

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

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**TOBACCO TAX (AMENDMENT)**

**A**

**BILL**

**to amend the Tobacco Tax Act, No. 08 of 1999**

*——————*

*Presented by Hon. (Dr.) Wijeyadasa Rajapakshe, M.P. for Colombo District on 07th of January, 2021*

(Published in the Gazette on December 21, 2020)

*Ordered by Parliament to be printed*

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**[Bill No. 21]**

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| *Tobacco Tax (Amendment)* | 1 |

AN ACTTOAMENDTHE TOBACCO TAX ACT, NO. 08 OF 1999

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 Tobacco Tax | Short title. |

(Amendment) Act, No. of 2021.

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| 5 | **2.** | Section 15 of the Principal Act is hereby amended by | Amendment |
| repealing sub-section 15 (1) of the said Act and by the | | of section 15 |
| of the |
| substitution of the following paragraph:- | |
| principal |
| “15. (1) Every person is guilty of an offence under | | enactment. |

this Act shall on conviction after summary trial

|  |  |
| --- | --- |
| 10 | before a Magistrate be liable to a fine of three times of the value of the goods forfeited by the |

Department of Customs or the Excise   
Department under this Act or imprisonment of   
either description for a term not exceeding five

|  |  |  |  |
| --- | --- | --- | --- |
| 15 | years.” | | Sinhala text |
| **3.** | In the event of any inconsistency between the Sinhala |
| and Tamil texts of this Act, the Sinhala text shall prevail. | | to prevail in |
| case of |

inconsistency.

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| 2 | *Tobacco Tax (Amendment)* |

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