Auditor-General shall have the right to comment upon or supplement the auditor's report in such manner as the Auditor-General may think fit.

(7) The Auditor-General shall transmit the auditor's report together with his comments (if any) upon, or his supplement (if any) to, such report to the Mandalaya.

(8) The Mandalaya shall, on receipt of the auditor's report in respect of any year, transmit to the Minister—

(a) a copy of such report together with the Auditor-General's comments (if any) upon, and his supplement (if any) to, such report,

(b) a copy of the revenue and expenditure account,

(c) a copy of the balance sheet, and

(d) a report by the Mandalaya on its work for the period for which the revenue and expenditure account and balance sheet have been made up.

(9) The Minister shall lay copies of the documents transmitted to him under sub-section (8) before the Senate and the House of Representatives.'.

Amendment of
sections 18, 19,
21 and 23 of the
principal Act.

14. (1) Sections 18, 21 and 23 of the principal Act are hereby amended by the substitution, for the words "Standing Committee", wherever those words appear in each of those sections, of the word "Panel".

(2) Section 19 of the principal Act is hereby amended by the substitution, for the words "Standing Committees", of the word "Panels".

Replacement of
section 20 of
the principal
Act.

15. Section 20 of the principal Act is hereby repealed and the following section is substituted therefor:—

"General and
special
directions
by the
Minister.

20. The Minister may issue—

(a) general directions, or
(b) after consulting the Mandalaya, special directions,

to the Mandalaya regarding the work of the Mandalaya, and it shall be the duty of the Mandalaya to carry out all such directions.".

Amendment of
section 24 of
the principal
Act.

16. Section 24 of the principal Act is hereby amended as follows:—

(a) by the substitution, for the words "may, in addition to the rules required by any other provision of this Act to be made by the Mandalaya, make rules", of the words "may make rules"; and

(b) by the substitution, for the words "Standing Committees", of the word "Panels".

PARLIAMENT OF CEYLON

1st Session 1965-66



Imposition of Civic Disabilities (Special Provisions) Act, No. 14 of 1965

Date of Assent : November 16, 1965

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*Imposition of Civic Disabilities (Special Provisions)
Act, No. 14 of 1965*

L. D.—O. 8/65.

AN ACT TO IMPOSE CIVIC DISABILITIES ON CERTAIN PERSONS AGAINST WHOM ALLEGATIONS OF BRIBERY WERE HELD BY A COMMISSION OF INQUIRY TO HAVE BEEN PROVED AND TO MAKE PROVISION FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

[Date of Assent : November 16, 1965]

WHEREAS, under section 2 of the Commissions of Inquiry Act, a Commission of Inquiry consisting of Messrs Walter Thalgodapitiya, Thomas Webb Roberts and Samuel John Charles Schokman, was appointed by the Governor-General by warrant dated September 11, 1959, to inquire into and report upon allegations of bribery made against certain persons who were or had been members of the Senate or the House of Representatives or the State Council constituted under the Ceylon (State Council) Order in Council :

And whereas the said Commission had in its Reports found that the allegations of bribery against certain of the aforesaid persons had been proved :

And whereas it has become necessary to impose civic disabilities on the said persons consequent on the findings of the said Commission :

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the *Imposition of Civic Disabilities (Special Provisions) Act, No. 14 of 1965.*

Short title.

2. No person to whom this Act applies shall, for a period of seven years computed from the relevant date, be qualified to have his name entered or retained in any register of electors.

A person to whom this Act applies disqualifed for registration in registers of electors.

3. A person to whom this Act applies shall be incapable, for a period of seven years computed from the relevant date, of voting at any election of a member of the House of Representatives or

A person to whom this Act applies disqualifed from voting at elections.

of any local authority ; and accordingly any such person who so votes at such election in contravention of the preceding provisions of this section shall be guilty of an offence under this Act and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees, or to imprisonment of either description for a term not exceeding one month, or to both such fine and imprisonment.

A person to whom this Act applies disqualified for being a candidate at elections.

4. (1) No person to whom this Act applies shall, for a period of seven years computed from the relevant date, be qualified to be nominated as a candidate at any election of a member of the House of Representatives or of any local authority ; and accordingly the disqualification imposed by the preceding provisions of this section shall be deemed, for all purposes, to be a ground on which any nomination paper submitted by a person to whom this Act applies shall be rejected by the returning officer in the case of a parliamentary election and by the returning officer in the case of an election to a local authority.

(2) The nomination of any person as a candidate at any election shall, if he is disqualified from being so nominated by virtue of the operation of sub-section (1), be deemed, for all purposes, to be null and void.

A person to whom this Act applies disqualified for membership of Parliament.

5. A person to whom this Act applies shall, for a period of seven years computed from the relevant date, be disqualified for being elected or appointed as a Senator or a member of the House of Representatives or for sitting or voting in the Senate or in the House of Representatives.

A person to whom this Act applies disqualified for membership of any local authority.

Vacation of seats as members of Parliament or of any local authority by persons to whom this Act applies.

6. No person to whom this Act applies shall, for a period of seven years computed from the relevant date, be qualified to be elected, or to sit or to vote, as a member of any local authority.

7. Where, on the day immediately prior to the relevant date, a person to whom this Act applies was a Senator, or a member of the House of Representatives or of any local authority, his seat as a Senator or such member, as the case may be, shall be deemed, for all purposes, to have become vacant on that date.

8. A person to whom this Act applies shall be disqualified, for all time, from being employed as a public servant, or from being elected or appointed or nominated as a member of any scheduled institution or the governing body thereof.

A person to whom this Act applies disqualified for employment as a public servant or for election or appointment or nomination to scheduled institutions or the governing bodies thereof.

9. Where, on the day immediately prior to the relevant date, a person to whom this Act applies—

(a) was a public servant, such person shall be deemed, for all purposes, to have been dismissed on that date from the public service by the person or authority empowered so to do under any appropriate law, and to have vacated his office as such servant on that date ; or

(b) was a member of any scheduled institution or the governing body thereof, such person shall be deemed, for all purposes, to have vacated his office as such member on that date.

Vacation of office as public servants or members of scheduled institutions or governing bodies thereof by persons to whom this Act applies.

10. (1) Where any provisions of this Act are supplementary to, or inconsistent or in conflict with, any provisions of the Ceylon (Constitution) Order in Council, 1946, the said provisions of this Act shall be deemed, for all purposes and in all respects, to be as valid and effectual as though the said provisions of this Act were in an Act for the amendment of that Order in Council enacted by Parliament after compliance with the requirement imposed by the proviso of sub-section (4) of section 29 of that Order in Council.

Special provisions relating to this Act.

(2) Where any provisions of this Act are supplementary to, or inconsistent or in conflict with, any provisions of any appropriate law, other than the Order in Council referred to in sub-section (1), the said provisions of this Act shall be deemed, for all purposes and in all respects, to

be as valid and effectual as though the said provisions of this Act were in an Act for the amendment of such appropriate law enacted by Parliament.

(3) The provisions of any appropriate law shall have force and effect subject to the provisions of this Act, and accordingly shall be read and construed subject to such modifications or additions as may be necessary to give the provisions of such appropriate law the force and effect aforesaid.

(4) In the event of any conflict or inconsistency between the provisions of this Act and the provisions of any appropriate law, the provisions of this Act shall be read and construed subject to all such modifications or additions as may be necessary to resolve such conflict or inconsistency or, in the event of it not being possible so to do, shall prevail over the provisions of such appropriate law.

Interpretation.

11. In this Act, unless the context otherwise requires—

“ appropriate law ”, in any context in which that expression occurs in this Act, means any written law, other than this Act, which makes provision in respect of any matter or thing for which provision or substantially the same provision is made in that context ;

“ candidate ”, in relation to any election, means a person who, by himself or by any other person or persons on his behalf, seeks, under any appropriate law, nomination as a candidate at such election ;

“ local authority ” has the same meaning as in the Bribery Act ;

“ person to whom this Act applies ” means each person specified in the Schedule to this Act in regard to whom the relevant Commission in its Reports found that any allegation or allegations of bribery had been proved ;

“ public servant ” has the same meaning as in the Bribery Act ;

“ register of electors ” has the same meaning as in the Ceylon (Parliamentary Elections) Order in Council, 1946 ;

“ relevant Commission ” means the Commission of Inquiry consisting of Messrs Walter Thalgodapitiya, Thomas Webb Roberts and Samuel John Charles Schokman, which was appointed, under section 2 of the Commissions of Inquiry Act, by the Governor-General by warrant dated September 11, 1959 ;

“ relevant date ” means the date of the commencement of this Act ;

“ Reports ”, in relation to the relevant Commission, means “ The Reports of the Parliamentary Bribery Commission, 1959/1960 ”, published as Parliamentary Series No. 1 of the Fifth Parliament, First Session, 1960, and tabled in the House of Representatives on December 16, 1960, and ordered to be printed on December 22, 1960 ;

“ scheduled institution ” has the same meaning as in the Bribery Act ;

“ Senator ” means a member of the Senate ;

“ voting ”, in relation to any election, means applying to vote, or voting, at such election, and its grammatical variations or cognate expressions shall be construed accordingly.

SCHEDULE

(Section 11)

Henry Abeywickrema

Manameldura Piyadasa de Zoysa

Mohamed Samsudeen Kariapper

Robert Edward Jayatilleke

Casila Abdul Samed Marikkar

Dharmasena Bandara Monnekulame.

(17) *Naalayi*

Naalayi

PARLIAMENT OF CEYLON

1st Session 1965-66



Local Authorities Elections (Amendment) Act, No. 15 of 1965

Date of Assent : November 24, 1965

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Local Authorities Elections (Amendment)
Act, No. 15 of 1965

L. D.—O. 33/65.

AN ACT TO AMEND THE LOCAL AUTHORITIES
ELECTIONS ORDINANCE.

Chapter 262,
Volume IX,
Page 583.

[Date of Assent: November 24, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the **same**, as follows:—

1. This Act may be cited as the Local Authorities Elections (Amendment) Act, No. 15 of 1965, and shall come into operation on such date as may be appointed by the Minister by Order published in the *Gazette*.

Short title
and date of
operation.

2. The Local Authorities Elections Ordinance, as amended by Act No. 9 of 1963, (hereafter in this Act referred to as the "principal enactment"), is hereby amended in section 7 thereof as follows:—

Amendment of
section 7 of
Chapter 262.

(a) by the renumbering of that section as sub-section (1) of section 7;

(b) in renumbered sub-section (1) of that section, by the substitution, for paragraph (b) of that sub-section, of the following new paragraph:—

"(b) who was, on the first day of June in the year of the commencement of the preparation or revision of that parliamentary register, ordinarily resident in any ward which is situated wholly or partly within the electoral district,"; and

(c) by the insertion, immediately after renumbered sub-section (1) of that section, of the following new sub-sections:—

'(2) In the determination of any question as to a person's residence on the first day of June in any year, particular regard shall be

had to the purpose and other circumstances, as well as to the fact, of his presence at, or absence from, the address in question, and in particular his absence from such address in the performance of any duty accruing from, or incidental to, any office, service or employment, held or undertaken by him.

(3) The address at which a person was ordinarily resident in any ward on the first day of June in any year is hereafter in this Act referred to as his "qualifying address".

Amendment of
section 8 of
the principal
enactment.

3. Section 8 of the principal enactment is hereby amended by the substitution, for paragraph (b) of that section, of the following new paragraph:—

"(b) he was, on the first day of June in the year of the commencement of the preparation or revision of that register, ordinarily resident in that ward or any other ward of the same electoral area.".

Amendment of
section 9 of
the principal
enactment.

4. Section 9 of the principal enactment is hereby amended in sub-section (1) thereof by the omission of paragraph (c) of that sub-section.

Replacement of
section 19 of
the principal
enactment.

5. Section 19 of the principal enactment is hereby repealed and the following new section substituted therefor:—

"Special
provision
regarding the
appearance
of a person's
name in the
electoral lists.

19. (1) No person shall be entitled to have his name entered or retained—

(a) in more than one electoral list, whether of the wards of the same electoral area or different electoral areas; or

(b) more than once in the same electoral list under different qualifying addresses,

notwithstanding that he may be qualified to have his name so entered or retained.

(2) (a) Where it appears that a person is qualified to have his name entered or retained—

- (i) in more than one electoral list; or
- (ii) more than once in the same electoral list under different qualifying addresses,

an elections officer shall cause notice to be served upon that person requiring him to specify, within seven days of the date of service of such notice, the electoral list in which he desires to have his name entered or retained, or the qualifying address under which he desires to have his name entered or retained in the same electoral list, as the case may be.

(b) Any notice referred to in paragraph (a) of this sub-section may be served upon any person by sending it by ordinary letter post to such person or by delivering it to him or to an adult member of his household.

(3) Where, in compliance with a notice under paragraph (a) of sub-section (2), a person specifies—

(a) the electoral list in which he desires to have his name entered or retained, and the elections officer of the appropriate district is satisfied that such person is qualified to have his name entered or retained in that list, his name shall be entered or retained in that list and in no other electoral list; or

(b) the qualifying address under which he desires to have his name entered or retained in the

same electoral list, and the elections officer of the district in which the ward to which that list relates is situated is satisfied that such person is qualified to have his name entered or retained in that list under that address, his name shall be entered or retained under that address in that list and under no other address in that list.

(4) Where a person fails to comply with a notice under paragraph (a) of sub-section (2),—

(a) the appropriate elections officer shall, if the notice required such person to specify the electoral list in which such person desires to have his name entered or retained, determine which one of the electoral lists in which such person is qualified to have his name entered or retained shall be the electoral list in which such name shall be entered or retained, and such name shall be entered or retained in the electoral list determined by such officer and in no other electoral list; or

(b) the appropriate elections officer shall, if the notice required such person to specify the qualifying address under which he desires to have his name entered or retained in the same electoral list, determine which one

of the qualifying addresses in the same electoral list under which such person is qualified to have his name entered or retained shall be the address under which such name shall be entered or retained in that list, and such name shall be entered or retained under the qualifying address in that list determined by such officer and under no other qualifying address in that list.

(5) The failure of any person to comply with any notice served under paragraph (a) of sub-section (2), or the failure of an elections officer to comply with the provisions of sub-section (4) in respect of that person, or the fact that upon such compliance his name is not entered or retained in any electoral list, or under any qualifying address in the same electoral list, specified by such person, shall not affect or prejudice his right to have his name entered or retained, subject to the provisions of sub-section (1) and section 82, in any electoral list, or under any qualifying address in the same electoral list, as the case may be, in or under which he is qualified to have his name entered or retained.”.

6. Section 26 of the principal enactment is hereby amended as follows:—

Amendment of
section 26 of
the principal
enactment.

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

(a) by the substitution, in paragraph (a) of that sub-section, for all the words and figures from “ Such date shall—” to the end of that paragraph, of the words “ Such date shall be a date not earlier than fourteen days or later than twenty-eight days from the date of the publication of the notice.”;

and

(b) by the substitution, in paragraph (b) of that sub-section, for the expression "twenty-first day" occurring in sub-paragraphs (i) and (ii) of that paragraph, of the expression "twenty-eighth day"; and

(2) in paragraph (a) of sub-section (2) of that section, by the substitution, for the expression "the hour (commencing not earlier than 9 a.m. nor later than 4 p.m.) during which, ", of the expression "the hour during which, ".

Amendment of
section 27A of
the principal
enactment.

7. Section 27A of the principal enactment is hereby amended as follows:—

(a) by the repeal of sub-section (2) of that section, and the substitution therefor of the following new sub-section:—

"(2) A political party shall be entitled to be treated as a recognized political party for the purpose of local elections if, but only if, it was, at the last parliamentary general election immediately preceding such local elections, treated as a recognized political party under the Parliamentary Elections Order in Council for the purpose of the provisions of section 29 of that Order relating to the deposit to be made by candidates.";

(b) in sub-section (3) of that section, by the substitution, for all the words and figures from "at the parliamentary" to the end of that sub-section, of the following:—

"at the last parliamentary general election immediately preceding such local elections shall be deemed to be the approved symbol allotted to such party for that purpose until the date on which it ceases to be so entitled by virtue of sub-section (2). ";

(c) by the repeal of sub-sections (4), (5), (6), (7) and (8) of that section.

Amendment of
section 31 of
the principal
enactment.

8. Section 31 of the principal enactment is hereby amended in sub-section (2) of that section by the substitution, for the expression "a true copy thereof", of the expression "a copy thereof".

9. Section 35 of the principal enactment is hereby amended in sub-section (1) of that section by the substitution, for the expression "twenty-one days", of the expression "twenty-eight days".

Amendment of section 35 of the principal enactment.

10. Section 39A of the principal enactment is hereby amended by the insertion, immediately after sub-section (3) of that section, of the following new sub-section:—

Amendment of section 39A of the principal enactment.

"(3A) Every person,—

- (a) other than a public servant acting in the course of his duty as such servant, who has in his possession the official poll card of any other person; or
- (b) who without due authority prints any official poll card or what purports to be or is capable of being used as an official poll card at any election under this Ordinance,

shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.".

11. The following new section is hereby inserted immediately after section 53, and shall have effect as section 53A, of the principal enactment:—

Insertion of new section 53A in the principal enactment.

Inspection of voter and marking with the appropriate mark.

53A. (1) No ballot paper shall be delivered to any voter at any local election—

- (a) if he refuses to allow the presiding officer or a person acting under his authority to make the appropriate inspection; or
- (b) if, having allowed such inspection, it discloses that such voter has already been marked with the appropriate mark; or

(c) if, having allowed such inspection, it discloses that such voter has not already been marked with the appropriate mark, but such voter refuses to allow such officer or person to mark such voter with the appropriate mark,

and accordingly such voter shall, notwithstanding anything to the contrary in any other provision of this Ordinance, not be entitled to vote at such election.

(2) The presiding officer of a polling station shall enter on a list, substantially in the form set out in the Seventh Schedule to this Ordinance, the following particulars relating to each voter to whom a ballot paper was not delivered at such station under sub-section (1):—

(a) the number of such voter in the electoral list of the ward of the electoral area in which the election is held;

(b) the name and address of such voter as it appears in such list; and

(c) the ground on which a ballot paper was not delivered to such voter.

Such list is in this Ordinance called the “list of voters to whom ballot papers are not delivered under section 53A”.

(3) In this section,—

(a) the expression “appropriate mark” means a mark made with indelible ink;

(b) the term “appropriate”, with reference to any context connected with

or relating to the inspection or marking of a voter, means—

- (i) the little finger of his left hand or, if such finger is missing, any other finger of his left hand; or
- (ii) if, all the fingers of his left hand are missing, the little finger of his right hand or, if such finger is missing, any other finger of his right hand; or
- (iii) if all the fingers of his left and right hands are missing, such extremity of his left or right hand as such voter possesses.

(4) Every person who—

- (a) without due authority places an appropriate mark on any voter at any election under this Ordinance or what purports to be or is capable of being mistaken for that mark; or
- (b) fraudulently defaces any appropriate mark placed on any voter at such election without due authority,

shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.'

10 *Local Authorities Elections (Amendment) Act, No. 15 of 1965*

Amendment of section 54 of the principal enactment.

12. Section 54 of the principal enactment is hereby amended in sub-section (2) of that section, by the substitution, for the expression " shall mark the ballot paper ", of the expression " shall, in the presence of another member of his polling staff, mark the ballot paper ".

Amendment of section 59 of the principal enactment.

13. Section 59 of the principal enactment is hereby amended in sub-section (1) of that section as follows:—

(1) in paragraph (e) of that sub-section, by the substitution, for the expression " votes list, ", of the expression " votes list, and " ; and

(2) by the insertion, immediately after paragraph (e) of that sub-section, of the following new paragraph:—

"(f) the list of voters to whom ballot papers are not delivered under section 53A, ".

Amendment of section 65 of the principal enactment.

14. Section 65 of the principal enactment is hereby amended by the substitution, for the proviso to that section, of the following new proviso:—

" Provided, however, that before the returning officer makes the declaration,—

(a) such number of recounts may be made as the returning officer deems necessary; and

(b) a recount or recounts shall be made upon the application of a candidate or his agent so however that the maximum number of recounts that shall be so made, on the application of any candidate or his agent, or all the candidates or their agents, shall not exceed two. ".

Amendment of section 69 of the principal enactment.

15. Section 69 of the principal enactment is hereby amended as follows:—

(a) by the substitution, for the expression " this Part of this Ordinance ", of the expression " this Ordinance " ; and

(b) in the marginal note to that section, by the substitution, for the word " Part.", of the word " Ordinance. ".

Amendment of section 80 of the principal enactment.

16. Section 80 of the principal enactment is hereby amended by the substitution, for all the words from " not exceeding one year " to the end of that section, of the words " not exceeding one year. ".

17. Section 81 of the principal enactment is hereby amended as follows:—

(a) by the renumbering of paragraph (3) of that section as paragraph (5) thereof; and

(b) by the insertion, immediately after paragraph (2) of that section, of the following new paragraphs:—

“(3) who, being a member or official of a religious order or organization,—

(a) denies or threatens to deny, to any member or adherent of that order or organization, or to any member of the family of such member or adherent, any spiritual ministration, service or benefit, to which such member or adherent would in the ordinary course have been entitled; or

(b) excludes, or threatens to exclude, such member or adherent from such order or organization,

in order to induce or compel such member or adherent to vote or refrain from voting for any candidate at such election, or to support or refrain from supporting any political party at such election, or on account of such member or adherent having voted or refrained from voting for a candidate at such election, or having supported or refrained from supporting any political party at such election, or

(4) who, being the employer of any other person,—

(a) terminates or threatens to terminate such employment; or

(b) denies or threatens to deny to such other person any benefit or service which such other person already enjoyed, or would have enjoyed, in the ordinary course of such employment,

in order to induce or compel such other person to vote or refrain from voting for any candidate at such election, or

to support or refrain from supporting any political party at such election, or on account of such other person having voted or refrained from voting for any candidate at such election, or having supported or refrained from supporting any political party at such election, or".

