



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

**STAMP DUTY (AMENDMENT)  
ACT, No. 6 OF 1996**

**[Certified on 25th March, 1996]**

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*Stamp Duty (Amendment) Act, No. 6 of 1996*  
[Certified on 25th March, 1996]

L.D.—O. 64/95

AN ACT TO AMEND THE STAMP DUTY ACT, No. 43 OF 1982

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

1. This Act may be cited as the Stamp Duty (Amendment) Act, No. 6 of 1996.

2. Section 5 of the Stamp Duty Act, No. 43 of 1982 (hereinafter referred to as the “principal enactment”) as last amended by Act No. 63 of 1993, is hereby further amended by the addition immediately after paragraph (23) of that section, of the following new paragraphs:—

“ (24) instrument executed for the transfer of a debt security;

(25) instrument executed by, or on behalf of, or in favour of, a registered co-operative society within the meaning of the Co-operative Societies Law, No. 5 of 1972, or document filed in a court of law in pursuance of the provisions of section 59 of that Law; and

(26) instrument executed by a member of a registered co-operative society within the meaning of the Co-operative Societies Law, No. 5 of 1972, in favour of, and relating to the business of, such registered society.”.

3. Section 70 of the principal enactment is hereby amended by the repeal of subsection (2) of that section.

4. Section 71 of the principal enactment is hereby amended, by the insertion immediately after the definition of the expression “credit card company”, of the following new definition:—

““debt security” means any bond, note, debenture, loan, stock or other security or instrument by which obligation of a quoted public company is created, recorded or acknowledged and which is capable of being sold or transferred at any stock exchange licensed under the Securities and Exchange Commission of Sri Lanka Act, No. 36 of 1987;”.

5. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

**Short title.**

**Amendment  
of section 5  
of Act  
No. 43  
of 1982.**

**Amendment of  
section 70  
of the  
principal  
enactment.**

**Amendment  
of section 71  
of the  
principal  
enactment.**

**Sinhala text  
to prevail  
in case of  
inconsistency.**

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