

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

—————————

PROTECTION OF GOVERNMENT

REVENUE (SPECIAL PROVISIONS)

ACT, No. 1 OF 2006

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[Certified on 06th January, 2006]

Printed on the Order of Government

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Protection of Government Revenue 1

(Special Provisions) Act, No. 1 of 2006

[Certified on 06th January, 2006]

L. D.—O. 63/2005

ANACT TO PROVIDE FOR THE PROTECTION OF PUBLIC REVENUE AND

FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO

WHEREAS it is necessary in the interest of the national Preamble.

economy to protect public revenue and prevent any loss of

revenue to the Government :

AND WHEREAS it has become necessary in order to give

effect to the above, to make legal provison to effectively

facilitate the collection of public revenue under certain

specified laws:

BE it therefore enacted by the Parliament of the Democratic

Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Protection of Short title.

Government Revenue (Special Provisions) Act, No. 1 of 2006.

2. Notwithstanding anything to the contrary in any law Orders made

specified in Part I of the Schedule hereto, an Order made by under certain laws

the appropriate Minister under any such law, shall come to come into force

into force from the date on which the Minister has affixed on date of signing

his signature on such Order. by Minister.

3. Notwithstanding anything to the contrary contained Date of

in any of the laws specified in Part II of the Schedule hereto, exportation or

for the purpose of levying or charging any tax, duty, importation to be

the date of

surcharge, levy or other charge on the importation or

presentation of

exportation of goods into or from Sri Lanka, the date of

bill of entry.

importation or exportation, as the case may be, shall be the

date of delivery to the Director-General of Customs, of the

bill of entry relating to the goods on which such tax, duty,

surcharge, levy or other charge is levied or charged.

4. The provisions of this Act shall be deemed to have Date of coming

come into force on January 01, 2004 and any Order made by into force of this

the Minister under any such law on and after January 01, Act.

2004, shall be deemed to have been in force and come into

effect from the date on which the Minister affixed his

signature on such Order.

2 PL 000847 5650 (12/2005)

2 Protection of Government Revenue

(Special Provisions) Act, No. 1 of 2006

Sinhala text to 5. In the event of any inconsistency between the Sinhala

prevail in case of

and Tamil texts of this Act, the Sinhala text shall prevail.

inconsistency.

SCHEDULE

Part I

1. Excise Ordinance (Cap. 52), as last amended by Act, No. 7

of 1996.

2. Excise (Special Provisions) Act, No. 13 of 1989, as last

amended by Act, No. 8 of 1994.

Part II

1. Excise Ordinance (Cap. 52), as last amended by Act, No. 7 of

1996.

2. Excise (Special Provisions) Act, No. 13 of 1989, as last

amended by Act, No. 8 of 1994.

3. Value Added Tax Act, No. 14 of 2002.

4. Customs Ordinance (Cap. 235), as last amended by Act, No.

2 of 2003.

Protection of Government Revenue 3

(Special Provisions) Act, No. 1 of 2006

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