Amendment of
section 81A of
the principal
enactment.

18. Section 81A of the principal enactment is hereby amended as follows:—

- (1) in sub-section (1) of that section, by the substitution, for the expression "of fifty yards", of the expression "of a quarter of a mile";
- (2) by the insertion, immediately after sub-section (2) of that section, of the following new sub-section:—

"(2A) No person—

 - (a) who is a candidate at any election in any electoral area shall, on the day on which the poll is taken at such election, use in that area any building or structure (whether temporary or otherwise), other than the ordinary place of residence of such candidate, for any purpose calculated to promote the election of such candidate; or
 - (b) shall, at any time during the period commencing on the day of nomination at any election in any electoral area and ending on the day immediately following the date on which the poll is taken at such election, conduct, hold or take part in any procession, other than a procession on May 1, in any year, or any procession for religious or social purposes; or
 - (c) shall, at any procession held or conducted during the period referred to in paragraph (b) of this sub-section, do any act or

thing calculated to promote the election referred to in the said paragraph (b)."; and

(3) in sub-section (3) of that section, by the substitution, for the expression "sub-section (1) or sub-section (2)", of the expression "sub-section (1), sub-section (2), or sub-section (2A)".

19. Section 81b of the principal enactment is hereby amended by the repeal of sub-section (1) of that section and the substitution therefor of the following new sub-section:—

Amendment of section 81b of the principal enactment.

"(1) During the period commencing on the day of nomination at any election under this Ordinance and ending on the day following the day on which a poll is taken at such election, no person shall, for the purpose of promoting the election of any candidate at such election, display—

- (a) in any premises, whether public or private, any flag or banner except in or on any vehicle that is used for the conveyance of a candidate at such election, or
- (b) any handbill, placard, poster, notice or sign on any place to which the public have a right of, or are granted, access except in or on any premises on any day on which a meeting in support of a candidate at such election is due to be held in that premises; or
- (c) any handbill, placard, poster, notice, sign, flag or banner, on or across any public road; or
- (d) any handbill, placard, poster, notice or sign in or on any vehicle, except in or on any vehicle that is used for the conveyance of a candidate at such election."

20. Section 81c of the principal enactment is hereby repealed, and the following new section substituted therefor:—

Replacement of section 81c of the principal enactment.

"Provisions relating to transport to or from the poll.

81c. (1) No person shall let, lend, employ, hire, borrow or use, or aid or abet any other person to let, lend, employ, hire, borrow or use, any vehicle, vessel or animal for the purpose of conveying any voter to or from the poll.

(2) Any person who contravenes any of the provisions of sub-section (1) shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one hundred rupees, or to imprisonment of either description for a term not exceeding one month, or to both such fine and imprisonment.

(3) Notwithstanding anything in the preceding provisions of this section,—

(a) where a person is unable at any election under this Ordinance to reach his polling station from his place of residence without crossing the sea or a branch or arm thereof or a river, the use of a means of transport to enable him to reach his polling station shall be deemed not to be a contravention of the provisions of sub-section (1);

(b) the conveyance of a person at his own expense to or from the poll at any election in, or the use by any person at his own expense for the purpose of the conveyance of himself to or from the poll of, any public transport service provided by the Ceylon Transport Board, the Ceylon Government Railway, or the Colombo Municipal Council, shall be deemed not to be a contravention of the provisions of sub-section (1);

(c) where the returning officer for any electoral area is satisfied, upon written application in that behalf made to him by any person (not being a candidate) so as to reach such officer seven days before the day on which a poll is to be taken at any election in that area, that such person is unable, by reason of

any physical disability, to convey himself to and from the poll on foot or in any public transport service referred to in paragraph (b) of this sub-section, the returning officer may give such person written authority to use any vehicle, vessel or animal for the purpose of conveying himself to and from the poll, and accordingly the use of a vehicle, vessel or animal for the purpose of such conveyance by such person shall be deemed not to be a contravention of the provisions of sub-section (1).

(4) Where at a poll taken at any election in any electoral area under this Ordinance, any vehicle, vessel or animal is being used in contravention of the provisions of sub-section (1), any police officer may stop and seize such vehicle, vessel or animal, and take it to a police station and detain it therein until the conclusion of the poll.

(5) A court may, on the conviction of any person for an offence under this section, make order declaring that any vehicle, vessel or animal used in or in connection with the commission of such offence shall be forfeited to Her Majesty.”.

21. The following new section is hereby inserted immediately after section 81c, and shall have effect as section 81d, of the principal enactment:—

Insertion of
new section
81d in the
principal
enactment.

** False
reports in
newspapers.*

81d. (1) Where there is published in any newspaper any false statement concerning, or relating to,—

(a) the utterances or activities at any election under this Ordinance of any candidate, or any political party which is contesting such election, whether or

not such party is a recognized party for the purpose of local elections; or

(b) the conduct or management of such election by such candidate, or any such party,

and such statement is capable of influencing the result of such election, then, every person who at the time of such publication was the proprietor, the manager, the editor, the publisher or other similar officer of that newspaper, or was purporting to act in such capacity, shall each be guilty of an offence unless such person proves that such publication was made without his consent or connivance, and that he exercised all such diligence to prevent such publication as he ought to have exercised having regard to the nature of his functions in such capacity and in all the circumstances.

(2) Any person who is guilty of an offence under sub-section (1) shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees, or to imprisonment of either description for a term not exceeding one month or to both such fine and imprisonment.

(3) In this section, the term "newspaper" includes any journal, magazine, pamphlet or other publication.'

Replacement of
section 82 of
the principal
enactment.

22. Section 82 of the principal enactment is hereby repealed, and the following new section substituted therefor:—

"Plural
voting.

82. If any person—

(a) votes more than once at any general election under this Ordinance, whether in the same electoral area or different electoral areas, or asks for a ballot paper for the purpose of so voting; or

(b) votes more than once in the same ward of an electoral area at any election under this Ordinance, or asks for a ballot paper for the purpose of so voting,

such person shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to rigorous imprisonment for a term not exceeding one year.”.

23. The following new sections are hereby inserted immediately after section 84, and shall have effect as sections 84A, 84B, 84C and 84D, of the principal enactment:—

Insertion of new sections 84A to 84D in the principal enactment.

' Duty of employers to grant leave to employees to vote.

84A. (1) Any person, being the employer of any other person who is entitled to vote at any election under this Ordinance shall, upon application in writing in that behalf made by such other person, grant such other person, leave, without loss of pay, for such continuous period (not less than two hours in duration) as that person may deem sufficient to enable such other person to vote at that election.

(2) Any person who contravenes or fails to comply with the provisions of sub-section (1) shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees, or to imprisonment of either description for a term not exceeding one month, or to both such fine and imprisonment.

Inaccurate description of persons and places.

84B. No misnomer or inaccurate description of any person or place named or described in any electoral list, notice or other document whatsoever prepared or issued under or for the purposes of this Ordinance shall in any wise affect the operation of this Ordinance as respects that person or place if that person or place is so designated in such list, notice or document as to be identifiable.

Requisitioning
of premises
for use as
polling
stations.

84c. (1) Where the Commissioner considers that any premises, other than any school referred to in section 70, are required for the purpose of being used as a polling station, he may requisition those premises for that purpose by order in writing addressed to and served on the person in actual possession of those premises, or where no person is in such actual possession, on the owner of such premises.

(2) Where any premises are requisitioned under sub-section (1), the period of such requisition shall not extend beyond four weeks.

(3) In this section, "premises" means any land, building or part of a building and includes a hut, shed or structure or any part thereof.

Compensation
for requisition-
ing of premises.

84d. (1) Where any premises are requisitioned under section 84c, the Commissioner shall pay, out of moneys provided for the purpose by Parliament, compensation for such requisition to the person who was in actual possession of those premises immediately before the requisition or where no person was in such actual possession, the owner of those premises, and shall make good any damage done to those premises during the period of the requisition.

(2) The amount of compensation payable under sub-section (1) in respect of any premises shall be determined by taking into consideration—

(a) the rent payable in respect of those premises, or, where no rent is so payable, the rent payable for similar premises in the locality, and

(b) if, in consequence of the requisition of those premises, the person who was in actual possession of those premises immediately before the requisition was compelled to change

his residence or place of business, the reasonable expenses, if any, incidental to such change.

(3) Where any person entitled to compensation under this section is aggrieved by the decision of the Commissioner in regard to the amount of the compensation, that person may appeal in writing to the Minister from that decision. Upon such appeal being made, the Minister shall appoint an arbitrator and shall refer such appeal to him for determination; and the determination of the arbitrator on such appeal shall be final.'

24. The following new section is hereby inserted immediately after section 85, and shall have effect as section 85A, of the principal enactment:—

Insertion of
new section
85A in the
principal
enactment.

"Destruction,
&c., of
notices or
documents.

85A. Every person who, without lawful authority, destroys, mutilates, defaces or removes any notice which is exhibited by any authority under this Ordinance, or any document which is made available for inspection in accordance with this Ordinance, shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding fifty rupees.”.

25. The Sixth Schedule of the principal enactment is hereby amended by the insertion, in the appropriate column of that Schedule, immediately after item 1, of the following new item:—

Amendment of
the Sixth
Schedule of
the principal
enactment.

"1A. Section 60 ... Every reference to a returning officer shall be deemed to include a reference to a counting officer.”.

20 *Local Authorities Elections (Amendment)*
Act, No. 15 of 1965

Insertion of
new Seventh
Schedule in
the principal
enactment.

26. The following new Schedule is hereby inserted immediately after the Sixth Schedule, and shall have effect as the Seventh Schedule, of the principal enactment:—

“SEVENTH SCHEDULE

FORM

List of Voters who are not delivered Ballot Papers
(Section 53 A)

Local Authority :

Ward No :

Date of Election :

Polling Station :

No. in electoral list	Name of voter	Address of voter	Reason for not delivering ballot paper		
			Refused appropriate inspection	Already marked with appropriate mark	Refuses to be marked with appropriate mark

PARLIAMENT OF CEYLON

1st Session 1965-66



Medical (Amendment) Act, No. 16 of 1965

Date of Assent : November 25, 1965

Printed on the Orders of Government

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AN ACT TO AMEND THE MEDICAL ORDINANCE.

Chapter 105,
Volume V,
Page 6.

[Date of Assent: November 25, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Medical (Amendment) Act, No. 16 of 1965. Short title.

2. Section 7 of the Medical Ordinance, hereinafter referred to as the "principal enactment", is hereby amended in sub-section (1) by the insertion, immediately after paragraph (b), of the following new paragraph:— Amendment of section 7 of Chapter 105.

"(bb) certificates of efficiency as estate apothecaries;".

3. Section 29 of the principal enactment is hereby amended as follows:— Amendment of section 29 of the principal enactment.

(1) in paragraph (b) of sub-section (1)—

(a) in sub-paragraph (iii), by the substitution, for the expression "section 32.", of the expression "section 32, or"; and

(b) by the insertion, immediately after sub-paragraph (iii), of the following new sub-paragraph:—

"(iv) not being qualified to be registered under any of the preceding sub-paragraphs,—

(aa) is a citizen of Ceylon according to the law for the time being in force relating to citizenship, and

(bb) holds the degree of Bachelor of Medicine or an equivalent qualification of any university or medical school of any

country other than Ceylon, which is recognized by the Medical Council for the purposes of this section, and

(cc) unless exempted under the provisions of sub-section (2A), has passed a special examination prescribed in that behalf by the Medical Council, and

(dd) holds a certificate granted by the Medical Council under section 32.”;

(2) in paragraph (b) of sub-section (2)—

(a) in sub-paragraph (iii), by the substitution, for the words “ those Acts.”, of the words “ those Acts, or ”; and

(b) by the insertion, immediately after sub-paragraph (iii), of the following new sub-paragraph :—

“ (iv) not being qualified to be registered under any of the preceding sub-paragraphs,—

(aa) is a citizen of Ceylon according to the law for the time being in force relating to citizenship, and

(bb) holds a degree of Bachelor of Medicine or an equivalent qualification of any university or medical school of any country other than Ceylon, which is recognized by the Medical Council for the purposes of this section, and

(cc) unless exempted under the provisions of sub-section (2A), has passed a special examination prescribed in that behalf by the Medical Council.”; and

(3) by the insertion, immediately after sub-section (2), of the following new sub-section:—

“(2A) Where the Medical Council is satisfied that the medical qualification on the faith of which a person applies for registration under sub-section (1) or sub-section (2) is of a sufficiently high standard and such qualification is obtained in a country which recognizes the degree of Bachelor of Medicine of the University of Ceylon, the Council may exempt such person from the requirement of passing the special examination referred to in subparagraph (cc) of each of the said sub-sections.”.

4. Section 41 of the principal enactment is hereby amended as follows:—

Amendment of
section 41 of
the principal
enactment.

(1) in sub-section (1) thereof—

(a) in paragraph (c)—

(i) by the substitution, for the words “retired Government”, of the word “Government”; and

(ii) by the substitution, for the words “register of apothecaries”, of the word “register”;

(b) by the insertion, immediately after paragraph (c), of the following new paragraph—

“(cc) any estate apothecary who is registered under sub-section (2A) of this section as being entitled to practise medicine and surgery, and whose name is for the time being in the register maintained under that sub-section”; and

(c) in paragraph (d) by the substitution, for the words “estate dispenser”, wherever those words occur in that paragraph, of the words “estate apothecary or estate dispenser”;

(2) in sub-section (2) thereof—

(a) by the substitution, for the words “apothecary who has retired or retires or has resigned or resigns from Government service”, of the words “apothecary, whether he is in the service of the Government or has ceased to be in such service,”;

(b) in paragraph (a), by the substitution, for the words “has been”, of the words “has or had been”;

(c) by the substitution, for paragraph (b), of the following paragraph:—

“(b) has or had, within such period—

(i) been in charge of one or more dispensaries or hospitals, or

(ii) been engaged in the examination and treatment of patients,

for an aggregate period of not less than ten years, and”;

(d) in paragraph (c), by the substitution, for the words “has performed”, of the words “has or had performed”;

(e) by the substitution, for the words “an apothecary entitled”, of the words “being entitled”;

(f) by the substitution, for the words “apothecaries registered”, of the words “persons registered”;

(g) by the substitution, for the words “apothecary ordered”, of the words “person ordered”; and

(h) by the addition, at the end of that sub-section, of the following:—

‘A certificate under this sub-section may be issued to a Government apothecary who has been guilty of misconduct if the Director of Health Services is satisfied that

such apothecary has, since such misconduct, been of good conduct for such period of time as the Director considers reasonable.

For the purposes of this sub-section, "public service" includes service under a corporation the capital of which is wholly or partly provided by the Government.;

(3) by the insertion, immediately after sub-section (2), of the following new sub-section:—

"(2A) (a) Any estate apothecary may, on furnishing proof to the satisfaction of the Director of Health Services that such estate apothecary—

- (i) has had an aggregate period of at least twenty years of efficient and satisfactory service as an estate apothecary, and
- (ii) has, within that period, served under one or more medical practitioners for an aggregate period of at least ten years,

be registered by the registrar on payment of a fee of fifty rupees as being entitled to practise medicine and surgery.

(b) The registrar shall maintain a register of the persons registered under this sub-section and erase therefrom the name of any person ordered to be erased by the Medical Council under sub-section (3) of this section.;"

(4) in sub-section (3) thereof—

- (a) by the substitution, for the words "that an apothecary", of the words "that any person being an apothecary";
- (b) by the substitution, for the expression "sub-section (1) (c)", of the expression "sub-section (1) (c) or an estate apothecary entitled to practise under sub-section (1) (cc)";
- (c) by the substitution, for the words "that the apothecary", of the words "that such person"; and

- (d) by the substitution, for the words "any apothecary be erased from the register of apothecaries", of the words "any person be erased from the register"; and
- (5) in the marginal note to that section, by the substitution, for the words "apothecaries and", of the words "apothecaries, estate apothecaries and".

Amendment of
section 43 of
the principal
enactment.

5. Section 43 of the principal enactment is hereby amended by the insertion, immediately after sub-section (1), of the following new sub-section:—

"(1A) Notwithstanding the provisions of sub-section (1), a person who is not qualified to be registered as a dentist under that sub-section may, if he—

- (a) is a citizen of Ceylon according to the law for the time being in force relating to citizenship, and
- (b) holds a degree in Dentistry or Stomatology or an equivalent qualification of any university or medical school of any country other than Ceylon, which is recognized by the Medical Council for the purposes of this sub-section, and
- (c) has passed a special examination prescribed in that behalf by the Medical Council,

be registered as a dentist:

Provided, however, that where the Medical Council is satisfied that the qualification on the faith of which a person applies for registration is of a sufficiently high standard and such qualification has been obtained in a country which recognizes the degree of dental surgery of the University of Ceylon, the Council may exempt such person from the requirement of passing the special examination referred to in paragraph (c).".

Amendment of
section 49 of
the principal
enactment.

6. Section 49 of the principal enactment is hereby amended in paragraph (b) of sub-section (3) by the substitution, for the words "a qualified", of the word "an".

7. Section 56 of the principal enactment is hereby amended as follows:—

Amendment of section 56 of the principal enactment.

(1) in sub-section (1) thereof—

(a) by the substitution, for paragraph (c), of the following paragraph:—

“ (c) is an apothecary; or ”; and

(b) by the insertion, immediately after paragraph (c), of the following new paragraph:—

“ (d) is an estate apothecary.” ; and

(2) in sub-section (2) thereof, by the substitution, for the words and figures “ under sub-section (1) (c). But no fee shall be payable by a qualified apothecary ”, of the words and figures “ under sub-section (1) (c) or (d). But no fee shall be payable by an apothecary ”.

8. Section 74 of the principal enactment is hereby amended as follows:—

Amendment of section 74 of the principal enactment.

(1) by the insertion, immediately before the definition of “ dentist ”, of the following new definition:—

“ “ apothecary ” means a person on whom a certificate of efficiency as an apothecary has been conferred by the College Council under section 7 (1) (b) ; ” ; and

(2) by the insertion, immediately after the definition of “ dispensing ”, of the following new definition:—

“ “ estate apothecary ” means a person on whom a certificate of efficiency as an estate apothecary has been conferred by the College Council under section 7 (1) (bb) ; ”.

9. The Second Schedule to the principal enactment is hereby amended by the addition, at the end thereof, of the following:—

Amendment of the Second Schedule to the principal enactment.

“ Where Applicant holds a Degree of Bachelor of Medicine or equivalent qualification recognized by the Medical Council.

(Section 29, (1) (b) (iv) and (2) (b) (iv)).

I, (*name and address of applicant*), hereby declare as follows:—

I am the person named (*name*) in the (*certificate, diploma or other document conferring or evidencing the degree or other qualification*) now produced to me and marked A.

(*Signature of Applicant*)

Dated this _____ day of _____.

Declared before me this _____ day of _____.

(*Signature of person taking the declaration*)

Justice of the Peace or Commissioner for Oaths.”.

Amendment of
the Third
Schedule to
the principal
enactment.

10. The Third Schedule to the principal enactment is hereby amended by the addition, at the end thereof, of the following:—

“ Where Applicant holds a degree or other equivalent qualification recognized by the Medical Council.

(Section 43 (1A)).

I, (*name and address of applicant*), hereby declare as follows:—

I am the person named (*name*) in the (*certificate or diploma or other document conferring or evidencing his qualification*) now produced before me and marked A.

(*Signature of Applicant*)

Dated this _____ day of _____.

Declared before me this _____ day of _____.

(*Signature of person taking the declaration*)

Justice of the Peace or Commissioner for Oaths.”.

Amendment of
the Fifth
Schedule to
the principal
enactment.

11. The Fifth Schedule to the principal enactment is hereby amended by the substitution, for all the words and figures from “ Where Applicant is a Qualified Apothecary ” to the end of that Schedule, of the following:—

“ Where Applicant holds a Certificate as an Apothecary issued by the College Council.

I, (*name and address of applicant*), hereby declare as follows:—

1. I am and have been since (*date*) an apothecary, and have since (*date*) until (*date*) practised as an apothecary at (*name of place*).

2. I am the person named (*name*) in the certificate of the Ceylon Medical College now produced and shown to me and marked A.

(*Signature of Applicant*)

Dated this _____ day of _____.

Declared before me this _____ day of _____.

(*Signature of person taking the declaration*)

Justice of the Peace or Commissioner
for Oaths.

Where Applicant holds a Certificate as an Estate
Apothecary issued by the College Council.

I, (*name and address of applicant*), hereby declare as follows:—

1. I am and have been since (*date*) an estate apothecary, and have since (*date*) until (*date*) practised as an estate apothecary at (*name of place*).

2. I am the person named (*name*) in the certificate of the Ceylon Medical College now produced and shown to me and marked A.

(*Signature of Applicant*)

Dated this _____ day of _____.

Declared before me this _____ day of _____.

(*Signature of person taking the declaration*)

Justice of the Peace or Commissioner
for Oaths.”.

PARLIAMENT OF CEYLON

1st Session 1965-66



Holidays Act, No. 17 of 1965

Date of Assent : December 10, 1965

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L. D.—O. 16/65.

AN ACT TO REPEAL THE HOLIDAYS ORDINANCE, AND TO REPLACE THAT ORDINANCE BY AN ACT EMBODYING NEW PRINCIPLES AND PROVISIONS WHICH, *inter alia*, WILL GIVE DUE RECOGNITION TO POYA DAYS, AND TO MAKE PROVISION IN REGARD TO MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

[Date of Assent: December 10, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Holidays Act, No. 17 of 1965, and shall come into operation on such date as the Minister may appoint by Order published in the *Gazette*.

