

PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

FINANCE ACT, No. 10 OF 2015

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[Certified on 30th October, 2015]

L.D.—O. 10/2015

ANACT TO PROVIDE FOR THE IMPOSITION OF BARS AND TAVERNS LEVY,

CASINO INDUSTRY LEVY, SUPER GAIN TAX, MOBILE TELEPHONE

OPERATOR LEVY, SATELLITE LOCATION LEVY, DEDICATED SPORTS

CHANNEL LEVY, MANSION TAX, MIGRATING TAX AND MOTOR

VEHICLE IMPORTERS LICENCE FEE AND TO PROVIDE FOR MATTERS

CONNECTED THEREWITH AND INCIDENTAL THERETO.

BE it enacted by the Parliament of the Democratic Socialist

Republic of Sri Lanka as follows:–

1. This Act may be cited as the Finance Act, No. 10 Short title.

of 2015.

PART I

BARS AND TAVERNS LEVY

2. (1) There shall be levied, from every holder of a Imposition of

licence specified in the Schedule to this Act, issued under the Bars and

Taverns Levy.

the Excise Ordinance (Chapter 52), who held such licence

as at March 31, 2015, a levy to be called Bars and Taverns

Levy (hereinafter in this Part referred to as “the levy”) of

rupees two hundred and fifty thousand.

(2) Where a holder of a licence referred to in subsection

(1), held more than one licence specified in the Schedule,

he shall be liable to pay the levy in respect of every such

licence.

(3) The levy shall be paid on or before November 15,

2015.

(4) The levy shall be collected by the Commissioner

General and shall be remitted to the Consolidated Fund

within fifteen days from the date of collection.

2—PL 009241—450 (10/2015)

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Default in 3. (1) Any holder of a licence who fails to pay the levy

payment of the

as provided for in section 2, shall be deemed to be a defaulter

levy.

under this Act.

(2) The provisions of section 4 shall apply to and in

relation to the prosecution against any such defaulter and

for the recovery of such levy.

Recovery of the 4. (1) Where the amount of the levy or part thereof is

levy in default.

in default, the Commissioner General shall issue a certificate

containing particulars of the amount in default and the

name and address of the last known place of residence or

business of the defaulter to the Magistrate having jurisdiction

over such place.

(2) The Magistrate shall thereupon summon the

defaulter to show cause why proceedings for the recovery of

the amount of the levy in default should not be taken

against him.

(3) If sufficient cause is not shown by the defaulter, the

amount of the levy in default shall by Order of the Magistrate

be recovered as if it was a fine imposed by the Magistrate

on such defaulter and shall when recovered, be remitted to

the Commissioner General to be credited to the

Consolidated Fund.

(4) In addition to the fine imposed under subsection (3),

the licence issued to the relevant defaulter under Excise

Ordinance (Chapter 52), may be cancelled by the

Commissioner General with effect from December 31, 2015.

Interpretation. 5. In this Part of this Act, unless the context otherwise

requires–

“Commissioner General” means the Commissioner

General of Excise appointed under section 7

of the Excise Ordinance (Chapter 52).

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PART II

CASINO INDUSTRY LEVY

6. (1) There shall be levied from every person who Imposition of

the Casino

engaged in the business of a casino, as at January 29, 2015,

Industry Levy.

a levy to be called the Casino Industry Levy (hereinafter in

this Part referred to as “the levy”) of rupees one thousand

million.

(2) Where a person referred to in subsection (1) engaged

in the business of more than one casino, such person shall

be liable to pay the levy in respect of every such casino.

(3) The levy shall be paid on or before November 15,

2015.

(4) The levy shall be collected by the Commissioner

General and shall be remitted to the Consolidated Fund

within fifteen days from the date of collection.

7. (1) Any person who fails to pay the levy as provided Default in

payment of the

for in section 6, shall be deemed to be a defaulter under

levy.

this Act.

(2) The provisions of section 8 shall apply to and in

relation to the prosecution against any such defaulter and

for the recovery of such levy in default.

8. (1) Where the amount of the levy or part thereof is in Recovery of the

levy in default.

default, the Commissioner General shall issue a certificate

containing particulars of the amount in default and the name

and address of the last known place of residence or business

of the defaulter to the Magistrate having jurisdiction over

such place.

(2) The Magistrate shall thereupon summon the

defaulter to show cause why proceedings for the recovery

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of the amount of the levy in default should not be taken

against him.

