

# PARLIAMENT OF CEYLON

1st Session 1960-61



## Business Registration (Surcharge) Act, No. 16 of 1961

*Date of Assent : April 25, 1961*

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*Business Registration (Surcharge) Act,  
No. 16 of 1961*

L. D.—O. 6/57.

AN ACT TO MAKE PROVISION FOR THE LEVY AND PAYMENT OF A SURCHARGE BY EVERY PERSON OTHER THAN A CORPORATION OR COMPANY, WHO WAS REGISTERED UNDER THE BUSINESS NAMES ORDINANCE ON THE FIFTEENTH DAY OF SEPTEMBER, 1960.

[Date of Assent: April 25, 1961]

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 Business Registration (Surcharge) Act, No. 16 of 1961.

Short title.

2. (1) Every person, other than a corporation or company, who was registered in respect of any business under the Business Names Ordinance on the fifteenth day of September, 1960, shall, notwithstanding that he may have ceased to be so registered or to carry on that business on the date of the commencement of this Act, be liable to pay a surcharge (in this section referred to as "the surcharge") on the fee paid for such registration under that Ordinance. The amount of such surcharge shall be determined by reference to sub-section (2).

Persons liable to pay a surcharge in respect of certain businesses.

(2) The amount of the surcharge which a person is liable to pay under this section shall,—

(a) if that person is an individual or firm, which is Ceylonese, be two hundred and fifty rupees; or

(b) if that person is an individual or firm, which is not Ceylonese, be one thousand rupees.

(3) The amount of the surcharge which a person is liable to pay under this section shall be paid to the Registrar of Companies or the Registrar of Business Names by that person within thirty days after the date of the commencement of this Act, and if it is not so paid, that amount shall be deemed to be in default.

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Recovery of  
the surcharge  
in default.

3. (1) Where the amount of the surcharge is in default then,—

(a) if the person in default is an individual, such individual; or

(b) if the person in default is a firm, every partner in that firm,

shall, for the purposes of this section, be deemed to be a defaulter in respect of the amount in default.

(2) The Registrar of Companies, or the Deputy Registrar of Companies, or any Assistant Registrar of Companies, or the Registrar of Business Names, may issue a certificate containing particulars of the amount of the surcharge in default and the name and the last-known place of business or residence of the defaulter to a Magistrate having jurisdiction in the division in which such place is situate. The Magistrate shall thereupon summon such defaulter before him to show cause why further proceedings for the recovery of that amount should not be taken against him, and in default of sufficient cause being shown, that amount shall be deemed to be a fine imposed by a sentence of the Magistrate on such defaulter for an offence punishable with a fine only or not punishable with imprisonment, and the provisions of sub-section (1) of section 312 (except paragraphs (a), (c) and (h) thereof) of the Criminal Procedure Code relating to default of payment of a fine imposed for such offence shall thereupon apply, and the Magistrate may make any directions which by the provisions of that sub-section he could have made at the time of imposing such sentence.

(3) The payment at any time of the amount of the surcharge in default by or on behalf of a defaulter under this section, shall operate as a discharge of that defaulter and of all other defaulters in respect of that amount.

Registration  
conclusive  
proof of  
payment of  
fee.

4. For the purposes of this Act, it shall not be necessary to furnish proof that a fee was paid for the registration of any person in respect of any business under the Business Names Ordinance, but the fact that the person was so registered shall be conclusive proof that such fee was paid.

5. In this Act—

Interpretation.

“ Ceylonese ”—

- (a) with reference to an individual, means a citizen of Ceylon;
- (b) with reference to a corporation, means a corporation constituted by or under any written law of Ceylon;
- (c) with reference to a firm, means a firm in which every partner is Ceylonese; and
- (d) with reference to a company, means a company incorporated and registered in Ceylon;

“ company ” has the same meaning as in the Companies Ordinance, No. 51 of 1938;

“ corporation ” means any body corporate, other than a company, established by or under any written law;

“ firm ” means an unincorporated body of two or more individuals, or one or more individuals and one or more corporations or companies, or two or more corporations or companies, who have entered into partnership with one another with a view to carrying on business for profit.