Short title and date of operation.

2. It is hereby declared that any custom or usage or written law whereby every Sunday—

Declaration regarding Sundays.

(a) has been a *dies non* in Ceylon shall cease to have the force and effect of law in Ceylon, and accordingly that no Sunday shall, by reason only of such custom or usage or law which had or purported to have had such force and effect, be or continue to be such a *dies non*;

(b) has been kept as a holiday in Ceylon shall cease to have the force and effect of law in Ceylon, and accordingly that no Sunday shall, by reason only of such custom or usage or law which had or purported to have had such force and effect, be kept or continue to be kept as such a holiday ; and

(c) has been kept as a close holiday in banks in Ceylon shall cease to have the force and effect of law in Ceylon, and accordingly that no Sunday shall, by reason only of such custom or usage or law which had or purported to have had such force and effect, be kept or continue to be kept as such a close holiday.

Declaration
regarding
Poya Days.

Additional
public
holidays.

3. It is hereby declared that every Poya Day—
(a) shall be a public holiday ; and
(b) shall be a bank holiday.

4. (1) The following days shall, in addition to Poya Days, be public holidays:—

(a) subject to the provisions of sub-sections (2) and (3), each day for the time being specified in the First Schedule to this Act ; and

(b) any other day in respect of which there is an Order, for the time being in force, made by the Minister under section 13 (1) (a).

(2) For so long and so long only as there is in force an Order made by the Minister under section 13 (1) (b), then, any such day as shall be specified in that Order as the day which shall be a public holiday in lieu of any day referred to in sub-section (1) (a) and specified in that Order shall, in accordance with the terms of that Order, be a public holiday in lieu of the day so referred to and specified ; and the provisions of that sub-section shall be read and construed subject to the preceding provisions of this sub-section.

(3) For so long and so long only as there is in force an Order made by the Minister under section 8 in respect of any public office or Government department, then, for the purposes of or in relation to that office or department or any holder of that office or any member of that department, only such of the days referred to in sub-section (1) (a) as are also specified in that Order shall be public holidays ; and the provisions of that sub-section shall have force and effect subject to the preceding provisions of this sub-section.

Additional
bank
holidays.

5. (1) The following days shall, in addition to Poya Days, be bank holidays:—

(a) subject to the provisions of sub-section (2), each day for the time being specified in the Second Schedule to this Act : and

(b) any other day in respect of which there is an Order, for the time being in force, made by the Minister under section 14 (1) (a).

(2) For so long and so long only as there is in force an Order made by the Minister under section 14 (1) (b), then, any such day as shall be specified in

that Order as the day which shall be a bank holiday in lieu of any day referred to in sub-section (1) (a) and specified in that Order shall, in accordance with the terms of that Order, be a bank holiday in lieu of the day so referred to and specified; and the provisions of that sub-section shall be read and construed subject to the preceding provisions of this sub-section.

6. Every public holiday—

- (a) shall be a *dies non*; and
- (b) shall be kept as a holiday.

Public holidays
to be *dies non*
and to be kept
as holidays.

7. Every bank holiday shall be kept as a close holiday in every bank.

8. For the purpose of avoiding the causing of considerable inconvenience to the public or of disruption to services essential to the life of the community, the Minister, with the concurrence of the Minister charged with the administration of the functions of any public office or Government department, may, from time to time, by Order published in the *Gazette* declare that, for the purposes of or in relation to that office or department or any holder of that office or any member of that department, Poya Day shall not be a public holiday, and that, in addition, only such of the days for the time being specified in the First Schedule to this Act as are also specified in that Order shall, notwithstanding anything to the contrary in this Act, be public holidays. Such Order shall come into force upon the date of its publication in the *Gazette*, or upon such later date as may be specified therein. Such Order may be amended, revoked or replaced by a like Order made with like concurrence.

Bank holidays
to be kept as
close holidays
in banks.

Power to make
Orders restrict-
ing the number
of public
holidays in
certain public
offices or
Government
departments.

9. (1) No person shall be compellable to make any payment or to do any act upon a bank holiday which he would not be compelled to do or make on a Poya Day, and accordingly the obligation to make such payment or to do such act shall apply to the day next following such bank holiday which is not itself a Poya Day or a bank holiday; and the making of such payment or the doing of such act on such following day shall be deemed, for all purposes, to be the equivalent to the making of such payment or the doing of such act on such bank holiday.

Provisions as
to payments,
&c., on bank
holidays.

(2) Nothing in the preceding provisions of this section shall affect the law for the time being in force relating to bills of exchange or promissory notes, nor shall anything in such provisions apply to any payment or act to be made or done in a court or public office on a bank holiday which is not a public holiday.

Declaration of
Poya Days.

10. The Minister may, from time to time, by Order published in the *Gazette* declare that, as respects any such year as shall be specified in that Order, each such day in each such month in that year as may be so specified shall be a Poya Day for the purposes of this Act. Any such Order shall come into force upon the date of its publication in the *Gazette*, or upon such later date as may be specified therein. Any such Order may be amended, revoked or replaced by a like Order.

Power to make
regulations.

11. (1) (a) Where, for the purpose of enabling the benefits and advantages of the new scheme of holidays embodied in the principles and provisions of this Act to be enjoyed by or extended to employees of any particular class or description, certain adjustments or changes in the terms or conditions of their employment are necessary but such adjustments or changes cannot be made or effected without amending or modifying the provisions of any written law (other than this Act) by or under which such terms or conditions are governed, then, the Minister may make regulations under this Act amending or modifying any such written law to such extent or in such manner as may be necessary for that purpose and, in particular, but without prejudice to the generality of the powers conferred by the preceding provisions of this paragraph, so amending or modifying the Wages Boards Ordinance, the Shop and Office Employees (Regulation of Employment and Remuneration) Act, and the Factories Ordinance. In deciding upon the adjustments or changes to be so made or effected due regard shall be had both to the existing rights and obligations of employers and employees and to the desirability of ensuring that such adjustments or changes have as far as practicable no adverse impact on the general pattern of economic activity in Ceylon and on Ceylon's trade with other countries.

(b) In paragraph (a) of this sub-section, the expression "terms or conditions of employment" includes such matters as hours of work, remuneration, payment of overtime, holidays and hours or days of rest.

(c) No regulation shall be made by the Minister under this Act in respect of any matter referred to in the preceding provisions of this sub-section except with the prior concurrence of the Minister to whom the subject or function of Labour is assigned by the Prime Minister.

(2) (a) The Minister may make regulations under this Act for such purpose or purposes as may be necessary to give full force and effect to the principles and provisions of this Act.

(b) In particular, but without prejudice to the generality of the powers conferred by the preceding provisions of this sub-section, the Minister may make regulations for or in respect of all or any of the following matters:—

- (i) all matters connected with the application and enforcement of this Act in respect of which the provisions of this Act require to be modified or supplemented to meet special contingencies or circumstances;
- (ii) the determination or adjustment of any question or matter relating to public holidays and bank holidays or matters connected therewith or incidental thereto for the determination or adjustment of which no provision or effective provision is made by this Act;
- (iii) the removal or adjustment of any conflict or inconsistency between the provisions of this Act and any other written law (other than any written law referred to in sub-section (1));
- (iv) all other matters connected with or incidental to the matters aforesaid.

(c) Regulations made under the preceding provisions of this sub-section may provide for all such amendments, modifications or variations in this Act or any other written law (not being any written law referred to in sub-section (1)) as may be necessary to achieve the object of such regulations.

(3) Any regulation made under this Act may be of general application, or may be limited in its application to any specified purpose or purposes.

(4) No regulation made by the Minister under this Act shall have effect until it has been approved by the Senate and the House of Representatives, nor until notification of such approval has been published in the *Gazette*.

(5) Every regulation made by the Minister under this Act shall, upon the publication in the *Gazette* of a notification of the approval of that regulation as provided in sub-section (4), be deemed to be as valid and effectual as though it were herein enacted.

Power of
Minister to
amend, &c.,
the Schedules
to this Act.

12. (1) The Minister may by Order published in the *Gazette*, from time to time, amend or vary the First Schedule or Second Schedule to this Act, whether by the addition thereto or by the omission therefrom of any day, or, from time to time, replace any such Schedule by a new Schedule incorporating all amendments or variations made under the preceding provisions of this sub-section.

(2) Any Order made by the Minister under sub-section (1) shall come into force on the date of its publication in the *Gazette*, or upon such later date as may be specified therein. Any such Order may be amended, revoked or replaced by a like Order.

Power of
Minister
to declare
special
public
holidays.

13. (1) The Minister may, without amending or varying the First Schedule to this Act, from time to time, by Order published in the *Gazette*, declare that—

(a) any such day in any such month in any such year as may be specified in that Order, not being a day for the time being specified in that Schedule, shall be a public holiday for the purposes of this Act in addition to the days for the time being specified in that Schedule; or

(b) any such day in any such month in any such year as may be specified in that Order shall be a public holiday for the purposes of this Act, in lieu of any day for the time being specified in that Schedule.

(2) Any Order made by the Minister under sub-section (1) declaring any day to be a public holiday for the purposes of this Act shall come into force upon the date of its publication in the *Gazette*, or upon such later date as may be specified therein, and shall cease to be in force on the day immediately succeeding that day.

14. (1) The Minister may, without amending or varying the Second Schedule to this Act, from time to time, by Order published in the *Gazette*, declare that—

Power of
Minister to
declare
special bank
holidays.

- (a) any such day in any such month in any such year as may be specified in that Order, not being a day for the time being specified in that Schedule, shall be a bank holiday for the purposes of this Act, in addition to the days for the time being specified in that Schedule; or
- (b) any such day in any such month in any such year as may be specified in that Order shall be a bank holiday for the purposes of this Act, in lieu of any day for the time being specified in that Schedule.

(2) Any Order made by the Minister under subsection (1) declaring any day to be a bank holiday for the purposes of this Act shall come into force upon the date of its publication in the *Gazette*, or upon such later date as may be specified therein, and shall cease to be in force on the day immediately succeeding that day.

15. The Holidays Ordinance is hereby repealed.

Repeal of
Chapter 177.

16. In this Act, unless the context otherwise requires—

Interpretation.

“ bank holiday ” means any day which is a bank holiday by virtue of the operation of the provisions of this Act;

“ Poya Day ” means any day which is declared to be a Poya Day by any Order, for the time being in force, made by the Minister under section 10;

“ public holiday ” means any day which is a public holiday by virtue of the operation of the provisions of this Act.

FIRST SCHEDULE

(Section 4)

PUBLIC HOLIDAYS

National Heroes' Day (January 1).
 The Tamil Thai Pongal Day.
 Id-ul-Fitr (Ramazan Festival Day).
 Independence Commemoration Day (February 4).
 Maha Sivarathri Day.
 The day immediately prior to the Sinhala and Tamil New Year's Day.
 The Sinhala and Tamil New Year's Day.
 Good Friday.
 Easter Sunday.
 May Day (May 1).
 The day immediately prior to the Full Moon Day of the Sinhala month of Wesak.
 Id-ul-Azha (Hadji Festival Day).
 Milad-Un-Nabi (Holy Prophet's Birthday).
 Deepavali Festival Day.
 Christmas Day.

SECOND SCHEDULE

(Section 5)

BANK HOLIDAYS

The Tamil Thai Pongal Day.
 Independence Commemoration Day (February 4).
 The Sinhala and Tamil New Year's Day.
 May Day (May 1).
 Milad-Un-Nabi (Holy Prophet's Birthday).
 June 30.
 Deepavali Festival Day.
 Christmas Day.
 December 31.

PARLIAMENT OF CEYLON

1st Session 1965-66



Inland Revenue (Amendment) Act, No. 18 of 1965

Date of Assent : December 18, 1965

Printed on the Orders of Government

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*Inland Revenue (Amendment) Act,
No. 18 of 1965*

L. D.—O. 31/63.

AN ACT TO AMEND THE INLAND REVENUE ACT, NO. 4 OF 1963, AND THE INCOME TAX ORDINANCE, TO AMEND OTHER WRITTEN LAW FOR THE PURPOSE OF EFFECTING CERTAIN CONSEQUENTIAL AMENDMENTS AND FOR REQUIRING THE PAYMENT OF INCOME TAX BY CERTAIN INSTITUTIONS WHICH HAVE HITHERTO BEEN EXEMPT FROM SUCH TAX, TO PROVIDE FOR THE MAKING OF DECLARATIONS WITHIN A SPECIFIED PERIOD OF THE PROFITS AND INCOME OF PERSONS WHO HAVE EVADED PAYMENT OF INCOME TAX OR WHO HAVE FAILED TO DISCLOSE PROFITS AND INCOME AND TO ENABLE THE LEVY OF A TAX ON SUCH PROFITS AND INCOME.

[Date of Assent: December 18, 1965]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Inland Revenue (Amendment) Act, No. 18 of 1965.

Short title.

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:—

Amendment of
section 3 of
Act No. 4 of
1963.

(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:—

"(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

(ii) in paragraph (i) of that sub-section, 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

(B) in sub-section (4) of that section—

(I) in sub-paragraph (v) of paragraph (a) of that sub-section—

(a) by the substitution, for all the words from "any other allowance" to "for travelling:", of the following:—

"for any year of assessment ending prior to April 1, 1965, any other allowance granted in respect of employment whether in money or otherwise, other than an allowance for travelling, and for any year of assessment commencing on or after April 1, 1965, any other allowance granted in respect of employment whether in money or otherwise, other than an allowance for travelling or entertainment granted by the Government of Ceylon:";

(b) in the first proviso to that sub-paragraph, by the substitution, for the words "Commissioner that such allowance", of the words "Assessor that such portion of that allowance";

(c) in the second proviso to that sub-paragraph—

(i) by the substitution, for the words “that in the case of”, of the following:—

“that for any year of assessment ending prior to April 1, 1965, in the case of”, and

(ii) by the substitution, for the semi-colon at the end of that proviso, of a colon; and

(d) by the insertion, immediately after the second proviso to that sub-paragraph, of the following new proviso:—

“And provided further that for any year of assessment commencing on or after April 1, 1965, any allowance granted for travelling to any person by his employer shall be deemed not to be profits from employment if such allowance—

(a) was for travelling other than travelling from his place of residence to his place of employment and *vice versa*,

(b) was for travelling in connection with any trade, business, profession or vocation carried on or exercised by such employer, and

(c) does not exceed one hundred rupees for a month.”; and

(II) in paragraph (j) of that sub-section—

(a) in sub-paragraph (x) of that paragraph, by the substitution, in clause (a) of that sub-paragraph, for the words “distributed, and”, of the words “distributed on or after that date, and”; and

(b) in sub-paragraph (xi) of that paragraph—

(i) by the substitution, for the words “at the time of change of ownership shall—”, of the words “at the time of the acquisition by him of the property shall—”; and

(ii) in clause (a) of that sub-paragraph, by the substitution, for the words “at the time of such change of ownership”, of the words “at the time of change of ownership”.

(2) The amendments made in section 3 of the principal Act by sub-paragraph (i) of paragraph (A), and by sub-paragraph (II) of paragraph (B), of sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act and the amendment made in the aforesaid section 3 by sub-paragraph (ii) of paragraph (A) of sub-section (1) of this section shall—

(a) in so far as it relates to a prize won at any hospitals lottery, be deemed to have come into force on May 2, 1963;

(b) in so far as it relates to a prize won at any Industrial Exhibition Sweep, be deemed to have come into force on August 16, 1963; and

(c) in so far as it relates to a prize won at any other sweep or lottery, be deemed to have come into force on October 1, 1963.

(3) Where any person has paid any sum as income tax on the value of a prize won by him at a sweep or lottery and such person is in consequence of the amendments made in section 3 of the principal Act by sub-section (1) of this section not liable to such tax, the Commissioner shall cause to be refunded such sum to such person.

3. Section 4 of the principal Act is hereby amended as follows:—

Amendment of
section 4 of
the principal
Act.

(1) in sub-section (3) of that section, in paragraph (b) of that sub-section, by the substitution, for the words “ that property; and ”, of the following:—

“ that property if no deduction in respect of such expenditure is allowed under section 10 or section 53 or section 53A or section 53B; and ”; and

(2) by the insertion, immediately after sub-section (8) of that section, of the following new sub-section:—

“ (8A) Sub-section (8) shall for every year of assessment commencing on or after April 1, 1965, have effect as though there were substituted, for the expression “ 45 per centum ”, wherever it occurs in that sub-section, the expression “ 25 per centum ”, and that sub-section as so amended shall, notwithstanding anything to the contrary, apply in relation to any capital gain arising from the change of ownership of any property occurring in the year of assessment commencing on April 1, 1964, either on the death of the owner of such property or on his ceasing to be resident in Ceylon.”.

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

Amendment of
section 5 of
the principal
Act.

(a) by the insertion, immediately after paragraph (d) of that sub-section, of the following new paragraph:—

“(dd) the profits and income of the Institute of Chartered Accountants of Ceylon;”;

(b) 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 ”; and

(ii) by the substitution, for the words “ that body ”, of the words “ that company, partnership or other body ”; and

(c) in paragraph (u) of that sub-section, by the substitution, for the words "to any individual by", of the words "on sums not exceeding fifteen thousand rupees lying to the credit of any individual in".

Amendment of
section 6 of
the principal
Act.

5. (1) Section 6 of the principal Act is hereby amended in sub-section (1) of that section, in paragraph (ii) of that sub-section, by the substitution, for sub-paragraphs (d) and (e) of that paragraph, of the following new sub-paragraphs:—

"(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

(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;".

(2) The amendments made in section 6 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
section 10 of
the principal
Act.

6. (1) Section 10 of 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 the words "machinery or fixtures concerned;" of the following:—

"machinery or fixtures concerned:

Provided that no deduction under the preceding provisions of this paragraph shall be allowed to such person in respect of any plant, machinery or fixtures acquired by him if such acquisition was for the purpose of renewing any plant, machinery or fixtures earlier used by him in any trade, business, profession, vocation or employment carried on or exercised by him and if the cost of such renewal is allowed as a deduction under paragraph (j);";

(ii) in paragraph (i) of that sub-section—

(a) by the substitution, for the words “ any agricultural or industrial undertaking carried on ”, of the following:—

“ any agricultural or industrial undertaking or any approved project within the meaning of sub-section (5) carried on ”,

(b) in sub-paragraphs (b) and (c) of that paragraph, by the substitution, for the word “ undertaking ”, of the words “ undertaking or project ”,

(c) by the substitution for the semi-colon, at the end of that paragraph, of a colon, and

(d) by the insertion, at the end of that paragraph, of the following proviso:—

“ Provided that no deduction under the preceding provisions of this paragraph shall be allowed to such person in respect of any building constructed by him if such construction was to renew any building earlier used by him for any of the purposes specified in the preceding provisions of this paragraph and if the cost of such renewal is allowed as a deduction under paragraph (j); ”;

(iii) in paragraph (j) of that sub-section—

(a) by the substitution, for the expression “ under paragraph (a) ”, of the expression “ under paragraph (a) or paragraph (h) of this sub-section or under paragraph (a) of sub-section (1) of section 11 of the Income Tax Ordinance ”, and

(b) by the substitution, for the full stop at the end of that paragraph, of a semi-colon; and

(iv) by the insertion, immediately after paragraph (j) of that sub-section, of the following new paragraph:—

“(k) in respect of any year of assessment commencing on or after April 1, 1965, the actual expenses incurred by such person or any other person in his employ in travelling within Ceylon in connection with the trade, business, profession or vocation of the first-mentioned person:

Provided that no deduction under the preceding provisions of this paragraph shall be allowed to any person—

(i) in respect of expenses incurred in relation to a vehicle belonging to and maintained by him and used partly for the purposes of his trade, business, profession or vocation and partly for the domestic or private purposes of an executive officer in his employ unless such executive officer has reimbursed such person the expenses actually incurred by him in the use of such vehicle for the private or domestic purposes of such executive officer, or

(ii) in respect of any expenses for subsistence or lodging incurred in the course of such travelling by such person or an executive officer in his employ, or

(iii) in respect of any expenses incurred by such person by reason of any travelling done by any other person in his employ between the residence of such other person and his place of employment or *vice versa.*”;

(B) in sub-section (5) of that section—

(i) in paragraph (c) of that sub-section, by the substitution, for the words “constructing any building”, of the words “constructing or renewing any building,”;

(ii) in paragraph (d) of that sub-section—

(a) by the substitution, for the words “constructing any building,”, of the words “constructing or renewing any building,”, and

(b) by the substitution, for the words “other than as a dwelling-house.”, of the following:—

“other than as a dwelling-house:

Provided that no person shall be entitled to any deduction under paragraph (c) or paragraph (d) of this sub-section for the renewal of any building if such person has been allowed to deduct the expenditure incurred in such renewal under paragraph (j) of sub-section (1).”;

(C) by the insertion, immediately after sub-section (7) of that section, of the following new sub-section:—

“(7A) For the purposes of paragraph (k) of sub-section (1), where the actual expenses incurred by any person in respect of a vehicle used by him partly for the purposes of his trade, business, profession or vocation and partly for his domestic or private purposes cannot be ascertained, such sum as the Assessor considers to be the amount of the expenses so incurred shall be deemed to be the actual expenses so incurred by such person in respect of that vehicle.”.

(2) The amendments made in section 10 of the principal Act by sub-section (1) of this section, other than the amendments made in the aforesaid section 10 by sub-paragraph (iv) of paragraph (A), and by paragraph (C), of sub-section (1) of this section, shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
section 11 of
the principal
Act.