(3) If sufficient cause is not shown by the defaulter,

the amount of the levy in default shall by Order of the

Magistrate be recovered as if it was a fine imposed by the

Magistrate on such defaulter and shall when recovered, be

remitted to the Commissioner General to be credited to the

Consolidated Fund.

Interpretation. 9. In this Part of this Act, unless the context otherwise

requires–

“casino” means any premises to which individuals

have access–

(a) with or without payment;

(b) whether as of right or not,

for the playing of any game for a stake and

includes the playing of baccarat, puntobanco,

big six, blackjack, boule, chemin – de- fer,

chuck – a – luck, crown and anchor, faro, faro

bank, hazard, poker dice, pontoon, American

frcanch roulette, trente – et – quarntc, vingt –

et – um, or wheel of fortune or any other game

which the Minister may, from time to time

prescribe by regulations;

“Commissioner General” means the Commissioner

General of Inland Revenue appointed or

deemed to be appointed under the Inland

Revenue Act, No. 10 of 2006;

“person” includes a company registered under the

Companies Act, No. 7 of 2007and a person or

a company licensed under the Casino Business

(Regulation ) Act, No.17 of 2010.

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PART III

SUPER GAIN TAX

10. (1) There shall be levied, subject to the other Imposition of

provisions of this Part, a tax to be called a Super Gain Tax the Super Gain

Tax.

(hereinafter in this Part referred to as “the tax”) from–

(a) any company or any individual whose profit before

income tax as per the audited financial statement

for the year of assessment commenced on April 1,

2013 exceeds rupees two thousand million, at the

rate of twenty five per centum on the taxable income

of such company or individual, for such year of

assessment;

(b) each company of a group of companies, of which

the aggregate of the profits before income tax of all

subsidiaries and the holding company in that group

of companies, exceeds rupees two thousand million

as per the audited financial statements, for the year

of assessment commenced on April 1, 2013, at the

rate of twenty five per centum, on the taxable

income of each such company, for such year of

assessment, notwithstanding that the profit before

income tax of any such company does not exceed

rupees two thousand million:

Provided however, where the profit before

income tax of any company of a group of companies

exceeds rupees two thousand million, as per the

audited financial statement for the year of

assessment commenced on April 1, 2013, but the

aggregate of the profits before income tax, of all

subsidiaries and the holding company in that group

of companies, does not exceed rupees two thousand

million, as per the audited financial statements

for the year of assessment commenced on April 1,

2013, the tax shall be levied only from such

company.

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(2) For the purpose of subsection (1), “taxable income”–

(a) in relation to a company which has entered into an

agreement with the Board of Investment of Sri Lanka

under section 17 of the Board of Investment of Sri

Lanka Law, No. 4 of 1978 and has become liable

to income tax determined in accordance with such

agreement, after the expiration of its period of tax

exemption set out in such agreement, means the

profit before income tax of such company, as per

the audited financial statement;

(b) in relation to an individual or a company other than

the companies referred to in paragraph (a), shall

have the same meaning assigned to such expression

under the Inland Revenue Act, No. 10 of 2006.

(3) Any individual or a company who is liable to pay the

tax under this Part, shall pay the tax in three equal

installments on or before, the thirty first day of October,

thertieth day of November and thirty first day of December

of 2015, notwithstanding any assessment has not been made

on the taxable income of such individual or company.

(4) The tax shall be collected by the Commissioner General

and shall be remitted to the Consolidated Fund within fifteen

days from the date of collection.

(5) The provisions which may be necessary for the

implementation of the provisions of this Part, shall be

prescribed by regulations made under this Act.

(6) It shall be the duty of every subsidiary and the holding

company of a group of companies, to pay the tax calculated

under subsection (1), as provided for in subsection (3), to

the Commissioner General.

(7) Any subsequent liquidation process of a subsidiary or

the holding company of a group of companies shall not

release any such company from the liability to pay the tax

under this Part.

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(8) Notwithstanding any provision contrary in any other

written law,–

(a) the tax levied under this Part shall be deemed to be

an expenditure in the financial statement relating

to the year of assessment commenced on April 1,

2013;

(b) no deduction shall be granted in calculating the

taxable income under Inland Revenue Act , No. 10

of 2006, for any year of assessment, for the payment

of tax under this Part;

(c) no deduction shall be granted in calculating the

tax payable under Value Added Tax Act, No. 14 of

2002, for the payment of tax under this Part;

(d) no deduction shall be granted in calculating the

tax payable under Nation Building Tax Act, No. 9

of 2009, for the payment of tax under this Part.

