

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

**EXCISE (AMENDMENT)**   
**ACT, No. 18 OF 2019**

**[Certified on 31st of October, 2019]**

*Printed on the Order of Government*

Published as a Supplement to Part II of the **Gazette of the Democratic Socialist Republic of Sri Lanka** of November 01, 2019

PRINTEDATTHEDEPARTMENTOFGOVERNMENTPRINTING, SRILANKA   
TOBEPURCHASEDATTHEGOVERNMENTPUBLICATIONSBUREAU, COLOMBO5

**Price : Rs. 8.00**  **Postage : Rs. 15.00**

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| *Excise (Amendment) Act, No. 18 of 2019* | 1 |

[Certified on 31st of October, 2019]

L.D.—O. 46/2018

AN ACTTOAMENDTHE EXCISE ORDINANCE (CHAPTER 52)

BEit enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:-

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| **1.** | This Act may be cited as the Excise (Amendment) | Short title. |

Act, No. 18 of 2019.

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| **2.** | Section 35 of the Excise Ordinance (Chapter 52) | Amendment of  section 35 of the Excise  Ordinance  (Chapter 52). |
| (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) thereof by the substitution for the words and figures, “section 46 or section 47;” of the | |

words and figures, “section 46, section 47 or paragraph (*a*) of section 48;”.

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| **3.** | Section 52 of the principal enactment is hereby | Amendment of section 52 of the principal  enactment. |
| amended in subsection (1) thereof as follows:-  (1) by the repeal of paragraph (*a*) thereof and the | |

substitution therefor of the following:-

“(*a*) under section 46, section 47 or paragraph (*a*)   
of section 48, except on his own knowledge or   
suspicion or on the complaint or report of an   
excise officer or a police officer:

Provided however, where a police officer   
makes a complaint or produces a report under   
paragraph (*a*) of section 48, such officer shall   
be an officer not below the rank of a sub   
inspector and shall obtain the written sanction   
of the Commissioner-General of Excise or any   
other officer authorised by the Commissioner-  
General of Excise;”;

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| 2 | (2) | *Excise (Amendment) Act, No. 18 of 2019* |
| in paragraph (*b*) thereof,- |

(*a*) by the substitution for the words and figure,  
“under section 48” of the words and figure  
“under paragraph (*b*) or (*c*) of section 48”; and

(*b*) by the substitution for the words, “on that   
behalf.” of the words “on that behalf; or”; and

(3) by the insertion immediately after paragraph (*b*)   
 thereof of the following:-

“(*c*) under section 50, except on his own knowledge   
or suspicion or on the complaint or report of   
an excise officer.”.

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| Sinhala text to  prevail in case  of inconsistency. | **4.** | In the event of any inconsistency between the Sinhala |
| and Tamil texts of this Act, the Sinhala text shall prevail. | |

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| *Excise (Amendment) Act, No. 18 of 2019* | 3 |

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