7. (1) Section 11 of the principal Act is hereby amended as follows:—

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

(i) in paragraph (b) of that sub-section, by the substitution, for the expression “paragraphs (d), (e) and (g) of sub-section (1) of section 10;”, of the expression “paragraphs (c), (d), (e), (f) and (g) of sub-section (1) of section 10;”,

(ii) in paragraph (c) of that sub-section, by the substitution, for the words “incurred in connection with any”, of the words and figures “incurred for any year of assessment ending prior to April 1, 1965, in connection with any”,

(iii) by the insertion, immediately after paragraph (c) of that sub-section, of the following new paragraph:—

“(cc) any expenditure incurred for any year of assessment commencing on or after April 1, 1965, in travelling outside Ceylon in connection with any trade, business, profession or vocation carried on or exercised in Ceylon by such person;”, and

(iv) in paragraph (l) of that sub-section, by the substitution, for all the words and figures from “by way of United Kingdom income tax,” to “Commonwealth tax”, of the following:—

“by way of income tax, or super tax or surtax or any other tax of a similar character in any country with which an agreement made by the Government of Ceylon for the avoidance of double taxation is in force [other than the excess of any such income tax, or super tax or surtax or any other tax of a similar character over such maximum amount of the credit in respect of

Ceylon income tax as is allowed by paragraph (d) of sub-section (1) of section 70 or by sub-section (4) of section 2 of the Double Taxation (Relief) Act] or Ceylon income tax or Commonwealth tax ”; and

(b) in sub-section (3) of that section—

- (i) by the substitution, for the words “ for depreciation by wear and tear of ”, of the words “ for depreciation by wear and tear, or for renewal, of ”,
- (ii) by the substitution, for the full stop at the end of that sub-section, of a colon, and
- (iii) by the addition, at the end of that sub-section, of the following :—

“ Provided that for each year of assessment commencing on or after April 1, 1965, the preceding provisions of this sub-section shall apply as though there were substituted—

- (a) for the words “ in the case of a vehicle ”, the words “ in the case of a motor-cycle or bicycle ”, and
- (b) for the words “ of the last-mentioned vehicle ”, the words “ of such motor-cycle or bicycle ”.

(2) The amendments made in section 11 of the principal Act by sub-section (1) of this section other than the amendments made in the aforesaid section by sub-paragraphs (ii) and (iii) of paragraph (a), and sub-paragraphs (ii) and (iii) of paragraph (b), of sub-section (1) of this section, shall be deemed to have come into force on the date of commencement of that Act.

8. Section 12 of the principal Act is hereby amended in sub-section (2) of that section by the substitution, for the words “ in his discretion thinks fit.”, of the following :—

“ in his discretion thinks fit :

Provided that the Commissioner may at any time revoke a direction given under the preceding provisions of this sub-section :

Amendment of
section 12 of
the principal
Act.

And provided further that where any such direction is revoked by the Commissioner he may order that the statutory income for any year of assessment from the source in respect of which such direction was given be computed as if the accounts were made up to the thirty-first day of March immediately preceding such year of assessment.”.

Amendment of
section 15 of
the principal
Act.

9. (1) Section 15 of the principal Act is hereby amended as follows:—

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

(i) by the substitution, in paragraph (c) of that sub-section, for the words “under this Act”, of the words “under this Act or the Income Tax Ordinance”.

(ii) in paragraph (d) of that sub-section, by the substitution, for the words and figure from “section 6” to “previous year of assessment”, of the word and figure “section 6”;

(b) by the insertion, immediately after sub-section (1) of that section, of the following new sub-section:—

“(1A) For the purposes of the computation of the loss for the first year of assessment in respect of which any corporation or undertaking becomes liable to income tax, such loss shall be the amount outstanding at the end of the period of six years during which its profits and income are not liable to tax under section 6 after deduction from the profits and income of any succeeding year of assessment during such period of any loss incurred in the immediately preceding year of assessment or the aggregate of the losses incurred in more than one year of assessment during such period.

Where the entirety or any portion of the amount of the losses of such corporation or undertaking cannot be deducted from the statutory income of the first year of assessment in respect of which such corporation or undertaking becomes liable to income tax, such entirety or portion shall be

deducted from the statutory income of the next succeeding year of assessment, and so far as it cannot be so deducted, then from the statutory income of the next year of assessment, and so on.”;

- (c) in sub-section (3) of that section, in the proviso to that sub-section—
 - (i) in clause (i) of that proviso, for the words “of such loss;”, of the words “of such loss; and ”,
 - (ii) in clause (ii) of that proviso, for the words “and so on; and ”, of the words “and so on.”; and
 - (iii) by the omission of clause (iii) of that proviso;
- (d) in sub-section (4) of that section, by the substitution, for the expression “of section 10”, of the expression “of section 10 of this Act or the provisions of sub-sections (1F) and (1G) of section 11 of the Income Tax Ordinance as amended by Act No. 13 of 1959 (and therein referred to as section 9)”;
- (e) in sub-section (5) of that section, by the substitution, for the expression “sub-section (1) (b) and (c)”, of the expression “sub-section (1) (b), (c) and (d)”;
- (f) by the insertion, immediately after sub-section (8) of that section, of the following new sub-section:—

“(9) Notwithstanding anything in the preceding provisions of this section, in the case of any individual who is a child and who is in receipt of occupational income, any deduction allowed under this section for any year of assessment commencing on or after April 1, 1965, shall—

- (a) if such deduction relates to income other than occupational income, be made from such portion of his statutory income as does not consist of occupational income, and
- (b) if such deduction is not a deduction referred to in paragraph (a) be made from such portion of his statutory income as consists of his occupational income.”.

(2) The amendments made in section 15 of the principal Act by sub-section (1) of this section other than the amendments made in the aforesaid section 15 by paragraph (f) of sub-section (1) of this section, shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
section 17 of
the principal
Act.

10. (1) Section 17 of the principal Act is hereby amended in sub-section (3) of that section, by the substitution, for the expression "under sections 27, 67, 68, 70 and 71," of the expression "under sections 27, 67, 68, 69, 69A, 70 and 71,".

(2) The amendment made in section 17 of the principal Act by sub-section (1) of this section shall in so far as it relates to section 69 be deemed to have come into force on the date of commencement of this Act.

Amendment of
section 19 of
the principal
Act.

11. Section 19 of the principal Act is hereby amended in sub-section (2), and in sub-section (3), of that section, by the substitution, for the words "any child" occurring in each of those sub-sections, of the following:—

"any child (other than a child who is in receipt of income which is entirely occupational income)".

12. Section 20 of the principal Act is hereby amended as follows:—

(a) in sub-section (1) of that section, by the substitution, for all the words and the figure from "(1) The assessable incomes", to "of such family for such year of assessment.", of the following:—

"(1) (a) For any year of assessment ending prior to April 1, 1965, the assessable incomes of the members of a family other than the assessable income of the head of the family shall be aggregated, and

(b) for any year of assessment commencing on or after April 1, 1965, the assessable incomes of the members of a family (other than the assessable income of the head of the family and such portion of the assessable income of any child as consists of his occupational income) shall be aggregated,

Amendment of
section 20 of
the principal
Act.

and the assessable incomes so aggregated for any year of assessment shall be deemed to form part of the assessable income of the head of such family for that year of assessment.''; and

(b) by the addition, at the end of that section, of the following new sub-sections:—

“(3) Where in respect of any year of assessment commencing on or after April 1, 1965, a child who is in receipt of occupational income and income other than occupational income for that year of assessment is included in a family, such child shall be assessed separately in respect of his occupational income for that year of assessment, and his occupational income shall be deemed to be his assessable income for that year of assessment and accordingly—

(a) such assessable income less the allowances to which such child, had he been an individual not included in a family, would have been entitled under section 21 shall be his taxable income for such year;

(b) such child shall be liable to pay the tax on his taxable income; and

(c) any such relief or deduction to which such child is entitled under this Act shall be deducted from the income tax payable by such child in respect of such taxable income.

(4) Where in respect of any year of assessment commencing on or after April 1, 1965, the entirety of the assessable incomes of the members of a family are aggregated and such aggregated income is deemed to form part of the assessable income of the head of that family, any such relief or deduction to which any member of that family is entitled under this Act shall be deducted from the income tax payable by the head of that family.”.

Amendment of
section 21 of
the principal
Act.

13. Section 21 of the principal Act, as amended by Act No. 12 of 1964, is hereby further amended as follows:—

(a) by the insertion, immediately after sub-section (4) of that section, of the following new sub-section:—

‘ (4A) Sub-section (4) shall, in its application in respect of each year of assessment commencing on or after April 1, 1965, have effect as though for the words “ not more than five ”, wherever those words occur collectively in that sub-section, there were substituted the words “ not more than four ”. ’;

(b) in sub-section (6) of that section (inserted therein by Act No. 12 of 1964), by the substitution, for the words “ whichever is less. ”, of the following:—

“ whichever is less, and if such individual is included in a family such allowance shall, subject to the provisions of sub-section (7), be deducted from the assessable income of the head of that family. ”; and

(c) by the insertion, at the end of that section, of the following new sub-section:—

“ (7) Where for any year of assessment commencing on or after April 1, 1965, any part of the assessable income of a member of a family who is a child has not been aggregated with the assessable income of the head of the family under paragraph (b) of sub-section (1) of section 20, no deduction under sub-section (2) or sub-section (3) or sub-section (4) or sub-section (6) shall, in respect of that child, be made from the assessable income of the head of such family for that year in arriving at his taxable income for that year. ”.

14. Section 23A of the principal Act (inserted therein by Act No. 12 of 1964) is hereby amended as follows:—

(1) in sub-section (1) of that section, by the substitution, for all the words and figures from “ applies ” to the end of that sub-section, of the following:—

“ applies—

(a) income tax for the year of assessment ending on March 31, 1965, shall be computed in accordance with the appropriate provisions of Part II of the Second Schedule to this Act, and

(b) income tax for any year of assessment commencing on or after April 1, 1965, shall be computed in accordance with the appropriate provisions of Part III of the Second Schedule to this Act.”;

(2) in sub-section (2) of that section, in paragraph (a) and paragraph (b) of that sub-section, by the substitution, for the expression “ any year of assessment commencing on or after April 1, 1964, ”, occurring in each of those paragraphs, of the expression “ the year of assessment ending on March 31, 1965, ”; and

(3) by the insertion, immediately after sub-section (2) of that section, of the following new sub-section:—

“ (3) For the purposes of the computation of the income tax payable for any year of assessment commencing on or after April 1, 1965, on the taxable income of any person who is the head of a family, the first slab of Rs. 3,000 and the second slab of Rs. 3,000 specified in paragraph (A) of Part III of the Second Schedule to this Act shall be increased—

(i) if he has a wife, by Rs. 1,000 in respect of the wife, and

(ii) if he has one or more children who are not in receipt of any occupational income and dependent

Amendment of
section 24 of
the principal
Act.

relatives, or one or more children who are not in receipt of any occupational income or dependent relatives, by Rs. 500 in respect of each of not more than four of the total number of such children and dependent relatives or such children or dependent relatives, as the case may be.”.

15. Section 24 of the principal Act, as amended by Act No. 12 of 1964, is hereby further amended as follows:—

- (1) in paragraph (b) of that section, by the substitution, for the words “ in such preceding year, and ”, of the words “ in such preceding year, ”;
- (2) in paragraph (c) of that section, by the substitution, for the words “ in such preceding year. ”, of the words “ in such preceding year, and ”; and
- (3) by the addition, at the end of that section, of the following new paragraph:—

“(d) the provisions of Part III of the Second Schedule to this Act shall, in their application to that individual for any year of assessment commencing on or after April 1, 1965, have effect as if each of the sums mentioned in that Part of that Schedule, or the aggregate of the sums computed in the manner mentioned in sub-section (3) of section 23A, as the case may be, were reduced in the proportion which the number of days during which he is resident bears to the number of days in such preceding year.”.

16. (1) Section 25 of the principal Act is hereby amended as follows:—

(a) by the insertion, immediately after sub-section (1) of that section, of the following new sub-section:—

‘(1A) Sub-section (1) of this section shall for each year of assessment commencing on or after April 1, 1965, have effect subject to the following modifications:—

(a) as though in paragraph (a) of that sub-section, there were substituted, for the expression “57 per centum”, the expression “50 per centum”; and

(b) as though in the proviso to that sub-section, there were substituted, for the expression “28½ per centum”, wherever that expression occurs in that proviso, the expression “25 per centum”; and

(b) by the insertion, immediately after sub-section (2) of that section, of the following new sub-section:—

“(2A) Where a dividend is paid by any non-resident company to a resident company out of the profits of such non-resident company for any year of assessment and the Commissioner is satisfied that such non-resident company has paid income tax under this Act on more than half of its total profits (whether arising in or derived from Ceylon or elsewhere) for such year of assessment, that dividend shall, notwithstanding anything to the contrary in any other provision of this Act, be deemed not to form part of the assessable income of such resident company.”.

(2) The amendment made in section 25 of the principal Act by paragraph (b) of sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
section 26 of
the principal
Act.

17. (1) Section 26 of the principal Act is hereby amended as follows:—

(a) by the insertion, immediately after sub-section (1) of that section, of the following new sub-section:—

‘(1A) Sub-section (1) of this section shall for each year of assessment commencing on or after April 1, 1965, have effect as though there were substituted, for the expression “57 per centum”, wherever that expression occurs in that sub-section, the expression “50 per centum”;

(b) in sub-section (2) of that section, in paragraph (c) of that sub-section, by the substitution, for the expression “section 58”, of the expression “section 59”;

(c) by the repeal of sub-section (3) of that section and the substitution therefor of the following new sub-section:—

“(3) Where a dividend is paid by any resident company to any non-resident company and either—

(a) a deduction has been made under section 27 (1) in respect of that dividend by the first-mentioned company, or

(b) that dividend consists of any part of the amount of a dividend received by the first-mentioned company from another resident company,

that dividend shall, notwithstanding anything to the contrary in any other provision of this Act, be deemed not to form part of the assessable income of the second-mentioned company.”; and

(d) by the repeal of sub-section (4) of that section and the substitution therefor of the following new sub-section:—

“(4) Every resident company shall deduct from the amount of any dividend which becomes payable to any non-resident company during any year of assessment—

(a) if such dividend consists of any part of the amount of a dividend

received by such resident company from another resident company, income tax equivalent to six per centum of the amount of the first-mentioned dividend increased by fifty per centum, and

(b) if the first-mentioned dividend does not consist of any part of the amount of a dividend received by such resident company from another resident company, income tax equivalent to six per centum of the amount of such first-mentioned dividend,

and the amount of the income tax which a resident company is, under this section, required to deduct shall be a debt due from such resident company to the Crown and shall be recoverable forthwith as such, or may be assessed and charged upon such company in addition to any income tax otherwise payable by it.”.

(2) The amendments made in section 26 of the principal Act by paragraphs (b), (c) and (d) of sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

18. (1) Section 27 of the principal Act is hereby amended as follows:—

Amendment of
section 27 of
the principal
Act.

(a) in sub-section (1) of that section, in the proviso to that sub-section, by the substitution, for the words “resident company,”, of the words and figures “resident company, or from a non-resident company referred to in sub-section (2A) of section 25,”;

(b) in sub-section (4) of that section,—

(i) by the substitution, for the words and figure “dividend in respect of which a deduction has been made under sub-section (1) and which”, of the words “dividend which”;

(ii) by the substitution, for the words “statement in writing showing”, of the words “statement in writing specifying”;

- (iii) in paragraph (c) of that sub-section, by the substitution, for the words "paid; and", of the word "paid;";
- (iv) in paragraph (d) of that sub-section, by the substitution, for the words "so received.", of the words and figures "so received and whether such other resident company is or is not a company whose profits and income are exempt from income tax by virtue of sub-section (2) of section 6; and";
- (v) by the insertion, immediately after paragraph (d) of that sub-section, of the following new paragraph:—
" (e) where any such dividend includes any part of the amount of a dividend received by that company from any non-resident company referred to in sub-section (2A) of section 25, the part of the amount of the dividend so received.";

(c) in sub-section (5) of that section—

- (i) by the substitution, for the words "any other resident company", of the following:—

"any other resident company or from any non-resident company referred to in sub-section (2A) of section 25,"; and

- (ii) by the substitution, for the words "the said fifty per centum.", of the following:—

"the said fifty per centum:

Provided, however, that the preceding provisions of this sub-section shall not apply to or in respect of—

- (a) a shareholder if such shareholder is a company, or
- (b) the amount of any dividend received from any other company if such dividend is exempt from income tax by virtue of sub-section (2) of section 6."; and

(d) in sub-section (7) of that section, by the substitution, for the words "income of a person includes", of the words "income of a person other than a company includes".

(2) The amendments made in section 27 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

19. (1) Section 29 of the principal Act, as amended by Act No. 12 of 1964, is hereby further amended in sub-section (2) of that section, as follows:—

Amendment of
section 29 of
the principal
Act.

(a) in paragraph (a) of that sub-section, by the substitution, for the words "at the rate", of the words "at the appropriate rate"; and

(b) in paragraph (b) of that sub-section, by the substitution, for all the words from "shall be the product" to the end of that paragraph, of the following:—

"shall—

(i) for the year of assessment commencing on April 1, 1964, be the product of the multiplication by ten of such portion of the taxable income of that company for that year of assessment as is attributable to the profits and income derived by that company from its immovable property in Ceylon, and

(ii) for every year of assessment commencing on or after April 1, 1965, be the product of the multiplication by five of such portion of the taxable income of that company for that year of assessment as is attributable to the profits and income derived by that company from its immovable property in Ceylon.

(2) The amendment made in section 29 of the principal Act by paragraph (b) sub-section (1) of this section shall, in so far as it relates to the year of assessment commencing on April 1, 1964, be deemed to have come into force on August 28, 1964, and accordingly any sum paid in excess of the amount of

the tax which a non-resident company would have paid under the principal Act as amended by sub-section (1) of this section shall be refunded to that company.

Amendment of
section 36 of
the principal
Act.

20. (1) Section 36 of the principal Act is hereby amended by the substitution, for the expression "taxable wealth", wherever that expression occurs in that section, of the expression "net wealth".

(2) The amendment made in section 36 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
section 44 of
the principal
Act.

21. (1) Section 44 of the principal Act is hereby amended as follows:—

(a) by the substitution, for the expression "taxable wealth", wherever that expression occurs in that section, of the expression "net wealth";

(b) in sub-section (4) of that section, by the substitution, for all the words from "then for such period" to "she shall be assessed", of the following:—

"then, as the case may be, she shall—

(a) for such period of the preceding year commencing on the first day of April and ending on the date of the marriage, if prior to that date she was an individual not included in a family, or

(b) for such period in that preceding year during which the marriage does not subsist,

be assessed".

(2) The amendments made in section 44 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
sections 45, 47
and 50 of
the principal
Act.

22. (1) Sections 45, 47 and 50 of the principal Act are hereby amended by the substitution, for the expression "taxable wealth", wherever that expression occurs in those sections, of the expression "net wealth".

(2) The amendment made in the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

23. The following new section is hereby inserted immediately after section 53, and shall have effect as section 53A, of the principal Act:—

*"Deduction
of certain
expenses in
ascertaining
profits from
agriculture."*

*Insertion of
new section
53A in the
principal Act.*

53A. (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, bushes or food-stuffs for the purpose of producing coconut, rubber, tea, cocoa or other produce.”.

24. (1) The following heading is hereby inserted immediately after section 53A of the principal Act:—

“ DD—ANIMAL HUSBANDRY.”.

(2) The following section is hereby inserted in the principal Act immediately after the heading inserted therein by sub-section (1) of this section, and shall have effect as section 53B of that Act:—

*"Deduction
of certain
expenses in
ascertaining
profits from
animal
husbandry."*

*Insertion of
new heading
and new
section 53B in
the principal
Act.*

53B. (1) 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.

(2) There shall be deducted for the purpose of ascertaining the profits or income for any year of assessment commencing on or after April 1, 1965, from animal husbandry all expenses incurred—

(a) in opening up any land for that purpose, and

(b) in the purchase of livestock or poultry to be kept on such land.”.

Insertion of
new heading
and new
section 53C in
the principal
Act.

25. (1) The following heading is hereby inserted immediately after section 53B of the principal Act:—

“ DDD.—MANUFACTURE FOR EXPORT.”.

(2) The following section is hereby inserted in the principal Act immediately after the heading inserted therein by sub-section (1) of this section, and shall have effect as section 53C of that Act:—

‘ Relief from
income tax on
account of
goods manu-
factured in,
and exported
from, Ceylon.

53C. (1) 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:—

- (a) that such goods fall within the class or description of goods approved for the purposes of this section by the Minister of Finance after consultation with the Minister in charge of the subject or function of industries and the Minister in charge of the subject or function of commerce and set out in a notification published in the *Gazette*,
- (b) that such goods were exported by such person 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.

(2) In sub-section (1) of this section—
“foreign currency” has the same meaning as in the Exchange Control Act; and
“net amount of foreign currency”, in relation to any goods exported, means the f.o.b. value of such goods, less such portion of the foreign currency issued by the appropriate authority to the manufacturer of the goods as has been utilized by him for the purchase of the raw materials used by him in the manufacture of such goods.”.

26. (1) Section 54 of the principal Act is hereby amended, in sub-section (2) of that section, by the substitution, for the words and figure “the provisions of sub-section (5),”, of the words “the provisions of the succeeding sub-sections,”.

Amendment of
section 54 of
the principal
Act.

(2) The amendment made in section 54 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

Insertion of
new section
65A in the
principal Act.

27. The following new section is hereby inserted immediately after section 65, and shall have effect as section 65A, of the principal Act:—

*'Ascertainment
of profits of
the Insurance
Corporation of
Ceylon from the
business of
life insurance.'*

65A. (1) The profits of the Insurance Corporation of Ceylon from the business of life insurance shall be the investment income of the Life Insurance Fund, less the management expenses (including commission) attributable to that business.

(2) For the purposes of this section, "investment income of the Life Insurance Fund" means such part of the income of the Insurance Corporation of Ceylon from investments as appears fairly attributable to the life insurance business of such Corporation.'