11. (1) Where any company, individual or a group of Default in

companies who is liable to pay the tax under this Part, fails payment of the

tax.

to pay such tax, as provided for in this Part, such company,

individual or group of companies shall be deemed to be a

defaulter of tax under this Act.

(2) The provisions of Chapter XII , Chapter XXII, Chapter

XXIII, Chapter XXIV, Chapter XXV , Chapter XXVI, Chapter

XXVII, Chapter XXX and Chapter XXXI of the Inland

Revenue Act, No.10 of 2006 shall, mutatis mutandis, apply

to and in relation to any such defaulter .

12. In this Part of this Act, unless the context otherwise Interpretation.

requires–

“Commissioner General”, “company”and “year of

assessment” have the same meanings,

respectively assigned to those expressions

under the Inland Revenue Act, No. 10 of 2006;

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“group of companies” means a holding company

and its subsidiaries;

“holding company” means a company which owns

more than fifty per centum of the shares with

voting rights of another company, directly or

indirectly, other than a holding company

incorporated outside Sri Lanka and not

registered under Chapter XVIII of the

Companies Act, No.7 of 2007;

“subsidiary” means a company in which more than

fifty per centum of its shares with voting rights

are owned by another company, directly or

indirectly other than a subsidiary incorprated

outside Sri Lanka and not registered under

Chapter XVIII of the Companies Act, No.7 of

2007 of a holding company incorporated

outside Sri Lanka and not registered under

Chapter XVIII of the Companies Act.

PART IV

MOBILE TELEPONE OPERATOR LEVY

Imposition of 13. (1) There shall be levied, on every person who

Mobile engaged in the business of a licensed mobile telephone

Telephone

operator, as at March 31, 2015, a levy to be called Licensed

Operator Levy.

Mobile Telephone Operator Levy (hereinafter in this

Part referred to as “the levy”) of rupees two hundred and

fifty million.

(2) The levy shall be paid on or before November 15,

2015.

(3) The levy shall be collected by the

Telecommunications Regulatory Commission of Sri Lanka

established under the Sri Lanka Telecommunications Act,

No. 25 of 1991 (hereinafter in this Part referred to as “the

Commission”), and shall be remitted to the Consolidated

Fund within fifteen days from the date of collection.

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14. (1) Any person who fails to pay the levy as provided Default in

for in section 13, shall be deemed to be a defaulter under payment of the

levy.

this Act.

(2) The provisions of section 15 shall apply to and in

relation to the prosecution against such defaulter and for

the recovery of such levy in default.

15. (1) Where the amount of the levy or part thereof Recovery of the

is in default, the Commission shall issue a certificate levy in default.

containing particulars of the amount in default and the

name and address of the last known place of residence or

business of the defaulter to the Magistrate having

jurisdiction over such place.

(2) The Magistrate shall thereupon summon the

defaulter to show cause why proceedings for the recovery of

the amount of the levy in default should not be taken

against him.

(3) If sufficient cause is not shown by the defaulter,

the amount of the levy in default shall by Order of the

Magistrate be recovered as if it was a fine imposed by the

Magistrate on such defaulter and shall when recovered, be

remitted to the Commission to be credited to the

Consolidated Fund.

16. In this Part of this Act, unless the context otherwise Interpretation.

requires–

“licensed mobile telephone operator” means an

operator licensed under section 17 of the Sri

Lanka Telecommunications Act, No. 25 of

1991, other than an operator who is authorized

solely to provide a public pay phone service;

“person” includes a body of persons whether

incorporated or unincorporated.

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PART V

SATELLITELOCATION LEVY

TION LEVY

Imposition of

17. (1) There shall be levied, from any person who

the Satellite

Location Levy. owned satellites and was permitted to utilize the Sri Lankan

satellite locations, as at March 31, 2015, a levy to be called

the Satellite Location Levy (hereinafter in this Part referred

to as “the levy”) of rupees one thousand million.

(2) The levy shall be paid on or before November 15,

2015.

