

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

**PROVINCIAL COUNCILS**   
**(TRANSFER OF STAMP DUTY) (AMENDMENT) ACT, No. 6 OF 2022**

**[Certified on 17th of February, 2022]**

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*(Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022*

[Certified on 17th of February, 2022]

L. D.— O. 33/2021

AN ACTTOAMENDTHE PROVINCIAL COUNCILS   
(TRANSFEROF STAMP DUTY) ACT, NO. 13 OF 2011

BE it 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 Provincial Councils | Short title |

(Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022.

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| **2.**  Section 2 of the Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011 is hereby amended as follows:— | | Amendment to  section 2 of Act, No. 13 of 2011 |
| (1) | by the renumbering of section 2 as subsection (1) |

of that section;

(2) in renumbered subsection (1) of that section, by the   
 substitution for the words “revenue so collected.”,   
 of the following words:—

“revenue so collected:

Provided however, any person who proves to the   
satisfaction of the Commissioner-General by a claim   
made in writing that he has paid any stamp duty—

(*a*) in excess of the amount properly payable   
 by him; or

(*b*) erroneously on an instrument to which such   
stamp duty relates and is found that he was   
not liable to pay such stamp duty under the   
provisions of the Stamp Duty (Special   
Provisions) Act, No. 12 of 2006,

shall be refunded the amount so paid, out of any   
amount collected as stamp duty during any period   
prior to transfer to the Provincial Councils.”; and

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(3) by the addition immediately after renumbered   
 subsection (1) of the following:—

“(2) The provisions of section 11 of the Stamp   
Duty (Special Provisions) Act, No. 12 of 2006 shall   
apply to all claims for refund under this section.

(3) For the purpose of this section,  
“Commissioner-General” shall have the same   
meaning as in the Inland Revenue Act, No. 24 of   
2017.”.

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| Sinhala text to  prevail in case  of inconsistency | **3.** | In the event of any inconsistency between the Sinhala |
| and Tamil texts of this Act, the Sinhala text shall prevail. | |

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