Amendment of
section 67 of
the principal
Act.

28. (1) Section 67 of the principal Act is hereby amended as follows:—

(a) by the insertion, immediately after sub-section (1), of the following new sub-section:—

"(1A) Where the entirety of the assessable income of a wife or child for any year of assessment is aggregated with the assessable income of the head of the family of which such wife or child is a member, any approved donation made by such wife or child shall be deemed to be an approved donation made by the head of the family.'";

(b) in sub-section (3) of that section—

(i) by the substitution, for the words "any person or member of a family has in the year preceding any year of assessment made", of the words "any person has, or is deemed to have, made"; and

(ii) by the substitution, for the words "person or the head of that family", wherever those words occur collectively in that sub-section, of the word "person"; and

(c) in sub-section (4) of that section, by the substitution, for the words "person has in any year of assessment made", of the words "person has, or is deemed to have, made in any year of assessment".

(2) The amendments made in section 67 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

29. Section 68 of the principal Act is hereby amended as follows:—

Amendment of
section 68 of
the principal
Act.

(1) by the insertion, immediately after sub-section (1) of that section, of the following new sub-section:—

'(1A) Sub-section (1) of this section shall, for each year of assessment commencing on or after April 1, 1965, have effect—

(a) as though, in the first proviso to that sub-section, there were substituted—

(i) for the words "fifteen per centum", the words "twenty-five per centum";

(ii) for the words "one-sixth of his" the words "one-fourth of his"; and

(iii) for the words "four thousand rupees", the words "ten thousand rupees"; and

(b) as though, in the second proviso to that sub-section, there were substituted, for the words "further that", of the following:—

"further that for any year of assessment ending prior to April 1, 1965,"; and

Amendment of
section 69 of
the principal
Act.

(2) in sub-section (2) of that section, by the substitution, for the words "Where the assessable income", of the words "Where the entirety of the assessable income".

30. (1) Section 69 of the principal Act is hereby amended as follows :—

(a) in sub-section (1) of that section, in the definition of "approved investment", by the substitution, in paragraph (b) of that definition, for the words "Government of Ceylon", of the following:—

"Government of Ceylon made prior to October 1, 1963 ;" ;

(b) in sub-section (2) of that section, by the substitution, for the words "preceding any year of assessment", of the following:—
"preceding any year of assessment ending prior to April 1, 1965," ;

(c) by the insertion, immediately after sub-section (2) of that section, of the following new sub-sections :—

"(2A) Where the entirety of the assessable income of a wife or child for any year of assessment is aggregated with the assessable income of the head of the family of which such wife or child is a member, any approved investment made by such wife or child shall be deemed to be an approved investment made by the head of the family.

(2B) Where an individual has, or is deemed to have, made in any year of assessment two or more approved investments, the aggregate amount of such investments shall be treated as one approved investment for the purposes of this section." ; and

(d) in sub-section (3) of that section, by the substitution, for the words "who has, in the year preceding any year of assessment, made", of the words "who has, or is deemed to have, made in the year preceding any year of assessment ending prior to April 1, 1965,".

(2) The amendment made in section 69 of the principal Act by paragraph (a) of sub-section (1) of this section shall be deemed to have come into force on October 1, 1963, and the amendments made in the aforesaid section 69 by paragraphs (c) and (d) of sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

31. (1) The following heading is hereby inserted immediately after section 69 of the principal Act:—

Insertion of
new heading
and new
section 69A in
the principal
Act.

“ LL.—RELIEF IN CASES OF APPROVED SAVINGS.”

(2) The following section is hereby inserted in the principal Act immediately after the heading inserted therein by sub-section (1) of this section, and shall have effect as section 69A of that Act:—

Deductions
from income
tax for
approved
savings.

69A. (1) In respect of any year of assessment commencing on or after April 1, 1965—

(a) where an individual has made one or more approved savings and where the highest rate of income tax applicable to that individual is eighty per centum, he shall be entitled to a deduction from the income tax payable by him for that year of assessment of an aggregate sum consisting of—

(i) a sum equivalent to fifty per centum of the amount of the net approved saving, or if he has made more than one approved saving, the aggregate amount of such net approved savings, in respect of that year of assessment, or a sum equivalent to fifty per centum of the portion of his taxable income on which income tax is payable at eighty per centum, whichever sum is less;

- (ii) if the amount or the aggregate amount of such net approved saving or savings exceeds the portion of his taxable income on which income tax is payable at eighty per centum, a sum equivalent to thirty-three and one-third per centum of such excess or a sum equivalent to thirty-three and one-third per centum of the portion of his taxable income on which income tax is payable at sixty-five per centum, whichever sum is less ; and
- (iii) if the amount or the aggregate amount of such net approved saving or savings exceeds the portion of his taxable income on which income tax is payable at eighty per centum and the portion of his taxable income on which income tax is payable at sixty-five per centum, a sum equivalent to twenty-five per centum of such excess or a sum equivalent to two thousand five hundred rupees, whichever sum is less ;

(b) where an individual has made one or more approved savings and where the highest rate of income tax applicable to that individual is sixty-five per centum, he shall be entitled to a deduction from the income tax payable by him for that year of assessment of an aggregate sum consisting of—

- (i) a sum equivalent to thirty-three and one-third per centum of the amount or the aggregate amount of such net approved saving or savings or a sum equivalent to thirty-three and one-third per centum of the portion of his taxable income on which income tax is payable at sixty-five per centum, whichever sum is less; and
- (ii) if the amount or the aggregate amount of such net approved saving or savings exceeds the portion of his taxable income on which income tax is payable at sixty-five per centum, a sum equivalent to the tax calculated at the effective rate on the amount of such excess or calculated at twenty-five per centum on the amount of such excess where the effective rate exceeds twenty-five per centum, and the amount of such excess on which the tax is calculated shall not exceed one-fourth of his assessable income for that year of assessment or ten thousand rupees, whichever is less; and
- (c) where an individual has made one or more approved savings and where the highest rate of income tax applicable to that individual does not exceed forty-five per centum, he shall be entitled to a deduction from the income tax payable by him

for that year of assessment of a sum equivalent to the tax calculated at the effective rate on the amount or the aggregate amount of such net approved saving or savings or calculated at twenty-five per centum of such amount or aggregate amount where the effective rate exceeds twenty-five per centum, and the amount or aggregate amount on which the tax is calculated shall not exceed one-fourth of his assessable income for that year of assessment or ten thousand rupees, whichever is less.

(2) "Approved saving" for the purposes of sub-section (1) means—

- (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,
- (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*,
- (c) any money invested in any security of the Government of Ceylon, other than money invested in Tax Reserve Certificates within the meaning of the Tax Reserve Certificates Act, No. 22 of 1957,

- (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),
- (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, or
- (g) any approved investment within the meaning of section 69.

For the purposes of paragraph (g) of this sub-section, "approved investment" in section 69 means—

- (a) an investment in an approved project other than—
 - (i) an investment for the purpose of purchasing an existing investment, or
 - (ii) an investment for the purpose of purchasing shares in a company, being an investment so made after the expiry of six years commencing from the date of the first issue of shares of that company, or
 - (iii) an investment for the purpose of purchasing shares in a company which are not ordinary shares; or
- (b) an investment in an undertaking as is considered by the Minister of Finance to be essential for the economic progress of Ceylon and is declared by him by notice

published in the *Gazette* to be an approved investment for the purposes of this section; or

(c) any other class of investment as is considered by the Minister of Finance to be essential for the economic progress of Ceylon and is declared by him by notice published in the *Gazette* to be an approved investment for the purposes of this section.

(3) Where any sum of money in an approved saving specified in paragraph (b) or paragraph (c) or paragraph (g) of sub-section (2) is withdrawn or realized by the individual, who made that saving, before the expiry of a period of one year after the date of the making of that saving, then that sum of money shall not be deemed to be an approved saving for the purposes of sub-section (2) and, accordingly, where any deduction from income tax was granted to that individual under sub-section (1) in respect of that approved saving, then in respect of that year of assessment in which such deduction was granted an additional assessment consisting of the amount of income tax to which that individual, or if that individual is a member of a family, the head of that family, would have been liable if such deduction had not been granted, shall notwithstanding anything in this Act, be made in respect of that individual or the head of that family, and the provisions of this Act relating to notice of assessment, appeal and other proceedings shall apply in relation to such additional assessment.

(4) Where an individual has made one approved saving, "net approved saving" means the amount of such approved saving, or where such individual has made more than one approved saving, "net approved savings" means

the aggregate amount of such savings, after deducting therefrom any or all of the following:—

- (a) the proceeds of the sale of any property held by that individual on the thirty-first day of March, 1964;
- (b) any loan due and repaid to that individual if such loan was outstanding on the thirty-first day of March, 1964;
- (c) the proceeds of the sale of any property or the amount of any loan repaid if such property had been purchased or such loan had been given out of the proceeds of a sale referred to in paragraph (a) or out of any money repaid as a loan and referred to in paragraph (b);
- (d) the amount of any gift in cash received by that individual;
- (e) the amount realized by the sale of any property received by that individual on or after April 1, 1964, by way of gift or inheritance;
- (f) any sum received by that individual on the maturity, or upon the surrender, of a policy of life insurance;
- (g) the amount of any retiring gratuity or any sum in commutation of pension received by that individual or any sum paid from a provident fund to that individual on his retirement, or any sum paid to that individual as compensation for loss of office or employment, after deduction from such amount or sum any income tax payable thereon;
- (h) the amount of any approved saving withdrawn or realized and in respect of which a

deduction had been made from the income tax payable by that individual in any preceding year of assessment, unless it is proved to the satisfaction of the Assessor that such amount had been utilized for the purpose of making any gift; or

- (i) the value of a prize won by that individual at a sweep or lottery or the amount of any other profits of a casual and non-recurring nature received by that individual.

(5) Where it is proved to the satisfaction of the Assessor that the whole or any part of the proceeds of the sale in respect of any year of assessment commencing on or after April 1, 1965, of any property of the description specified in paragraph (a) or paragraph (e) of sub-section (4), or the amount, sum or value or proceeds of the sale, as the case may be, referred to in paragraph (b) or paragraph (c) or paragraph (d) or paragraph (f) or paragraph (g) or paragraph (i) of that sub-section, was used by that individual for the purpose of—

(a) making a gift; or

(b) paying any arrears of tax which that individual was liable to pay for any year of assessment prior to the year of assessment commencing on April 1, 1965, or for any period prior to April 1, 1965, under any written law for the time being administered by the Commissioner; or

(c) purchasing any property other than property referred to in paragraph (c) or paragraph (g) of sub-section (2); or

(d) investing in the mortgage of any property; or

(e) constructing a residential house, then for that year of assessment, notwithstanding anything in sub-section (4), such part of the proceeds of the sale or amount, sum or value, as the case may be, shall not be deducted for the purpose of determining the amount or the aggregate amount of the net approved saving or savings of that individual for that year of assessment.

(6) Where the deductions for determining the net approved saving or savings of any individual for any year of assessment commencing on or after April 1, 1965, exceed the amount or the aggregate amount of the approved saving or savings for that year of assessment, then such excess shall be deducted from the amount or the aggregate amount of the approved saving or savings of the succeeding year of assessment, and, where it cannot be so deducted, then from the amount or the aggregate amount of the approved saving or savings of the next succeeding year of assessment, and so on.

(7) Where in respect of any year of assessment commencing on or after April 1, 1965, an individual is entitled to a deduction from the income tax payable in respect of that year of assessment under the provisions of section 68 and this section, the deductions from the income tax payable by that individual for that year of assessment for the purposes of that section and of subparagraph (iii) of paragraph (a), subparagraph (ii) of paragraph (b), or paragraph (c), of sub-section (1) of this section shall, notwithstanding anything in that section and sub-section (1) of this section, be so calculated as to secure that the amount on which the deduction is calculated for the purposes of section 68 and of the

aforesaid sub-paragraphs and paragraph of sub-section (1) of this section shall not in the aggregate exceed one-fourth of the assessable income of that individual for that year of assessment or ten thousand rupees, whichever is less.

(8) Where, in respect of any year of assessment commencing on or after April 1, 1965, an individual has made an approved investment within the meaning of section 69 and either where the amount of such approved investment exceeds the portion of his taxable income on which income tax is payable at eighty per centum or where income tax is not payable at eighty per centum on any portion of his taxable income, then such individual shall be entitled to a further deduction under this section of a sum equivalent to the amount of the relief from income tax to which he would be entitled if section 69 were applicable to him after deducting from such sum such portion of the deduction under this section as is attributable to the amount of that approved investment, the rate applicable for the determination of such portion of the deduction being the highest rate which will be applicable for the calculation of the deduction from income tax under this section in respect of that individual.

(9) In this section—

“ effective rate ” shall have the same meaning as in sub-section (3) of section 17; and

“ property ” includes any interest in any movable or immovable property and does not include any motor vehicle kept for private use or household effects or other article of personal use.”

32. (1) Section 71 of the principal Act is hereby amended in sub-section (1) of that section, by the substitution, for the words and figures " are made under the provisions of sub-section (1) of section 70.", of the following:—

Amendment of
section 71 of
the principal
Act.

" are or had been made under the provisions of sub-section (1) of section 70 or the provisions of the Double Taxation (Relief) Act. ".

(2) The amendment made in section 71 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

33. (1) Section 72 of the principal Act is hereby amended in sub-section (1) of that section, by the substitution, for the words " have been made ", of the words " have not been made ".

Amendment of
section 72 of
the principal
Act.

(2) The amendment made in section 72 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of the principal Act.

34. (1) Section 73 of the principal Act is hereby amended as follows:—

Amendment of
section 73 of
the principal
Act.

(A) in sub-section (2) of that section—

(i) in paragraph (a) of that sub-section, by the substitution, for the words " residence provided, and ", of the words " residence provided, " ;

(ii) in paragraph (b) of that sub-section, by the substitution, for the words " allowance paid, " , of the words " allowance paid, and ", and

(iii) by the insertion, immediately after paragraph (b) of that sub-section, of the following new paragraph:—

" (c) a sum of three hundred rupees out of the monthly remuneration paid, " ;

(B) in sub-section (3) of that section, by the substitution, for the words " entertainment allowance paid ", of the words " entertainment allowance, and a sum of three hundred rupees out of the monthly remuneration, paid " ;

(C) in sub-section (4) of that section—

- (i) in paragraph (a) of that sub-section, by the substitution, for the words “ such person ; and ”, of the words “ such person ; ”;
- (ii) in paragraph (b) of that sub-section in item (iv) of that paragraph, by the substitution, for the word “ allowance, ”, of the words “ allowance ; and ”; and
- (iii) by the insertion, immediately after paragraph (b) of that sub-section, of the following new paragraph:—

“ (c) a sum of three hundred rupees out of the monthly remuneration paid to such person, ”;

(D) in sub-section (5) of that section—

- (i) in paragraph (a) of that sub-section, by the substitution, for the words “ entertainment allowance, and ”, of the words “ entertainment allowance, ”;
- (ii) in paragraph (b) of that sub-section, by the substitution, for the words “ official conveyance, ”, of the words “ official conveyance, and ”; and
- (iii) by the insertion, immediately after paragraph (b) of that sub-section, of the following new paragraph:—

“ (c) a sum of three hundred rupees out of the monthly remuneration, ”;

(E) in sub-section (6) of that section, by the substitution, for the words “ the clerical allowance and the travelling allowance ”, of the words “ the clerical allowance, the travelling allowance, and a sum of three hundred rupees out of the monthly remuneration, ”;

(F) by the insertion, immediately after sub-section (6) of that section, of the following new sub-section:—

‘(6A) In the case of a person holding for the time being the office of Parliamentary Secretary, a sum of three hundred rupees

out of the monthly remuneration paid to such person by the Government of Ceylon shall not be taken into consideration in ascertaining the profits and income arising to such person from that office.''; and

(G) in sub-section (7) of that section, by the substitution, for the words "one-half of the travelling allowance", of the words "the travelling allowance".

(2) The amendments made in section 73 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

35. Section 82 of the principal Act is hereby amended as follows:—

*Amendment of
section 82 of
the principal
Act.*

(a) in sub-section (1) of that section as follows:—

(i) by the substitution, for the words "has a wife, child", of the words "has a wife, child (other than a child who is in receipt of income which is wholly occupational income)"; and

(ii) by the substitution, for the words "as may be prescribed.", of the words "as may be prescribed. Any such particular, if it relates to the amount of income derived from any source, shall—

(a) if regular accounts are maintained in relation to such source of income, be the amount computed on such accounts, and

(b) if no regular accounts are maintained in relation to such source of income, be the amount which the person furnishing the return believes in good faith to be the amount of income derived from that source.''; and

(b) in sub-section (5) of that section, by the substitution, for the expression "under sub-section (3) or under sub-section (4)", of the expression "under sub-section (4)".

Amendment of
section 92 of
the principal
Act.

36. Section 92 of the principal Act is hereby amended in sub-section (1) of that section as follows:—

- (1) by the substitution, for the words “ has a wife, child ”, of the words “ has a wife, child (other than a child who is in receipt of income which is wholly occupational income) ”; and
- (2) by the substitution, for all the words from “ order that person ” to the end of that sub-section, of the following :—

“ order that person—
 - (a) to pay as a penalty for failure to comply with the requirements of such notice a sum not exceeding two hundred and fifty rupees, and
 - (b) to furnish such return within a specified period. ”.

Amendment of
section 97 of
the principal
Act.

37. Section 97 of the principal Act is hereby amended by the repeal of sub-section (3) of that section.

Amendment of
section 103 of
the principal
Act.

38. (1) Section 103 of the principal Act is hereby amended by the substitution, for all the words from “ assessed thereby, ” to “ shall be final and conclusive ”, of the following :—

“ assessed thereby, or where agreement is reached under section 97 (6) as to the amount of such assessable income, or taxable wealth, or taxable gifts, or where the amount of such assessable income, or taxable wealth, or taxable gifts has been determined on appeal, the assessment as made or agreed to or determined on appeal, as the case may be, shall be final and conclusive ”.

(2) The amendment made in section 103 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

Amendment of
section 106 of
the principal
Act.

39. (1) Section 106 of the principal Act is hereby amended as follows :—

- (a) by the repeal of sub-section (1) of that section and the substitution therefor of the following new sub-section :—

“ (1) Subject to the provisions of section 107, the income tax, wealth tax or gifts tax

charged by any assessment shall be paid by the person liable to pay the tax in a lump sum on or before such date as may be specified in the notice of assessment or in any other notice given to that person, or in such number of instalments, not exceeding four, as may be specified in such notice. Save as otherwise provided hereafter in this section, any tax or any instalment of such tax not so paid shall be deemed to be in default and the person by whom the tax or instalment thereof, as the case may be, is payable or, where such tax or instalment thereof is payable by more than one person or by a partnership, then each of such persons or each partner in the partnership, shall be deemed to be a defaulter for the purposes of this Act. ";

(b) by the insertion, immediately after sub-section (1) of that section, of the following new sub-sections :—

(1A) Where any person liable to pay income tax, wealth tax or gifts tax satisfies the Commissioner, on or before the date specified in the notice given to such person under sub-section (1) for the payment of such tax or any instalment thereof, that he has made arrangements for the payment of such tax or instalment from any ascertained sum to be paid to him by the Government of Ceylon or from moneys lying to his credit in the Ceylon Savings Bank or the Ceylon Post Office Savings Bank or from moneys to be paid to him from any pension or provident fund approved by the Commissioner and the Commissioner grants such person an extension of time for the payment of such tax or instalment, then such tax or instalment thereof shall not be deemed to be in default until the expiration of such extended time.

(1B) Where, in respect of any income tax, wealth tax or gifts tax which is due from the estate of a deceased person, an executor of such deceased person, on or before the date specified in the notice given

to him under sub-section (1) for the payment of tax or any instalment thereof, satisfies the Commissioner that such tax or instalment cannot be paid on or before such date owing to probate or letters of administration not being granted to him, such sum or instalment shall not be deemed to be in default if it is paid within a period of two months after the date of the grant of probate or letters of administration.

In this sub-section, the expression "executor" does not include any person who takes possession of or intermeddles with the property of a deceased person.'

(c) by the insertion, immediately after sub-section (4) of that section, of the following new sub-section :—

"(4A) Notwithstanding anything in this section where there is an appeal against an assessment and where the payment of the tax is held over on the order of the Commissioner, the Commissioner, if the appellant agrees during the course of that appeal that a certain sum is due or is likely to be due as tax in respect of that assessment, may by notice in writing given to the appellant direct the appellant to pay such sum on or before such date as is specified in the notice.

Any sum not so paid shall be deemed to be in default and for the purposes of this Act the person by whom such sum is payable or, where such sum is payable by more than one person or by a partnership, then each of such persons and each partner in the partnership shall be deemed to be a defaulter.'; and

(d) in sub-section (5) of that section as follows :—

(i) by the substitution, for the words "any tax", of the words "any tax or instalment thereof";

(ii) by the substitution, for the words "the tax", wherever those words occur collectively in that sub-section, of the words "the tax or instalment thereof"; and

(iii) by the substitution, for the words "such interest", of the words "the sum so added.".

40. Section 107 of the principal Act is hereby amended as follows:—

Amendment of
section 107 of
the principal
Act.