(3) The levy shall be collected by the

Telecommunications Regulatory Commission of Sri Lanka

established under the Sri Lanka Telecommunications Act,

No. 25 of 1991 (hereinafter in this Part referred to as “the

Commission”), and shall be remitted to the Consolidated

Fund within fifteen days from the date of collection .

Default in 18. (1) Any person who fails to pay the levy as provided

payment of the for in section 17, shall be deemed to be a defaulter under

levy.

this Act.

(2) The provisions of section 19 shall apply to and in

relation to the prosecution against any such defaulter and

for the recovery of such levy in default.

Recovery of the 19. (1) Where the amount of the levy or part thereof is

levy in default.

in default, the Commission shall issue a certificate containing

particulars of the amount in default and the name and

address of the last known place of residence or business of

the defaulter to the Magistrate having jurisdiction over

such place.

(2) The Magistrate shall thereupon summon the defaulter

to show cause why proceedings for the recovery of

the amount of the levy in default should not be taken

against him.

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(3) If sufficient cause is not shown by the defaulter,

the amount of the levy in default shall by Order of the

Magistrate be recovered as if it was a fine imposed by the

Magistrate on such defaulter and shall when recovered, be

remitted to the Commission to be credited to the

Consolidated Fund.

20. In this Part of this Act, unless the context otherwise Interpretation.

requires–

“Sri Lankan satellite location” means an orbit slot

allocated to Sri Lanka by the International

Telecommunications Union for the purpose

of providing and obtaining services through

satellites;

“person” includes a body of persons whether

incorporated or unincorporated.

PART VI

DEDICATED SPORTS CHANNEL LEVY

21. (1) There shall be levied, on every person who was Imposition of

carrying on the business of operating an island-wide the Dedicated

Sports Channel

dedicated sports channel, as at March 31, 2015, under the Levy.

authority of a Certificate of Registration issued under the

Sri Lanka Rupavahini Corporation Act, No. 6 of 1982, using

five or more transmitting locations as at January 29, 2015, a

levy to be called Dedicated Sports Channel Levy (hereinafter

in this Part referred to as “the levy”) of rupees one thousand

million.

(2) The levy shall be paid on or before November 15,

2015.

(3) The levy shall be collected by the

Telecommunications Regulatory Commission of Sri Lanka

established under the Sri Lanka Telecommunications Act,

No. 25 of 1991 (hereinafter in this Part referred to as “the

Commission”) and shall be remitted to the Consolidated

Fund within fifteen days from the date of collection .

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Default in 22. (1) Any person who fails to pay the levy as provided

payment of the for in section 21, shall be deemed to be a defaulter under this

levy.

Act.

(2) The provisions of section 23 shall apply to and in

relation to the prosecution against such defaulter and for

the recovery of such levy in default.

Recovery of the 23. (1) Where the amount of the levy or part thereof is in

levy in default. default, the Commission shall issue a certificate containing

particulars of the amount in default and the name and address

of the last known place of residence or business of the defaulter

to the Magistrate having jurisdiction over such place.

(2) The Magistrate shall thereupon summon the defaulter

to show cause why proceedings for the recovery of the amount

of the levy in default should not be taken against him.

(3) If sufficient cause is not shown by the defaulter, the

amount of the levy in default shall by Order of the Magistrate

be recovered as if it was a fine imposed by the Magistrate on

such defaulter and shall when recovered, be remitted to the

Commission to be credited to the Consolidated Fund.

Interpretation. 24. In this Part of this Act, unless the context otherwise

requires–

“dedicated sports channel”means a television

channel of which ninety per centum of the

telecasting time is allocated for telecasting

sports related programmes;

“person” includes a body of persons whether

incorporated or unincorporated.

PART VII

MANSION TAX

Imposition of 25. (1) There shall be levied, for every year commencing

the Mansion Tax

on or after April 1, 2015, on every owner of a mansion

constructed on or after April 1, 2000, a tax to be called

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Mansion Tax (hereinafter in this Part referred to as “the tax”)

of rupees one million per annum.

(2) The tax shall be paid in four equal installments,

respectively as follows:–

(a) first installment on or before the fifteenth day of

July of the relevant year of assessment;

(b) second installment on or before the fifteenth day

of October of the relevant year of assessment;

(c) third installment on or before the fifteenth day of

January of the year succeeding the relevant year

of assessment;

(d) fourth installment on or before the fifteenth day of

April of the year succeeding the relevant year of

assessment.

