

PARLIAMENT OF CEYLON

2nd Session 1957



Estate Duty (Amendment) Act, No. 40 of 1957

Date of Assent : September 6, 1957

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AN ACT TO AMEND THE ESTATE DUTY ORDINANCE.

Chapter 187,
Vol. IV.
page 574.

[Date of Assent: September 6, 1957]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Estate Duty (Amendment) Act, No. 40 of 1957.

Short title.

2. Section 2 of the Estate Duty Ordinance (hereafter in this Act referred to as "the principal enactment"), as amended by Act No. 25 of 1948, is hereby further amended as follows:—

Amendment of
section 2 of
Chapter 187.

(1) in sub-section (1) of that section, by the substitution, for the words "a Deputy Commissioner", of the words "Deputy Commissioners";

(2) in sub-section (2) of that section, by the substitution, for the words "the Commissioners", of the words "the Commissioner"; and

(3) in the marginal note to that section, by the substitution, for the word "Commissioner," of the words "Commissioner, Deputy Commissioners,".

3. Section 77 of the principal enactment, as amended by Act No. 25 of 1948, is hereby further amended in sub-section (1) of that section, in the definition of the word "Commissioner", by the substitution, for the words "the Deputy", of the words "a Deputy".

Amendment of
section 77 of
the principal
enactment.