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

(a) by the substitution, for all the words from "Where the Commissioner" to "such employer receives", of the following:—

"Where the remuneration of any employee who is liable to tax under the provisions of this Act is paid monthly, the Commissioner may, by notice in writing given to the employer of such employee or the person responsible for the payment of the remuneration of such employee, direct such employer or such person to deduct during the period commencing on the first day of September in a year of assessment and ending on the thirty-first day of August in the succeeding year of assessment the amount of income tax or wealth tax or income tax and wealth tax payable in respect of the first-mentioned year of assessment by such employee in such number of monthly instalments as may be specified in such notice; and thereafter until such employer or such person receives", and

(b) by the substitution, for all the words from "set off" to the end of that sub-section, of the following:—

"set off against the income tax or wealth tax or income tax and wealth tax payable by such employee for the succeeding year of assessment. The amount so deducted each month from the remuneration of an employee shall be paid to the Commissioner by the employer or the person responsible for the payment of such remuneration.";

(2) by the insertion, immediately after sub-section (1) of that section, of the following new sub-section :—

“ (1A) Where under sub-section (1) any tax is deducted from the remuneration of an employee by his employer or by the person responsible for the payment of such remuneration, such employee shall, for the purposes of this Act, be deemed to have paid such tax on the date on which the deduction is made. ”;

(3) in sub-section (2) of that section—

(a) by the substitution, for the words “ withdraw such direction ”, of the words “ withdraw such direction wholly or partly ”, and

(b) by the substitution, for all the words from “ employer ” to the end of that sub-section, of the following:—

“ employer or the person responsible for the payment of the remuneration of the employee if the employee has made arrangements to the satisfaction of the Commissioner for the payment of his income tax or wealth tax or income tax and wealth tax.”;

(4) in sub-section (3) of that section—

(a) by the substitution, for the words “ tax is to be deducted by his employer is ”, of the words “ any tax is to be deducted under the preceding provisions of this section by his employer or the person responsible for the payment of such remuneration is ”, and

(b) by the substitution, for the words “ the employer shall deduct the whole amount of the tax ”, of the words “ the employer or such person shall deduct the whole amount of such tax ”;

(5) in sub-section (4) of that section—

(a) by the substitution, for all the words and figure from “ Where any

employee" to "he shall forthwith", of the following:—

"Where a direction for the deduction of any tax from the remuneration of an employee is given under sub-section (1) to his employer or to the person responsible for the payment of such remuneration and such employer or person is unable to deduct the whole or any part of such tax for the reason that such employee has left his employment or for any other reason, such employer or person shall forthwith", and

(b) by the substitution, for the words "the employer has", of the words "such employer or person has";

(6) in sub-section (5) of that section—

(a) by the substitution, for the words and figure from "Where any employer" to "and has failed", of the following:—

"Where, from the remuneration of an employee, the employer or the person responsible for the payment of such remuneration has failed to deduct any tax which he has been directed to deduct under sub-section (1) and such employer or person has failed",

(b) by the substitution, for the words "where such employer has deducted", of the words "where such employer or person has deducted",

(c) by the substitution, for the words "such employer, if he is an individual, shall be liable, or where such employer is a company", of the words "such employer or person, if he is an individual shall be liable or where such employer or person is a company", and

(d) by the substitution, for the words "which such employer has been

directed to deduct", of the words " which such employer or such person has been directed to deduct";

(7) in sub-section (6) of that section, by the substitution, for the words "Every employer", of the words "Every employer or other person";

(8) by the addition, at the end of that section, of the following new sub-section:—

' (7) For the purposes of this section—
"employee",—

(a) includes every person who holds a paid office as a servant of the Crown; and

(b) shall be deemed to include the following:—

(i) the President and Deputy President of the Senate,

(ii) the Speaker, the Deputy Speaker, the Deputy Chairman of Committees and the Leader of the Opposition, of the House of Representatives,

(iii) the Clerk to the Senate, the Clerk to the House of Representatives, or a member of the staff of the Clerk to the Senate or the Clerk to the House of Representatives,

(iv) a Minister or a Parliamentary Secretary or the Chief Government Whip,

(v) a Senator or a Member of Parliament by reason only of the fact that he receives any remuneration as a Senator or such Member,



- (vi) a member of the Public Service Commission,
- (vii) a member of the Judicial Service Commission,
- (viii) a director of a company or corporation. ; and

(9) in the marginal note to that section, by the substitution, for the words "income tax", of the words "income tax and wealth tax".

41. (1) Section 108 of the principal Act is hereby amended by the substitution, for the words "together with", of the word "and".

Amendment of
section 108 of
the principal
Act.

(2) The amendment made in section 108 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

42. Section 109 of the principal Act is hereby amended in sub-section (1) of that section, in the proviso to that sub-section, by the substitution, in paragraph (i) of that proviso, for the figures "110; ", of the words and figures "110 or the vesting of the same under the provisions of section 111A; ".

Amendment of
section 109 of
the principal
Act.

43. Section 110 of the principal Act is hereby amended in sub-section (2) of that section, in paragraph (b) of that sub-section, by the substitution, for all the words from "and any property so seized" to the end of that paragraph, of the following:—

Amendment of
section 110 of
the principal
Act.

" and where the property so seized is cash in Ceylon currency, such currency shall be applied in satisfaction of the tax in default and where the property seized is not cash in Ceylon currency, such property shall be kept for five days at the costs and charges of the defaulter. If the defaulter does not pay the tax in default together with the costs and charges within the said five days, the Government Agent, Assistant Government Agent, Fiscal, Deputy Fiscal or tax collector shall cause such property to be sold by public auction or, where such property is a negotiable instrument or a share in any corporation or public company, to be sold through a broker at the market rate of the day. ".

Amendment of
section 111 of
the principal
Act.

44. Section 111 of the principal Act is hereby amended as follows :—

- (1) in sub-section (1) of that section, by the substitution, for all the words from "time of imposing such sentence:" to the end of that sub-section, of the words "time of imposing such sentence." ; and
- (2) by the insertion, immediately after sub-section (1) of that section, of the following new sub-section :—

" (1A) The correctness of any statement in a certificate issued by the Commissioner for the purposes of sub-section (1) shall not be called in question or examined by the Magistrate in any proceeding under this section and accordingly nothing in that sub-section shall authorize a Magistrate to consider, or decide, the correctness of any statement in such certificate or to postpone or defer such proceeding by reason only of the fact that an appeal is pending against the assessment in respect of which the tax in default is charged. "

Insertion of
new section
111A in the
principal Act.

45. The following new section is hereby inserted immediately after section 111, and shall have effect as section 111A, of the principal Act :—

** Recovery of
tax by vesting
immovable
property of
defaulter in
the Crown.*

111A. (1) Where any tax is in default and the Commissioner is of opinion that the recovery of such tax or any part thereof by the means provided in section 110 or section 111 is impracticable or inexpedient, he may make an application by petition in writing to the District Court having jurisdiction in the district where the defaulter resides or in which any immovable property belonging to the defaulter and specified in such petition is situate for an order by that Court that such property shall vest in the Crown.

Every such petition shall specify—

- (a) the particulars of the tax in default ;
- (b) the name or names and the address or addresses of the person or persons by whom the tax is payable ; and

(c) the particulars of immovable property to be vested in the Crown.

There shall be attached to every such petition a certificate under the hand of the Commissioner that the amount of the tax specified in the petition is due from the defaulter.

(2) Whenever the Commissioner makes an application to a District Court under this section, he shall forthwith issue to the defaulter, whether resident or non-resident, a notification thereof by personal service, registered letter sent through the post or telegraph, but the non-receipt of such notification by the defaulter shall not invalidate proceedings under this section.

(3) Within ten days after the date on which an application is made to a District Court by the Commissioner under sub-section (1), the Commissioner shall cause to be published in the *Gazette* a notice setting out the petition made in respect of such application.

(4) No person shall, on or after the date on which a notification was issued to a defaulter under sub-section (2) of an application made by petition in writing to a District Court for the vesting of any property, alienate to any other person—

(a) any property which is specified in that petition; or

(b) any rights in respect of that property,

and any alienation of that property or those rights to any other person shall be null and void:

Provided that the preceding provisions of this sub-section shall not be deemed to apply to any property or portions of any property which is or are not vested under this section in the Crown by an order of the District Court.

In this sub-section, “alienate”, when used with reference to any immovable property or rights in respect of that

property, includes an alienation, or a lease, hypothecation, transfer or disposal in any manner whatsoever of such property or such rights, and "alienation" shall be construed accordingly.

(5) Any person who wishes to prefer a claim to any immovable property in respect of which a notice under sub-section (3) has been published in the *Gazette* may, not later than fourteen days after the date of publication of such notice, apply by petition in writing to the District Court, to which the application was made by the Commissioner under sub-section (1), to have such property declared as not liable to vesting in the Crown. Every such petition shall set out the right, title or interest of the petitioner to or in such property.

(6) The District Court to which the application was made by the Commissioner under sub-section (1) shall, after the expiry of the period of fourteen days referred to in sub-section (5), proceed in a summary manner to investigate and determine such claims as have been made in respect of the immovable property proposed to be vested in the Crown by such application. At the end of the investigation of a claim—

(a) if the District Court is satisfied that the claimant is entitled to the ownership of the immovable property or any portion thereof, the Court shall make order accordingly, and

(b) if the Court is satisfied that the claimant has not established his claim to that property or that he has established his claim only to a portion thereof, the Court shall make order vesting in the Crown that property or that portion thereof in respect of which the claimant has not established ownership,

and the Court shall make such order as to costs as the Court shall deem just.

(7) If at the expiry of fourteen days referred to in sub-section (5), no claim has been made by any person under that sub-section, the Court shall make order that the immovable property specified in the application made by the Commissioner under sub-section (1) shall vest in the Crown.

(8) Where any immovable property is vested in the Crown under this section by an order of the District Court, such property shall vest in the Crown subject to such encumbrances and charges as were existing on the date on which the application was made by the Commissioner.

(9) Nothing in the preceding provisions of this section shall be deemed to empower the District Court to which an application is made by the Commissioner under sub-section (1) to call in question or examine in any investigation under this section the correctness of any statement relating to particulars of the tax in default in such application or in the certificate referred to in that sub-section or to postpone or defer such investigation by reason only of the fact that an appeal is pending against the assessment by which the tax which is in default was charged.

(10) An order under this section vesting in the Crown any immovable property of a defaulter may, upon an application made by the Commissioner, be revoked by the District Court by which such order was made.

(11) No application for the revocation of an order vesting in the Crown any immovable property of a defaulter shall be made to the District Court by the Commissioner except in any of the following cases:—

(a) Where the assessment of the tax in default is annulled upon the final determination of an

appeal made under Chapter XII of this Act against such assessment.

(b) Where the tax which the defaulter is liable to pay after the final determination of any appeal made under Chapter XII of this Act is paid by him within forty days after such final determination or within six months after the date of the order vesting such immovable property in the Crown, whichever is the later.

(c) Where the amount of the tax in default is paid, when no appeal under Chapter XII of this Act is made by him against the assessment of the tax, by the defaulter within six months after the date on which the order vesting in the Crown such immovable property was made.

(12) Where an order under this section vesting in the Crown any immovable property of any person is revoked under sub-section (10), such person shall not be entitled to claim any compensation for any loss or damage which he may have suffered as a result of, or in consequence of, the order vesting such immovable property in the Crown having been made; and no action against the Crown for compensation for any such loss or damage shall be entertained by any court.

(13) At any time after any immovable property is vested in the Crown under the provisions of this section, such time being not less than six months after the date of vesting, the Commissioner shall cause the market value of such property to be determined by the Chief Valuer of the Government or by a Valuer of the Valuation Department who is authorized in that behalf by the Chief Valuer of the Government.

(14) Where the market value of any immovable property vested in the Crown by an order of the District Court under this section is more than the amount of the tax which the defaulter has to pay, the Commissioner, in his discretion, may—

(i) with the approval of the Secretary to the Treasury, refund to the defaulter the amount by which the market value of that property exceeds the tax in default, or

(ii) cause such property to be sold.

(15) Every sale under this section of any immovable property shall be—

(a) on a date not earlier than six months after the date of the order vesting such property in the Crown;

(b) by public auction;

(c) after notice of such sale is given at least fourteen days before the date fixed for such sale by advertisement published in the *Gazette* and in one or more newspapers.

(16) The sum realized by the sale of any immovable property under this section shall be applied in the following order:—

(i) in satisfaction of the amount payable to any person who has a mortgage or charge on such immovable property and whose claim to such mortgage or charge has been proved to the satisfaction of the Commissioner,

(ii) in payment of the costs and charges of maintaining and selling the immovable property, and

(iii) in satisfaction of the tax in default,

and any balance shall be paid to the defaulter.

(17) (a) Where an order is made by the District Court vesting any immovable property in the Crown, the Court may in such order or in any subsequent order direct that any person authorized in that behalf by the Commissioner shall take possession of such property for and on behalf of the Crown.

(b) Where the person directed under this sub-section to take possession of any immovable property is unable or apprehends that he will be unable to take possession of that property because of any obstruction or resistance which has been or is likely to be offered, such person shall, on his making an application in that behalf to the District Court which directed him to take possession of such property, be entitled to an order of that Court directing the Fiscal to deliver possession of that property to him for and on behalf of the Crown.

(c) Where an order under paragraph (b) of this sub-section is issued to the Fiscal by a District Court, he shall forthwith execute that order and shall in writing report to that Court the manner in which that order was executed.

(d) For the purpose of executing an order under paragraph (b) of this sub-section, the Fiscal or any person acting under his direction may use such force as may be necessary to enter the property to which that order relates and to eject any person in occupation of that property and to deliver possession of that property to the person who is authorized to take possession of that property for and on behalf of the Crown.

(18) Where an order under this section vesting in the Crown any immovable property of any person is revoked under sub-section (10), the Crown shall be liable to account to such person for the income derived from such property during the period for which such property was vested in the Crown.

and to pay such income to such person less the expenses incurred in maintaining such property during that period.

(19) Where any immovable property is sold under this section, the Commissioner shall in the name and on behalf of Her Majesty be entitled to execute the instrument of transfer of such property to the purchaser.

(20) Any person who is aggrieved by an order of the District Court under sub-section (6) may appeal therefrom to the Supreme Court, and the provisions of the Civil Procedure Code relating to appeals from the District Court to the Supreme Court shall apply in relation to such appeal.

(21) In this section—

“immovable property” means any land (other than a land which is subject to a fideicommissum, life interest or trust) and includes things attached to the earth or permanently fastened to anything attached to the earth; and

“market value” in relation to any immovable property, means the value which such property will fetch in the open market.”.

46. (1) Section 112 of the principal Act is hereby amended, in sub-section (5) of that section, by the substitution, for the words “agent or authorised representative”, of the word “agent”.

Amendment of
section 112 of
the principal
Act.

(2) The amendment made in section 112 of the principal Act by sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act.

47. Section 118 of the principal Act is hereby amended in sub-section (1) of that section, by the insertion, immediately after paragraph (a) of that sub-section, of the following new paragraph:—

Amendment of
section 118 of
the principal
Act.

“(aa) fails to comply with the provisions of an order given to him by the Commissioner under paragraph (b) of sub-section (1) of section 92; or”.

Amendment of
section 125 of
the principal
Act.

Insertion of
new section
125A in the
principal Act.

48. Section 125 of the principal Act is hereby amended, in sub-section (2) of that section, by the omission of paragraph (c) of that sub-section.

49. The following new section is hereby inserted immediately after section 125, and shall have effect as section 125A, of the principal Act:—

“ Forms.

125A. The Commissioner may from time to time prescribe the forms to be used for all or any of the purposes of this Act; and any form so prescribed may from time to time be amended or varied by the Commissioner or some other form may be substituted by the Commissioner in place of any form so prescribed.”.

Amendment of
section 126 of
the principal
Act.

50. Section 126 of the principal Act is hereby amended as follows:—

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

(a) in paragraph (ii) of that sub-section, by the substitution, for the word “ seize ”, of the words “ seize and deliver to the Commissioner ”;

(b) by the renumbering of paragraph (iii) of that sub-section as paragraph (v) of that sub-section;

(c) by the insertion, immediately after paragraph (ii) of that sub-section, of the following new paragraphs:—

“(iii) for the purpose of effecting such delivery, guard or cause to be guarded, on the spot any such articles, books of account or other documents;

(iv) question any person whom he finds in that building or place with respect to any matter under this Act or the ownership of any such articles, books of accounts or other documents ;” ; and

(d) by the omission of all the words from “ In this sub-section ”, to “ Code ”; and

(2) by the addition, at the end of that section, of the following new sub-sections:—

‘ (3) (a) An article shall be seized and delivered to the Commissioner by the officer carrying out the search only if—

- (i) any tax payable by the owner of such article under any written law administered by the Commissioner is in default, or
- (ii) such officer is satisfied, after such investigation as he may deem necessary, that such article had been purchased by the owner thereof out of, or is, profits and income in respect of which income tax should have been payable by such owner but had not been paid by him.

(b) Where any article is seized under this section by an officer carrying out a search, the owner of such article shall be entitled to a receipt from such officer for the article so seized.

(4) Where any article is seized and delivered to the Commissioner under this section, the Commissioner may—

- (a) if such article is cash in Ceylon currency, and if such cash is less than, or is equivalent to, the amount of the tax in default or the tax payable according to the Commissioner in respect of such article, set off such cash in partial or full satisfaction of such tax, or
- (b) if such cash is more than the amount of such tax, set off so much of the cash as is equivalent to the amount of such tax in full satisfaction of such tax and return the balance to the owner of such article, or
- (c) if such article is not cash in Ceylon currency, retain, subject to the provisions of sub-section (5), such article in his custody until—

(i) the tax in default, or the tax payable according to the Commissioner on the profits and income out of which such article had been purchased, as the case may be, is paid, or

(ii) arrangements are made to the satisfaction of the Commissioner for the payment of such tax.

(5) Where the tax is not paid or where arrangements are not made by the owner of the article as specified in sub-section (4) of this section within six months after the date of the seizure of such article, then the Commissioner shall cause such article to be sold by public auction.

(6) The sum realized by the sale of any article under this section shall be applied—

(i) firstly in payment of the costs and charges of seizing, keeping and selling the article, and

(ii) secondly in satisfaction of the tax payable by the owner of that article,

and the balance, if any, shall be paid to the owner of that article.

(7) In this section—

“articles” include cash, whether or not in Ceylon currency, postal orders, money orders, travellers’ cheques, letters of credit, bills of exchange, promissory notes, gold, jewellery, precious stones, and any stock-in-trade;

“peace officer” has the same meaning as in the Criminal Procedure Code.”.

51. (1) Section 129 of the principal Act is hereby amended as follows:—

(A) by the renumbering of that section as sub-section (1) of that section;

(B) in the renumbered sub-section (1)—

- (a) in the definition of “ agricultural undertaking ” by the substitution, for the words “ or animal produce; ”, of the words “ or any animal produce and includes any undertaking for the purpose of rearing livestock or poultry; ”;
- (b) in the definition of “ Assessor ”, by the substitution, for the words “ Senior Assessor of Inland Revenue; ”, of the words “ Senior Assessor of Inland Revenue and an Assistant Assessor of Inland Revenue; ”;
- (c) in the definition of “ authorised representative ”, in paragraph (a) of that definition, in sub-paragraph (ii) of that paragraph, by the substitution, for the word “ proctor, ”, of the words “ proctor or a member of the Institute of Chartered Accountants of Ceylon ”;
- (d) in the definition of “ dependent relative ”, by the substitution, for paragraph (a) of that definition, of the following new paragraph:—
 - “ (a) a parent, brother or sister of that individual and if such individual has a wife, a parent, brother or sister of his wife, ”;
- (e) by the insertion, immediately after the definition of “ non-resident ”, of the following new definition:—
 - “ “ 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, and

- (b) any income derived by such child from any employment—
 - (i) in a business carried on by a parent of such child, or
 - (ii) in a partnership of which a parent of such child is a partner, 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 and if one of such persons or wives is a parent of such child; ; and
- (f) in the definition of “written-down value”, by the substitution, for the expression “is allowed under section 10 (1)”, of the expression “was allowed under paragraph (d) (i) or paragraph (e) (i) of section 11 (1) of the Income Tax Ordinance,”; and

(C) by the insertion, immediately after the renumbered sub-section (1), of the following new sub-section:—

(2) The expression “For the purposes of this Act” or “appointed under this Act”, in any context in which that expression occurs relating to the Commissioner of Inland Revenue or any Deputy Commissioner of Inland Revenue or any Assistant Commissioner of Inland Revenue or any Assessor of Inland Revenue or any abbreviation used to denote any such officer, means the person for the time being holding the office of Commissioner of Inland Revenue, Deputy Commissioner of

Inland Revenue, Assistant Commissioner of Inland Revenue or Assessor of Inland Revenue, as the case may be.'

(2) The amendments made in the principal Act by paragraph (A), by sub-paragraphs (a), (b) and (f) of paragraph (B), and by paragraph (C), of sub-section (1) of this section shall be deemed to have come into force on the date of commencement of that Act and the amendments made in the principal Act by sub-paragraphs (d) and (e) of paragraph (B) of sub-section (1) of this section shall apply in respect of every year of assessment commencing on or after April 1, 1965.

52. Section 130 of the principal Act is hereby amended as follows:—

Amendment of
section 130 of
the principal
Act.

(1) in sub-section (4) of that section—

(A) by the relettering of paragraphs (a), (b), and (c) of that sub-section as paragraphs (g), (h) and (i), respectively;

(B) by the insertion, immediately before the relettered paragraph (g) of that sub-section, of the following new paragraphs:—

(a) section 2 of that Ordinance is hereby amended in the definition of "authorized representative", in paragraph (a) of that definition, in sub-paragraph (ii) of that paragraph, by the substitution, for the word "proctor", of the words "proctor or a member of the Institute of Chartered Accountants of Ceylon.