(3) The tax shall be collected by the Commissioner general

and shall be remitted to the Consolidated Fund within fifteen

days from the date of collection.

(4) The provisions which may be necessary for the

implementation of the provisions of this Part, including any

adjustment to be made in determining the value of any

building, shall be prescribed by regulations made under

this Act.

26. (1) Where an owner of a mansion who is liable to “Default in

pay the tax under this Part fails to pay such tax, as provided payment of the

tax.

for in this Part, he shall be deemed to be a defaulter of tax

under this Act.

(2) The provisions of Chapter XII, Chapter XXII, Chapter

XXIII, Chapter XXIV, Chapter XXV, Chapter XXVI, Chapter

XXVII, Chapter XXX and Chapter XXXI of the Inland

Revenue Act, No. 10 of 2006 shall, mutatis mutandis, apply

to and in relation to any such defaulter.

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Interpretation. 27. In this Part of this Act, unless the context otherwise

requires–

“Commissioner General” means the Commissioner

General of Inland Revenue appointed or

deemed to be appointed under the Inland

Revenue Act, No. 10 of 2006;

“mansion” means any building constructed on or

after April 1, 2000 for residential purpose, of

which the floor area is not less than ten

thousand square feet as per the building plan

approved by the local authority of the local

authority area wherein such building is

situated or the value of such building, as at

the first day of April of any relevant year, is

not less than rupees one hundred and fifty

million as determined by the Government

Chief Valuer or by an officer authorized by

him, after making any adjustment as may be

prescribed and in the case of a condominium

property , a condominium unit of such property

shall be deemed to be a building for the

purposes of this Part;

“owner of a mansion” means a person or persons who

hold the ownership of the land wherein the

relevant mansion is situated, in accordance

with the written laws governing land ownership

and in the case of a condominium property, an

owner of a condominium unit of such property

shall be deemed to be the owner of the mansion

for the purposes of this Part.

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PART VIII

MIGRATING TAX

28. (1) There shall be levied,with effect from November Imposition of

1, 2015, from any citizen of Sri Lanka who permanently the Migrating

Tax.

leaves Sri Lanka, a tax to be called Migrating Tax (hereinafter

in this Part referred to as “the tax”) at the rate of twenty per

centum on the foreign exchange released to be taken out of

the country by such citizen.

(2) The tax shall be collected by the Commissioner General

and shall be remitted to the Consolidated Fund within fifteen

days from the date of collection.

(3) The provisions which may be necessary for the

implementation of the provisions of this Part shall be

prescribed by regulations made under this Act.

29. In this Part of this Act, unless the context otherwise Interpretation.

requires–

“Commissioner General” means the Commissioner

General of Inland Revenue appinted or deemed

to be appointed under the Inland Revenue Act,

No. 10 of 2006;

“Citizen of Sri Lanka” has the same meaning

assigned to such expression under the

Citizenship Act (Chapter 349 ).

PART IX

MOTOR VEHICLE IMPORTERS LICENCE FEE

30. (1) There shall be levied, for every year commencing Imposition of

on or after January 1, 2016, from every importer of motor the Motor

Vehicle

vehicles, a fee to be called a Motor Vehicle Importers

Importers

Licence Fee (hereinafter in this Part referred to as “the fee”) Licence Fee.

of rupees one million five hundred thousand per annum:

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Provided however, any person who imports a motor

vehicle for personnel use shall not be liable to pay the fee.

(2) The ownership of a motor vehicle imported for

personal use, in respect of which the fee was not paid under

subsection (1), shall not be transferred to a second owner,

for a period of four years from the date of the registration of

such motor vehicle in the name of the importer, unless such

importer proves to the satisfaction of the Commissioner

General of Motor Traffic that there is no commercial purpose

involved:

Provided however, the transfer of ownership of such

motor vehicle to any bank licensed under the Banking Act,

No. 30 of 1988 or to any finance company licensed under

the Finance Business Act, No. 42 of 2011 or to any finance

leasing establishment registered under the Finance Leasing

Act, No. 56 of 2000, as a security for a hire purchase

agreement or a finance lease agreement, entered into by the

importer with such bank, finance company or finance leasing

establishment in respect of such motor vehicle shall not be

deemed to be a transfer of ownership for the purposes of this

section.

(3) The fee shall be paid, for every year commencing on

or after January 1, 2016 on or before the thirty first day of

December of the year preceding the relevant year.

