



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**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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Published as a Supplement to Part II of the **Gazette of the Democratic  
Socialist Republic of Sri Lanka** of January 06, 2006

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 1

**Price : Rs. 4.25**

**Postage : Rs. 5.00**

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

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L. D.—O. 63/2005

AN ACT 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 economy to protect public revenue and prevent any loss of revenue to the Government : Preamble.

AND WHEREAS it has become necessary in order to give effect to the above, to make legal provision 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 Government Revenue (Special Provisions) Act, No. 1 of 2006. Short title.

2. Notwithstanding anything to the contrary in any law specified in Part I of the Schedule hereto, an Order made by the appropriate Minister under any such law, shall come into force from the date on which the Minister has affixed his signature on such Order. Orders made under certain laws to come into force on date of signing by Minister.

3. Notwithstanding anything to the contrary contained in any of the laws specified in Part II of the Schedule hereto, for the purpose of levying or charging any tax, duty, surcharge, levy or other charge on the importation or exportation of goods into or from Sri Lanka, the date of 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. Date of exportation or importation to be the date of presentation of bill of entry.

4. The provisions of this Act shall be deemed to have come into force on January 01, 2004 and any Order made by the Minister under any such law on and after January 01, 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. Date of coming into force of this Act.

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

Sinhala text to prevail in case of inconsistency.

**5.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

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.

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