(b) section 6A of that Ordinance, inserted therein by Act No. 13 of 1959, is hereby amended, by the insertion, immediately after sub-section (2) of that section, of the following new sub-section:—

"(2A) Where a capital gain or a capital loss arises, in the year of assessment commencing on April 1, 1962, from the change of ownership of any property, occurring either on the death of the owner or on his ceasing to be resident in Ceylon, such capital

gain or capital loss shall, notwithstanding anything to the contrary in the preceding provisions of this section, be deemed to be his capital gain or capital loss, as the case may be, arising in the year preceding that year of assessment.”;

(c) section 11 of that Ordinance, as amended by Act No. 13 of 1959, and therein referred to as section 9, is hereby amended as follows:—

(1) in sub-section (1E) of that section, by the substitution, for the words “ repair of any plant, ”, of the words “ repair or renewal of any plant, ”, and

(2) in sub-section (1M) of that section—

(i) in paragraph (c) of that sub-section, by the substitution, for the words “ in constructing ”, of the words “ in constructing or renewing ”, and

(ii) in paragraph (d) of that sub-section by the substitution, for all the words and figures from “ in constructing any ” to “ for the purposes of an approved project, ”, of the following:—

“ in constructing or renewing any such building referred to in sub-paragraph (ii) or sub-paragraph (iii) of paragraph (e) of sub-section (1) as is to be used for the purposes of an approved project:—

Provided that no person shall be entitled to any deduction under paragraph (c) or paragraph (d) of this sub-section for the renewal of any building if such person has been allowed to deduct the expenditure incurred in such renewal under sub-section (1);

(d) section 12 of that Ordinance, as amended by Act No. 10 of 1962, is hereby amended in sub-section (1) of that section, in paragraph (h) of that sub-section, by the substitution for the words "by way of United Kingdom income tax, or super tax or surtax (other than the excess of any such United Kingdom income tax, or super tax or surtax over such maximum amount", of the words "by way of income tax or super tax or surtax or any other tax of a similar character in any country with which arrangements for the avoidance of double taxation have been made by the Government of Ceylon (other than the excess of any such income tax, or super tax or surtax or other tax of a similar character, over such maximum amount";

(e) section 15 of that Ordinance, as amended by Act No. 13 of 1959, and therein referred to as section 13, is hereby further amended as follows:—

(1) in sub-section (1) of that section, in paragraph (d) of that sub-section:—

(i) by the omission of all the words from "and which has" to the end of that paragraph and

(ii) by the insertion, at the end of that paragraph, of the following:—

“For the purposes of the computation of the loss for the first year of assessment in respect of which any corporation referred to in section 8 or any undertaking referred to in section 9 becomes liable to income tax, such loss shall be the amount outstanding at the end of the period of six years during which its profits and income are not liable to tax under section 8 or section 9, as the case may be, after deduction from the profits and income of any succeeding year of assessment during such period of any loss incurred in the immediately preceding year of assessment or the aggregate of the losses incurred in more than one year of assessment during such period. Where the entirety or any portion of the amount of the losses of such corporation or undertaking cannot be deducted from the statutory income of

the first year of assessment in respect of which such corporation or undertaking becomes liable to income tax, such entirety or portion shall be deducted from the statutory income of the next succeeding year of assessment, and so far as it cannot be so deducted, then from the statutory income of the next year of assessment and so on. ";

(2) in sub-section (3) of that section, in the proviso to that sub-section—

- (i) in paragraph (i) of that proviso, for the words "amount of such loss;" of the words "amount of such loss ; and ";
- (ii) in paragraph (ii) of that proviso, for the words "and so on ; and " of the words " and so on." ; and
- (iii) by the omission of paragraph (iii) of that proviso ;

(f) by the insertion, immediately after section 43 of that Ordinance, of the following new section which shall have effect as section 43A of that Ordinance:—

*' Ascertainment
of profits of the
Insurance
Corporation of
Ceylon from
the business
of life
insurance.*

43A. (1) The profits of the Insurance Corporation of Ceylon from the business of life insurance shall be the investment income of the Life Insurance Fund less the management expenses (including commission) attributable to that business.

(2) For the purposes of this section, "investment income of the Life Insurance Fund" means such part of the income of the Insurance Corporation of Ceylon from investments as appears fairly attributable to the life insurance business of such Corporation.';

(C) by the insertion, immediately after the relettered paragraph (i), of the following new paragraphs:—

(j) section 82 of that Ordinance is hereby amended by the substitution, for the words "together with", of the word "and";

(k) section 84 of that Ordinance is hereby amended, in sub-section (2) of that section, by the substitution, in paragraph (b) of that sub-section for all the words from "and any property so seized", to the end of that paragraph, of the following:—
 "and where the property so seized is currency, such currency shall be applied in satisfaction of the tax in default and where the property so seized is not currency, such property shall be kept for five days at the costs and charges of the defaulter. If the defaulter does not pay the tax in default together with costs and charges within the said five days, the Government Agent, Assistant Government Agent, Fiscal, Deputy Fiscal or the tax collector shall cause such property to be sold by public auction or, where such property is a negotiable instrument or a share in any corporation or public company, to be sold through a broker at the market rate of the day."; and

(l) by the insertion, immediately after section 85 of that Ordinance, of the following new section which shall

have effect as section 85A of that Ordinance:—

*Recovery of
tax by vesting
immovable
property of
defaulter in the
Crown.*

85A. (1) Where any tax is in default and the Commissioner is of opinion that the recovery of such tax or any part thereof by the means provided in section 84 or section 85 is impracticable or inexpedient, he may make an application by petition in writing to the District Court having jurisdiction in the district where the defaulter resides or in which any immovable property belonging to the defaulter and specified in such petition is situate for an order by that Court that such property shall vest in the Crown.

Every such petition shall specify—

- (a) the particulars of the tax in default;
- (b) the name or names and the address or addresses of the person or persons by whom the tax is payable, and
- (c) the particulars of immovable property to be vested in the Crown.

There shall be attached to every such petition a certificate under the hand of the Commissioner that the amount of the tax specified in the petition is due from the defaulter.

(2) Whenever the Commissioner makes an application to a District Court under this section, he shall forthwith issue to the defaulter, whether resident or non-resident, a notification thereof by personal

service, registered letter sent through the post or telegraph, but the non-receipt of such notification by the defaulter shall not invalidate proceedings under this section.

(3) Within ten days after the date on which an application is made to a District Court by the Commissioner under sub-section (1), the Commissioner shall cause to be published in the *Gazette* a notice setting out the petition made in respect of such application.

(4) No person shall, on or after the date on which a notification was issued to a defaulter under sub-section (2) of an application made by petition in writing to a District Court for the vesting of any property, alienate to any other person—

(a) any property which is specified in that petition ; or

(b) any rights in respect of that property,

and any alienation of that property or those rights to any other person shall be null and void:

Provided that the preceding provisions of this sub-section shall not be deemed to apply to any property or portions of any property which is or are not vested under this section in the Crown by an order of the District Court.

In this sub-section, “alienate”, when used with reference to any immovable property or rights in respect of that property, includes an

alienation, or a lease, hypothecation, transfer or disposal in any manner whatsoever of such property or such rights, and "alienation" shall be construed accordingly.

(5) Any person who wishes to prefer a claim to any immovable property in respect of which a notice under sub-section (3) has been published in the *Gazette* may, not later than fourteen days after the date of publication of such notice, apply by petition in writing to the District Court, to which the application was made by the Commissioner under sub-section (1), to have such property declared as not liable to vesting in the Crown. Every such petition shall set out the right, title or interest of the petitioner to or in such property.

(6) The District Court to which the application was made by the Commissioner under sub-section (1) shall, after the expiry of the period of fourteen days referred to in sub-section (5), proceed in a summary manner to investigate and determine such claims as have been made in respect of the immovable property proposed to be vested in the Crown by such application. At the end of the investigation of a claim—

(a) if the District Court is satisfied that the claimant is entitled to the ownership of the immovable property or any portion thereof, the Court shall make order accordingly, and

(b) if the Court is satisfied that the claimant has not established his claim to that property or that he has established his claim only to a portion thereof, the Court shall make order vesting in the Crown that property or that portion thereof in respect of which the claimant has not established ownership,

and the Court shall make such order as to costs as the Court shall deem just.

(7) If at the expiry of fourteen days referred to in sub-section (5), no claim has been made by any person under that sub-section, the Court shall make order that the immovable property specified in the application made by the Commissioner under sub-section (1) shall vest in the Crown.

(8) Where any immovable property is vested in the Crown under this section by an order of the District Court, such property shall vest in the Crown subject to such encumbrances and charges as were existing on the date on which the application was made by the Commissioner.

(9) Nothing in the preceding provisions of this section shall be deemed to empower the District Court to which an application is made by the Commissioner under sub-section (1)

to call in question or examine in any investigation under this section the correctness of any statement relating to particulars of the tax in default in such application or in the certificate referred to in that sub-section or to postpone or defer such investigation by reason only of the fact that an appeal is pending against the assessment by which the tax which is in default was charged.

(10) An order under this section vesting in the Crown any immovable property of a defaulter may, upon an application made by the Commissioner, be revoked by the District Court by which such order was made.

(11) No application for the revocation of an order vesting in the Crown any immovable property of a defaulter shall be made to the District Court by the Commissioner except in any of the following cases:—

(a) Where the assessment of the tax in default is annulled upon the final determination of an appeal made under Chapter XI of this Ordinance against such assessment.

(b) Where the tax which the defaulter is liable to pay after the final determination of any appeal made under Chapter XI of this Ordinance is paid by him within forty days

after such final determination or within six months after the date of the order vesting such immovable property in the Crown, whichever is the later.

(c) Where the amount of tax in default is paid, when no appeal under Chapter XI of this Ordinance is made by him against the assessment of the tax, by the defaulter within six months after the date on which the order vesting in the Crown such immovable property was made.

(12) Where an order under this section vesting in the Crown any immovable property of any person is revoked under sub-section (10), such person shall not be entitled to claim any compensation for any loss or damage which he may have suffered as a result of, or in consequence of, the order vesting such immovable property in the Crown having been made; and no action against the Crown for compensation for any such loss or damage shall be entertained by any court.

(13) At any time after any immovable property is vested in the Crown under the provisions of this section, such time being not less than six months after

the date of vesting, the Commissioner shall cause the market value of such property to be determined by the Chief Valuer of the Government or by a Valuer of the Valuation Department who is authorized in that behalf by the Chief Valuer of the Government.

(14) Where the market value of any immovable property vested in the Crown by an order of the District Court under this section is more than the amount of the tax which the defaulter has to pay, the Commissioner, in his discretion may—

(i) with the approval of the Secretary to the Treasury, refund to the defaulter the amount by which the market value of that property exceeds the tax in default, or

(ii) cause such property to be sold.

(15) Every sale under this section of any immovable property shall be—

(a) on a date not earlier than six months after the date of the order vesting such property in the Crown,

(b) by public auction,

(c) after notice of such sale is given at least fourteen days before the date fixed for such sale by advertisement published in the *Gazette* and in one or more newspapers.

(16) The sum realized by the sale of any immovable property under this section shall be applied in the following order:—

- (i) in satisfaction of the amount payable to any person who has a mortgage or charge on such immovable property and whose claim to such mortgage or charge has been proved to the satisfaction of the Commissioner,
- (ii) in payment of the costs and charges of maintaining and selling the immovable property, and
- (iii) in satisfaction of the tax in default,

and any balance shall be paid to the defaulter.

(17) (a) Where an order is made by the District Court vesting any immovable property in the Crown, the Court may in such order or in any subsequent order direct that any person authorized in that behalf by the Commissioner shall take possession of such property for and on behalf of the Crown.

(b) Where the person directed under this sub-section to take possession of any immovable property is unable or apprehends that he will be unable to take possession of that property because of any obstruction or resistance which has been or is likely to be offered, such person shall, on

his making an application in that behalf to the District Court which directed him to take possession of such property, be entitled to an order of that Court directing the Fiscal to deliver possession of that property to him for and on behalf of the Crown.

(c) Where an order under paragraph (b) of this sub-section is issued to the Fiscal by a District Court, he shall forthwith execute that order and shall in writing report to that Court the manner in which that order was executed.

(d) For the purpose of executing an order under paragraph (b) of this sub-section, the Fiscal or any person acting under his direction may use such force as may be necessary to enter the property to which that order relates and to eject any person in occupation of that property and to deliver possession of that property to the person who is authorized to take possession of that property for and on behalf of the Crown.

(18) Where an order under this section vesting in the Crown any immovable property of any person is revoked under sub-section (10), the Crown shall be liable to account to such person for the income derived from such property during the period for which such property was vested in the Crown and to pay such income to such person less the expenses incurred in maintaining such property during that period.

(19) Where any immovable property is sold under this section, the Commissioner shall in the name and on behalf of Her Majesty be entitled to execute the instrument of transfer of such property to the purchaser.

(20) Any person who is aggrieved by an order of the District Court under sub-section (6) may appeal therefrom to the Supreme Court, and the provisions of the Civil Procedure Code relating to appeals from the District Court to the Supreme Court shall apply in relation to such appeal.

(21) In this section—
“immovable property” means any land (other than a land which is subject to a fideicommissum, life interest or trust) and includes things attached to the earth or permanently fastened to anything attached to the earth; and

“market value”, in relation to any immovable property, means the value which such property will fetch in the open market; and

(2) in sub-section (5) of that section, by the substitution, for all the words, letters and figures from “by paragraphs (a) and (b)” to “April 1, 1959:”, of the following:—

“by paragraph (b) of sub-section (4) shall be deemed to have come into operation on April 1, 1962, the amendments made to that Ordinance

by paragraph (c) of sub-section (4) shall be deemed to have come into operation on April 1, 1957, the amendments made to that Ordinance by sub-paragraph (1) of paragraph (e) of sub-section (4) shall be deemed to have come into force on May 15, 1959, the amendments made to that Ordinance by sub-paragraph (2) of paragraph (e) of sub-section (4) shall be deemed to have come into operation on April 1, 1958, the amendments made to that Ordinance by paragraph (f) of sub-section (4) shall be deemed to have come into operation on April 1, 1962, the amendments made to that Ordinance by paragraphs (g) and (h) of sub-section (4) shall be deemed to have come into operation on April 1, 1958, the amendment made to that Ordinance by sub-paragraph (iv) of paragraph (i) of sub-section (4) shall be deemed to have come into operation on April 1, 1959, and the amendments made to that Ordinance by paragraph (j) of sub-section (4) shall be deemed to have come into operation on February 2, 1956:—

53. The First Schedule to the principal Act, as amended by Act No. 12 of 1964, is hereby further amended as follows:—

Amendment of
the First
Schedule to
the principal
Act.

(1) by the substitution, for the item relating to Non-resident Individuals, of the following new item:—

<i>"Non-resident Individuals</i>	<i>Rate of tax</i>
(a) For the year of assessment commencing on April 1, 1963—	
On the first Rs. 20,000 of the taxable income ...	25 per centum
On the next Rs. 4,000 of the taxable income ...	30 per centum
On the next Rs. 4,000 of the taxable income ...	35 per centum

On the next Rs. 4,000 of the taxable income	... 40 per centum
On the next Rs. 4,000 of the taxable income	... 45 per centum
On the next Rs. 10,000 of the taxable income	... 50 per centum
On the next Rs. 10,000 of the taxable income	... 60 per centum
On the next Rs. 10,000 of the taxable income	... 70 per centum
On the balance of the taxable income	... 80 per centum
 (b) For the year of assess- ment commencing on April 1, 1964—	
On the first Rs. 15,000 of the taxable income	... 25 per centum
On the next Rs. 5,000 of the taxable income	... 30 per centum
On the next Rs. 5,000 of the taxable income	... 40 per centum
On the next Rs. 5,000 of the taxable income	... 45 per centum
On the next Rs. 5,000 of the taxable income	... 50 per centum
On the next Rs. 5,000 of the taxable income	... 55 per centum
On the next Rs. 7,000 of the taxable income	... 60 per centum

On the next Rs. 7,000
of the taxable
income ... 70 per centum

On the balance of the
taxable income ... 80 per centum.

(c) For each year of assess-
ment commencing on
or after April 1.
1965—

On the first Rs. 15,000
of the taxable
income ... 20 per centum

On the next Rs. 5,000
of the taxable
income ... 25 per centum

On the next Rs. 5,000
of the taxable
income ... 35 per centum

On the next Rs. 5,000
of the taxable
income ... 40 per centum

On the next Rs. 10,000
of the taxable
income ... 45 per centum

On the next Rs. 10,000
of the taxable
income ... 65 per centum

On the balance of the
taxable income ... 80 per centum. ;;

(2) by the substitution, for the item relating to
“Mutual Life Assurance Companies”, of
the following new item:—

“*Mutual Life Assurance Companies*

Taxable income of Mutual
Life Assurance Companies
which are resident or non-
resident—

(a) for each year of assess-
ment ending prior to
April 1, 1965 ... 28½ per centum

(b) for each year of assessment commencing on or after April 1, 1965 24 per centum. ";

(3) by the substitution, for the item relating to "Governments (other than the Government of Ceylon and the Government of the United Kingdom)", of the following new item:—
"Governments (other than the Government of Ceylon and the Government of the United Kingdom)—
 Taxable income of Governments other than the Government of Ceylon and the Government of the United Kingdom—

(a) for each year of assessment ending prior to April 1, 1965 ... 63 per centum

(b) for each year of assessment commencing on or after April 1, 1965 ... 56 per centum. ";

and

(4) by the insertion, immediately after the item relating to "Governments (other than the Government of Ceylon and the Government of the United Kingdom)", of the following new item:—
"Public Corporations established with capital wholly or partly provided by the Government of Ceylon—

Taxable income of any public Corporation established with capital wholly or partly provided by the Government of Ceylon—

} The rate of tax chargeable in respect of resident companies."

54. The Second Schedule to the principal Act, as amended by Act No. 12 of 1964, is hereby further amended as follows:—

- (1) in Part II of that Schedule, by the substitution, for the expression “for any year of assessment commencing on or after”, of the expression “for the year of assessment commencing on”; and
- (2) by the addition, at the end of that Schedule, of the following new Part:—

PART III.

(A) The rates of income tax for any year of assessment commencing on or after April 1, 1965, in the case of an individual whose taxable income exceeds Rs. 2,000 shall be as follows:—

On the first Rs. 3,000 of the taxable in- come	... 10 per centum
On the next Rs. 3,000 of the taxable in- come	... 15 per centum
On the next Rs. 3,000 of the taxable in- come	... 20 per centum
On the next Rs. 3,000 of the taxable in- come	... 25 per centum
On the next Rs. 5,000 of the taxable in- come	... 30 per centum
On the next Rs. 5,000 of the taxable in- come	... 40 per centum
On the next Rs. 10,000 of the taxable in- come	... 45 per centum
On the next Rs. 15,000 of the taxable in- come	... 65 per centum
On the balance of tax- able income	... 80 per centum

(B) The rates of income tax for any year of assessment commencing on or after April 1, 1965, in the case of an individual whose taxable income does not exceed Rs. 2,000 shall be as follows:—

On the first Rs. 1,000
of the taxable in-
come ... 5 per centum

On the balance of the
taxable income ... 10 per centum.

Amendment of
the Third
Schedule to
the principal
Act.

55. The Third Schedule to the principal Act, as amended by Act No. 12 of 1964, is hereby further amended as follows:—

(1) in Part II of that Schedule, in the heading “ Rates of Wealth Tax for every year of assessment commencing on or after April 1, 1964 ”, by the substitution, for the words “ every year of assessment commencing on or after ”, of the words “ the year of assessment commencing on ”; and

(2) by the addition, at the end of that Schedule, of the following:—

PART III.

Rates of Wealth Tax for any year of assessment commencing on or after April 1, 1965

On the first Rs. 200,000 of taxable wealth ...	$\frac{1}{2}$ per centum
On the next Rs. 500,000 of taxable wealth ...	$\frac{3}{4}$ per centum
On the next Rs. 1,000,000 of taxable wealth ...	1 per centum
On the balance of all tax- able wealth ...	2 per centum.

Amendment of
certain enact-
ments.

56. (1) From the date of commencement of the principal Act, the enactments set out in each entry in column I of the First Schedule to this Act shall be deemed to have had, and to have, effect subject to the amendments set out in the corresponding entry in column II of that Schedule.

(2) The Monetary Law Act is hereby amended by the insertion, immediately after section 5, of the following new section:—

“Powers of
the Central
Bank and the
Monetary
Board in
relation to
section 69A
of the
Inland
Revenue Act,
No. 4 of
1963.

5A. (1) For the purposes of section 69A of the Inland Revenue Act, No. 4 of 1963, the Central Bank may open, maintain and manage special deposit accounts.

(2) Where an institution is approved by the Minister of Finance by Order made under paragraph (b) of sub-section (2) of section 69A of the Inland Revenue Act, the Monetary Board may determine the terms and conditions subject to which that institution may open, maintain and manage special deposit accounts for the purposes of that section.”.

57. (1) The sections of written law specified in Part I of the Second Schedule to this Act are hereby repealed.

Repeal of
certain provi-
sions of written
law specified
in Second
Schedule to
this Act.

(2) Notwithstanding anything in the aforesaid sections in respect of the three years of assessment preceding the year of assessment commencing on April 1, 1965, income tax at the rate chargeable in respect of resident companies shall be deemed to have been payable under the Income Tax Ordinance or the principal Act, as the case may be, by each of the bodies specified in Part II of the Second Schedule to this Act:

Provided however that, where such body was established in the year of assessment commencing on April 1, 1962, the income tax shall be deemed to have been payable by such body for the next succeeding year of assessment.

Provisions relating to the making of declarations of the profits and income of persons who have evaded the payment of income tax or who have failed to disclose profits and income and to the levy of a tax on such profits and income.

58. (1) (a) The succeeding provisions of this section shall apply to any person who under the law for the time being applicable to income tax was liable to pay such tax for any year of assessment commencing on or before April 1, 1965, and who has not made a return of income under the provisions of such law for any such year of assessment or who has failed to disclose any profits or income in any return of income made under the provisions of such law for any such year of assessment:

Provided that such provisions shall have no application to a person in respect of the profits or income liable to income tax for the year of assessment commencing on April 1, 1965, if either the failure to disclose fully his profits or income or the failure to make a return of income was solely in respect of that year of assessment.