(4) The fee shall be collected by the Commissioner General

of Motor Traffic, in the prescribed manner and shall be

remitted to the Consolidated Fund within fifteen days from

the date of collection.

(5) The provisions which may be necessary for the

implementation of the provisions of this Part shall be

prescribed by regulations made under this Act.

Default in 31. (1) Any person who fails to pay the fee as provided

payment of the for in section 30, shall be deemed to be a defaulter under this

fee.

Act.

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(2) The provisions of section 32 shall apply to and in

relation to the prosecution against any such defaulter and

for the recovery of such fee in default.

32. (1) Where the amount of the fee or part thereof is in Recovery of the

default, the Commissioner General of Motor Traffic shall fee in default.

issue a certificate containing particulars of the amount in

default and the name and address of the last known place of

residence or business of the defaulter to the Magistrate

having jurisdiction over such place.

(2) The Magistrate shall thereupon summon the defaulter

to show cause why proceedings for the recovery of the

amount of the fee in default should not be taken against

him.

(3) If sufficient cause is not shown by the defaulter, the

amount of the fee in default shall by Order of the Magistrate

be recovered as if it was a fine imposed by the Magistrate on

such defaulter and shall when recovered, be remitted to the

Commissioner General of Motor Traffic to be credited to the

Consolidated Fund.

33. In this Part of this Act, unless the context otherwise Interpretation.

requires-

“Commissioner General of Motor Traffic” means the

Commissioner General of Motor Traffic

appointed under section 204 of the Motor

Traffic Act (Chapter 203);

“motor vehicle” means a motor car, a dual purpose

vehicle, a light motor coach with a passenger

capacity of less than sixteen passengers and

any other vehicle prescribed by regulations

made under this Act.

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PART X

GENREAL

Default by 34. Where the default in payment of a levy, tax or fee

bodies of

imposed under this Act is made by a body of persons, if that

persons.

body of persons is–

(a) a body corporate, every director and officer of that

body corporate; or

(b) a firm, every partner of that firm; or

(c) a body unincorporated other than a firm, every

officer of that body, responsible for its management

and control,

shall be liable to be prosecuted for the recovery of such

levy, tax or fee, as provided for in this Act.

Regulations. 35. (1) The Minister may make regulations in respect of

all matters which are required to be prescribed or for which

regulations are authorized to be made under this Act.

(2) Every regulation made by the Minister under

subsection (1) shall be published in the Gazette and shall

come into operation on the date of such publication or on

such later date as may be specified therein.

(3) Every regulation made by the Minister shall as soon

as convenient after its publication in the Gazette be brought

before Parliament for approval. Every regulation which is

not so approved shall be deemed to be rescinded from the

date of disapproval but without prejudice to anything

previously done thereunder.

(4) Notification of the date on which any regulation is

deemed to be rescinded shall be published in the Gazette.

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

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

of inconsistency.

prevail.

SCHEDULE

1. Retail licence for the sale of foreign liquor (including locally

made foreign liquor) not to be consumed on the premises.

(Excise F.L.4)

2. Licence for the supply of foreign liquor (including locally

made malt liquor) to residents in hotels.(Excise F.L.7)

3. Bar licence for a place of public entertainment for the sale

of foreign liquor (including locally made malt liquor) to be

consumed on the premises. (Excise F.L.9)

4. Licence for the sale of foreign liquor (including locally

made malt liquor) in a refreshment room or in a dining car

attached to a railway train.(Excise F.L.10)

5. Licence for the sale of foreign liquor (including locally

made malt liquor) in a refreshment room or restaurant.

(excise F.L.11)

6. Licence for the sale of foreign liquor (including locally

made malt liquor) in a rest house.(Excise F.L.12)

7. Licence for the sale of foreign liquor (including locally

made malt liquor) in a proprietary club.(excise F.L.13)

8. Licence for the sale of foreign liquor (including locally

made malt liquor) in a members only clubs, social and

recreational clubs.(Excise F.L.13a)

9. Special licence for sale of beer, ale, stout and wines retail

licence.(Excise F.L.22 a)

10. Beer, ale, stout and wines retail licence to be consumed on

the premises.(Excise F.L.22 b)

20 Finance Act, No. 10 of 2015

Annual subscription of English Bills and Acts of the Parliament Rs. 885 (Local), Rs. 1,180

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