



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

**FINANCE (AMENDMENT)  
ACT, No. 14 OF 1982**

**[Certified on 25th March, 1982]**

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**Finance (Amendment) Act, No. 14 of 1982**

[Certified on 25th March, 1982]

L.D.—O. 5/82.

**AN ACT TO AMEND THE FINANCE ACT, NO. 11 OF 1963.**

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:—

1. This Act may be cited as the Finance (Amendment) Act, No. 14 of 1982.

Short title.

2. The following new section is hereby inserted immediately after section 59, and shall have effect as section 59A of the Finance Act, No. 11 of 1963, (hereinafter referred to as "the principal enactment") :—

Insertion of new section 59A in Act No. 11 of 1963.

"Non-citizens to whom ownership of any land is transferred to sign a declaration in instrument of transfer.

59A. Where the ownership of any land is transferred to any person, being a person who is not a citizen of Sri Lanka and who is liable to the tax, such person shall sign a declaration at the foot of the instrument effecting such transfer stating that he is not a citizen of Sri Lanka. The signature of the declarant shall be attested by the notary attesting such instrument."

3. Section 60 of the principal enactment is hereby amended as follows:—

Amendment of section 60 of the principal enactment.

(1) by the repeal of subsection (1) of that section and the substitution therefor of the following subsection :—

"(1) Where an instrument effecting a transfer of ownership of any land to any person is presented for registration, in accordance with the provisions of the Registration of Documents Ordinance, to the Registrar of Lands, the Registrar shall, subject to the provisions of that Ordinance, register such instrument :

Provided, however, that where such instrument contains a declaration referred to in section 59A, the Registrar shall refuse to register such instrument unless and until the tax payable in respect of the transfer effected by such instrument has been paid to him." ; and

- (2) In subsection (3) of that section, by the substitution, for the words "subsection (1) or subsection (2)", wherever those words occur in that subsection, of the words "subsection (2)".

Amendment  
of section  
64 of the  
principal  
enactment.

4. Section 64 of the principal enactment is hereby amended by the addition, at the end of that section, of the following new subsections :—

" (4) Any person, being a person who is required by section 59A to sign a declaration in an instrument effecting a transfer of ownership of any land to such person, who fails to sign such declaration shall be guilty of an offence under this Part of this Act and shall on conviction after summary trial before a Magistrate be liable to a fine not exceeding one hundred thousand rupees or to imprisonment for a term not exceeding two years or to both such fine and imprisonment and in every case, to an additional penalty equal to twice the value of the land transferred by such instrument.

(5) Where an offence under subsection (4) is committed by a body of persons, then—

(a) if that body of persons is a body corporate, every person who at the time of the commission of the offence was a director, manager, secretary or other similar officer of that body corporate; or

(b) if that body of persons is a firm, every person who at the time of the commission of the offence was a partner of that firm,

shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions and in all the circumstances."