(b) Every person referred to in paragraph (a) of this sub-section shall hereafter in this section be referred to as the "person to whom this section applies".

(2) (a) Where any person to whom this section applies has in his possession any profits or income, or where such person has utilized any profits or income in the acquisition of any articles of value or for his personal expenditure, such profits or income being the profits or income of any one year, or the accumulated profits or income of more than one year, in respect of which such person has not made any return of income or which such person has failed to disclose in the return or returns of income made under the law for the time being applicable to income tax—

- (i) such person, or
- (ii) if such person is a company or a body of persons, the secretary, manager or other principal officer of such company or body of persons, or
- (iii) if such person is a partnership, the precedent partner of such partnership,

may, within two months after the commencement of this Act, make a declaration in writing to the Commissioner.

(b) Every declaration under paragraph (a) of this sub-section shall set out—

- (i) the full name and address of the person making the declaration,
- (ii) the amount of the profits and income referred to in paragraph (a) of this sub-section, and
- (iii) if such profits or income or any part thereof have or has been invested in the acquisition of articles of value, the description and value of such articles :

Provided that such declaration shall not include any such profits or income or any articles of value acquired by such profits or income as have or has been found out by the Assessor in the course of his investigations under the law relating to income tax for the time being.

(3) (a) Where any person to whom this section applies makes a declaration under sub-section (2), the Commissioner, if he is satisfied that the profits and income specified in such declaration or the profits or income invested in the acquisition of articles of value were or was profits or income in respect of which such person should have paid income tax but had not done so, may, by notice in writing served personally on such person or sent by registered letter through the post to such person, require, wherever he considers it necessary so to do, such person to surrender to the Commissioner or to any officer authorized in that behalf by the Commissioner all or any part of the property specified in such declaration.

(b) Any person to whom this section applies shall, upon compliance with the requirements of a notice served on or sent to that person by the Commissioner,

be entitled to a receipt for the property surrendered by that person to the Commissioner or officer authorized in that behalf by the Commissioner.

(4) (a) Upon receipt of a declaration made under sub-section (2) by any person to whom this section applies or upon surrender by any such person of all or any part of the property specified in such declaration, the Commissioner shall, by notice in writing served personally on such person or sent by registered letter through the post to such person, require such person to pay as tax to the Commissioner, within such time as may be specified in the notice, an amount equal to one-third the total value of the property specified in such declaration.

(b) In the determination of the amount which a person to whom this section applies is required to pay as tax, the Commissioner is not bound to accept the valuation of the articles of value specified in the declaration made by such person and he may increase or decrease such valuation if he considers it reasonable so to do.

(c) A person to whom this section applies may, in lieu of paying tax as required by the Commissioner, authorize the Commissioner to appropriate such portion of the property (other than a debt due to such person) specified in the declaration made under sub-section (2) by such person or surrendered by such person as is equivalent in value to the amount of the tax, and upon such appropriation tax shall be deemed to have been paid by such person.

(5) Where any person to whom this section applies has surrendered any property in compliance with the provisions of sub-section (3) and where such person pays tax to the Commissioner as required by sub-section (4) or authorizes him to appropriate a portion of such property in lieu of payment of tax, the Commissioner shall—

(a) where such tax is paid, permit such person to resume possession of the property surrendered by such person,

(b) where a portion of the property surrendered by such person is appropriated by him in lieu of tax, permit such person to resume possession of the remaining property surrendered by such person, and

(c) issue to such person a certificate specifying—

- (i) the aggregate value of the property declared by such person or as determined by the Commissioner under paragraph (b) of sub-section (4), as the case may be, and
- (ii) the amount recovered as tax from such person.

(6) Where tax is paid or deemed to have been paid as required by sub-section (4) by any person to whom this section applies, such person shall not be liable—

- (a) to a prosecution for any offence under any of the sections of written law referred to in the Third Schedule to this Act in respect of the profits or income specified in the declaration made by such person under sub-section (2) and the profits or income invested in the acquisition of articles of value specified in such declaration, and
- (b) to pay for any year of assessment commencing on or before April 1, 1965, income tax under the law for the time being applicable to income tax in respect of such profits or income.

(7) Any articles of value appropriated by the Commissioner in lieu of tax under paragraph (c) of sub-section (4) shall be sold by public auction by any person appointed for that purpose by the Commissioner, and the sum realized by the sale shall, after payment of the sale charges, be applied in satisfaction of the tax.

(8) All sums paid or deemed to have been paid to the Commissioner by way of tax under this section shall be credited by the Commissioner to the Consolidated Fund of Ceylon.

(9) Nothing in the preceding provisions of this section shall be construed or be deemed to be construed as authorizing the revision of any assessment made prior to the date of commencement of this Act under the provisions of the Income Tax Ordinance or the principal Act or any other matter which has become final and conclusive.

(10) The provisions of section 124 of the principal Act shall apply as if such provisions were provisions of this section and refer to this section instead of to the principal Act.

(11) In this section, unless the context otherwise requires—

“articles of value” mean gold, jewellery, bullion, precious stones and any other movable articles of value, and shall be deemed to include the value of any undisclosed stock-in-trade and the amount of any undisclosed debts;

“Assessor” shall have the same meaning as in the principal Act;

“Commissioner” means the Commissioner of Inland Revenue and includes a Deputy Commissioner, and an Assistant Commissioner specially authorized by the Commissioner to act on behalf of the Commissioner;

“precedent partner” shall have the same meaning as in the principal Act;

“profits” and “income” shall have the same meanings as in section 3 of the principal Act;

“year of assessment” shall have the same meaning as in the Income Tax Ordinance and in the principal Act.

FIRST SCHEDULE

<i>Column I</i> <i>Enactment</i>	<i>Column II</i> <i>Amendments</i>
1. The Bribery Act.	In section 85, substitute, for the words "Income Tax Ordinance, ", the following:— "Income Tax Ordinance or the Inland Revenue Act, No. 4 of 1963, ".
2. The Shop and Office Employees (Regulation of Employment and Remuneration) Act.	In section 19, in paragraph (a) of sub-section (1) of that section, in the second proviso to that paragraph, substitute, for the words "Income Tax Ordinance", the following:— "Income Tax Ordinance or the Inland Revenue Act, No. 4 of 1963, ".
3. The Companies Ordinance.	In section 253, in sub-section (1) of that section, in paragraph (a) of that sub-section, substitute, for the words "Income Tax Ordinance", the following:— "the Income Tax Ordinance or of section 109 (2) of the Inland Revenue Act, No. 4 of 1963, as the case may be; ".
4. The Estate Duty Ordinance.	(a) In section 2 (as amended by Act No. 15 of 1959), substitute, for the words "Income Tax Ordinance", wherever those words occur collectively in that section, the following:— "Income Tax Ordinance or the Inland Revenue Act, No. 4 of 1963, ".
	(b) In section 6 (as amended by Act No. 15 of 1959 and Act No. 18 of 1962), in the proviso to paragraph (d) of that section, substitute, for paragraph (iv) of that proviso, the following new paragraph:— "(iv) nothing herein contained shall apply to such gifts as are specified— (1) in sub-section (1) of section 21 of the Personal Tax Act, No. 14 of 1959, other than any gift specified in paragraph (b)

Column I
EnactmentColumn II
Amendments

paragraph (f), para-
graph (h), or para-
graph (i) of that
sub-section, or

(2) in sub-section (1) of
section 41 of the
Inland Revenue Act,
No. 4 of 1963, other
than any gift speci-
fied in paragraph (b),
paragraph (f), para-
graph (h) or para-
graph (i) of that
sub-section; ”.

(c) In section 17 (as amended by
Act No. 15 of 1959, and therein
referred to as section 16),
substitute, for the words and
figures “ Personal Tax Act of
1959: ”, the words and figures
“ Personal Tax Act, No. 14 of
1959, or gifts tax has been paid
or has to be paid under the
Inland Revenue Act, No. 4 of
1963: ”.

(d) In section 16A (inserted by
Act No. 15 of 1959)—

(i) substitute, for the words
“ upon his death.”, the
following:—

“ upon his death and
where any gifts tax has
been paid or has to be paid
under the Inland Revenue
Act, No. 4 of 1963, in
respect of any property
which has been gifted by
any person, the amount
of such gifts tax shall be
set off against the amount
of the estate duty payable
on his Ceylon estate upon
his death, the amount of
the gifts tax for the pur-
poses of this section being
computed without deduct-
ing any stamp duty which
was paid in respect of the
instrument by which the
gift was made.”; and

*Column I
Enactment*

*Column II
Amendments*

(ii) substitute, for the marginal note to that section, the following new marginal note:—

“ Set-off against estate duty in respect of gifted property of contributions to Personal Tax or of gifts tax. ”.

(e) In section 21 (as amended by Act No. 15 of 1959, and therein referred to as section 20), in sub-section (7) of that section, substitute, for the words and figures “ section 19 (3) of the Personal Tax Act of 1959. ”, the following:—

“ section 19 (3) of the Personal Tax Act, No. 14 of 1959, and where the property to be valued as property in respect of which gifts tax under the Inland Revenue Act, No. 4 of 1963, has been paid or has to be paid, the value of such property for the purposes of this Ordinance shall be the value of such property for the purpose of the determination of such tax increased by the amount of such tax, the amount of such tax for the purposes of this section being computed without deducting any stamp duty which was paid in respect of the instrument by which the gift was made. ”.

(f) In section 57 (as amended by Act No. 15 of 1959, and therein referred to as section 54), in sub-section (1) of that section, in the proviso to that sub-section, substitute, for the words and figures “ Personal Tax Act of 1959. ”, the words and figures “ Personal Tax Act, No. 14 of 1959, or in respect of which gifts tax under the Inland Revenue Act, No. 4 of 1963, has been paid or has to be paid. ”.

*Column I
Enactment**Column II
Amendments*

(g) In section 80 (as amended by Act No. 15 of 1959, and therein referred to as section 77), in sub-section (1) of that section, in the definition of "Commissioner", substitute, for the words "of the Income Tax Ordinance", wherever those words occur collectively in that definition, the words and figures "of the Income Tax Ordinance or of the Inland Revenue Act, No. 4 of 1963, ".

5 The Compulsory Food Production (Tax Relief) Ordinance.

(a) In sections 2 (1) and 8, substitute—

(i) for the words "in the Income Tax Ordinance", wherever those words occur collectively in those sections, the words and figures "in the Income Tax Ordinance or the Inland Revenue Act, No. 4 of 1963, ", and

(ii) for the words "each of those Ordinances", substitute the words "each of those enactments".

(b) In section 4, in sub-section (1) of that section—

(i) substitute, for the words "anything in the Income Tax Ordinance", the words and figures "anything in the Income Tax Ordinance or the Inland Revenue Act, No. 4 of 1963, ", and

(ii) in paragraph (c) of that sub-section, substitute, for all the words and figures from "for the purposes of the Income Tax Ordinance" to the end of that paragraph, the following:—

"for the purposes of the Income Tax Ordinance, the Inland Revenue Act, No. 4 of 1963, and the Excess Profits Duty Ordinance, No. 38 of 1941, to be outgoings and expenses incurred in the production of the profits or income of that proprietor from the

*Column I
Enactment*

*Column II
Amendments*

business carried on by that undertaking and shall, accordingly, be deducted from the share of the divisible profit of that proprietor as ascertained under section 30 of the Income Tax Ordinance or under section 52 of the Inland Revenue Act, No. 4 of 1963, or added to the share of the divisible loss of that proprietor as so ascertained."

(e) In section 5, in sub-section (2) of that section, substitute, for the words and figures "by section 69 of the Income Tax Ordinance, and the provisions of that Ordinance as", the words and figures "by section 69 of the Income Tax Ordinance or of the period of six years prescribed by section 94 of the Inland Revenue Act, No. 4 of 1963, and the provisions of that Ordinance or of that Act, as the case may be, as".

6. The Ceylon Development Loans Act. In section 21, in sub-section (2) of that section, substitute, for the words "Income Tax Ordinance", the words and figures "Income Tax Ordinance or of section 54 of the Inland Revenue Act, No. 4 of 1963, as the case may be".

7. The Public Service Provident Fund Ordinance. For section 22, substitute the following new section:—

Deduction on account of income tax.

22. The Deputy Secretary to the Treasury may, before payment is made of moneys lying to the credit of a contributor's account in the fund, make deductions on account of income tax from such moneys. Any sum so deducted shall be paid to the Commissioner of Inland Revenue."

<i>Column I</i> Enactment	<i>Column II</i> Amendments
8. The Employees' Provident Fund Act, No. 15 of 1958.	<p>In section 43—</p> <p>(i) in sub-section (1) of that section, substitute, for the words “under the Income Tax Ordinance.”, the words “under any written law relating to the imposition of income tax.”,</p> <p>(ii) in sub-section (2) of that section, substitute, for all the words from “income tax chargeable” to the end of that sub-section, the following:—</p> <p>“income tax chargeable under any written law relating to the imposition of income tax, if such member during the five years immediately preceding his retirement, departure from Ceylon or death, as the case may be, was not liable to pay income tax.”, and</p> <p>(iii) in sub-section (3) of that section, substitute, for the words “Income Tax Ordinance”, wherever those words occur in that sub-section, the words “Income Tax Ordinance or the Inland Revenue Act, No. 4 of 1963”.</p>

SECOND SCHEDULE

PART I

Section 25 of the Co-operative Wholesale Establishment Act.
 Section 27 of the Air Ceylon Act.
 Section 24 (b) of the River Valleys Development Board Act.
 Section 27 of the Insurance Corporation Act, No. 2 of 1961.
 Section 33 (1) of the Ceylon Petroleum Corporation Act, No. 28 of 1961.
 Section 41 (a) of the People's Bank Act, No. 29 of 1961.

PART II

The Co-operative Wholesale Establishment.
 The Air Ceylon Limited.
 The River Valleys Development Board.
 The Insurance Corporation of Ceylon.
 The Ceylon Petroleum Corporation.
 The People's Bank.

THIRD SCHEDULE

1. Section 80 (1) of the Income Tax Ordinance.
2. Section 90 (2) of the Income Tax Ordinance.
3. Section 92 (1) of the Income Tax Ordinance.
4. Section 104 (1) of the Inland Revenue Act, No. 4 of 1963.
5. Section 118 (2) of the Inland Revenue Act, No. 4 of 1963.
6. Section 120 (1) of the Inland Revenue Act, No. 4 of 1963.

PARLIAMENT OF CEYLON

1st Session 1965-66



Ceylon Petroleum (Foreign Claims) Compensation Act, No. 19 of 1965

Date of Assent: December 18, 1965

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*Ceylon Petroleum (Foreign Claims) Compensation
Act, No. 19 of 1965*

L.D.—O. 13/65.

AN ACT TO GIVE EFFECT TO AGREEMENTS ENTERED INTO BETWEEN THE GOVERNMENT AND FOREIGN-OWNED PETROLEUM COMPANIES AS REGARDS THE COMPENSATION TO BE PAID TO SUCH COMPANIES FOR CERTAIN ASSETS OF SUCH COMPANIES WHICH WERE VESTED IN, OR REQUISITIONED FOR, THE CEYLON PETROLEUM CORPORATION UNDER THE PROVISIONS OF THE CEYLON PETROLEUM CORPORATION ACT, AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

[Date of Assent : December 18, 1965]

WHEREAS, under the provisions of the Ceylon Petroleum Corporation Act, certain assets of foreign-owned petroleum companies were vested in, or requisitioned for, the Ceylon Petroleum Corporation :

Now therefore be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the Ceylon Petroleum (Foreign Claims) Compensation Act, No. 19 of 1965.

Short title.

2. (1) Each petroleum compensation agreement to which this Act applies shall be deemed, at all times, to have been, and to be, duly entered into, notwithstanding anything to the contrary in the provisions of any written law (other than this Act), and accordingly—

The bringing into effect of petroleum compensation agreements to which this Act applies.

(a) the Minister of Finance, or any person authorized by such Minister in that behalf, shall be deemed, at all times, to have had, and to have, power and authority, on behalf of the Government, to have signed such agreement and all documents connected therewith, and to have done and to do all such acts or things as may have been and may be necessary for the purpose of entering into and implementing such agreement ;

2 *Ceylon Petroleum (Foreign Claims) Compensation Act, No. 19 of 1965*

(b) the Ceylon Petroleum Corporation, or the Chairman of such Corporation or any of its officers or servants, shall be deemed, at all times, to have had, and to have, power and authority, on behalf of such Corporation, to have done and to do all such acts or things as may have been and may be necessary for that purpose, and in particular, but without prejudice to the generality of the preceding provisions of this paragraph, to have paid and to pay out of the funds of such Corporation all such sums of money as are paid or caused to be paid in the implementation of such agreement ;

(c) the Compensation Tribunal established or constituted under the provisions of the Ceylon Petroleum Corporation Act shall be deemed, at all times, not to have had, and not to have, any power or authority or jurisdiction to hear or determine any claim for compensation in respect of any assets which are a subject-matter of such agreement, and any such claim shall be deemed, for all purposes, to have abated on the relevant date ;

(d) it shall be deemed, at all times, to have been, and to be, the duty of the Chairman or Secretary of the Compensation Tribunal, on being requested so to do by or on behalf of the Ceylon Petroleum Corporation, to have returned, and to return, to such Corporation all instruments or documents in the custody of the Compensation Tribunal relating to any assets which are a subject-matter of such agreement ;

(e) such agreement shall be deemed, on and after the relevant date, to have been, and to be, binding on the Government, the Ceylon Petroleum Corporation and the foreign-owned petroleum company which is a party to such agreement in regard to all matters in respect of which provision is made in such agreement;

(f) any right, title or interest of such foreign-owned petroleum company in or over any of the assets which are a subject-matter of such agreement shall be deemed, on and after that date, to have been transferred to and vested in such Corporation; and

(g) the full implementation of such agreement by the Government and the Ceylon Petroleum Corporation shall be deemed, on and after that date, to have constituted and to constitute, a full and final settlement of all matters in regard to which provision is made in such agreement.

(2) The Minister of Finance may, by general or special Order published in the *Gazette*, make such provision as may be necessary for the purpose of fully implementing each petroleum compensation agreement to which this Act applies including in particular, but without prejudice to the generality of the preceding provisions of this sub-section, provision that such Order shall have effect in respect of periods prior to the date of the commencement of this Act.

(3) Every Order made under the preceding provisions of this section shall come into force on the date of its publication in the *Gazette* and shall, as soon as convenient after such publication,

4 *Ceylon Petroleum (Foreign Claims) Compensation Act, No. 19 of 1965*

be brought before the House of Representatives for approval. Any such Order which is so approved shall have the force and effect of law in Ceylon, and accordingly shall be as valid and effectual as though it were herein enacted. Any such Order which is not so approved shall be deemed to be revoked with effect from the date of its disapproval but without prejudice to the validity of anything previously done thereunder.

Payment of certain sums may be a charge on the Consolidated Fund of Ceylon.

3. All sums payable by the Government under any petroleum compensation agreement to which this Act applies are, unless otherwise directed by the Minister of Finance by an Order under the preceding provisions of this Act to be paid by the Ceylon Petroleum Corporation and so paid by the said Corporation, hereby charged on the Consolidated Fund of Ceylon.

This Act and each petroleum compensation agreement to which this Act applies to prevail over other written law.

4. In the event of any conflict or inconsistency between the provisions of this Act and of any petroleum compensation agreement to which this Act applies on the one hand, and the provisions of any other written law on the other hand, the first-mentioned provisions shall prevail over the provisions of such other written law, and accordingly the provisions of such other written law shall be read and construed subject to such first-mentioned provisions :

Provided, however, that the principle of fair market value in determining the compensation due shall apply only to the petroleum compensation agreements to which this Act applies.

Interpretation.

5. In this Act unless the context otherwise requires—

“assets” mean any immovable property within the meaning of the Ceylon Petroleum Corporation Act, and include any movable property ;

“ Ceylon Petroleum Corporation ” means the Ceylon Petroleum Corporation established under the Ceylon Petroleum Corporation Act ;

“ Ceylon Petroleum Corporation Act ” means the Ceylon Petroleum Corporation Act, No. 28 of 1961, as amended by the Ceylon Petroleum Corporation (Amendment) Act, No. 5 of 1963, and by any subsequent Act ;

“ Compensation Tribunal ” means the Compensation Tribunal established or constituted under the Ceylon Petroleum Corporation Act ;

“ foreign-owned petroleum companies ” mean—

(a) the Company commonly known as “ Shell ”, that is to say, The Shell Company of Ceylon, Limited, incorporated under the laws of England whose registered office is at Shell Centre, London, S.E. 1, in the United Kingdom ;

(b) the Company commonly known as “ Esso ”, that is to say, Esso Standard Eastern Inc., incorporated under the laws of the State of Delaware, United States of America, and having an office at 15, West 51st Street, New York, United States of America, and a registered office in Ceylon at the State Bank Building, Baillie Street, Colombo ; and

(c) the Company commonly known as “ Caltex ”, that is to say, Caltex Ceylon Limited incorporated under the law of Ceylon whose registered office is at 25, Galle Face Court, Colombo, Ceylon ;

6 *Ceylon Petroleum (Foreign Claims) Compensation Act, No. 19 of 1965*

“ petroleum compensation agreements to which this Act applies ” mean the compensation agreements entered into between the Minister of Finance, on behalf of the Government, and the foreign-owned petroleum companies on the twenty-second day of June, Nineteen hundred and Sixty-five and copies of which have been tabled in the Senate and the House of Representatives ; and the expression “ petroleum compensation agreement ” shall be construed accordingly ;

“ relevant date ” means the twenty-second day of June, Nineteen hundred and Sixty-five.



