PARLIAMENT OF CEYLON

4th Session 1955-56





Special Stamps Act, No. 5 of 1956

Date of Assent: February 3, 1956

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An Act to provide for the issue of special stamps with a surcharge thereon for collecting funds by means of such surcharge for any approved purpose.

[Date of Assent: February 3, 1956]

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 Special Stamps Act, No. 5 of 1956.

Short title.

2. (1) Where the Government decides that special stamps shall be issued for collecting funds for any approved purpose, the Minister shall cause such stamps to be issued. The issue of such stamps shall be additional to the ordinary issue of stamps.

Issue of special stamps.

- (2) The kind of special stamps to be issued, and the postage and revenue value, and the amount of the surcharge, to be expressed on such stamps shall be determined by the Minister.
- (3) The postage and revenue value expressed on a special stamp shall represent—
 - (a) the denomination of such stamp, and
 - (b) the value which may be used for paying any postage or such other duty, fee or charge as may be authorised by any written law to be paid by means of stamps issued by the Government.
- (4) The surcharge expressed on a special stamp shall be the value which may be used for making a voluntary monetary contribution to the approved purpose in connection with which such stamp is issued.
- 3. The Minister may make rules in respect of the custody, supply and sale of special stamps.

Rules.

4. Such part of any sum realised by the sale of special stamps as represents the amount of the surcharge expressed on such stamps is hereby allocated to the approved purpose in connection with which such stamps are issued.

The surcharge to be allocated to the approved purpose.

J. N. R 3047-2,550 (10/55)

deemed to be revenue stamps for purposes of Penal Code. (Cap. 15.

- Special stamps shall, for the purposes of the Penal Code, be deemed to be stamps issued by the Government for the purpose of revenue.
- Interpre- 6. In this Act, unless the context otherwise requires
 - approved purpose " means a purpose determined by the House of Representatives by resolution passed by that House; and
 - " special stamp " means a stamp-
 - (a) which has expressed thereon—
 - (i) a postage and revenue value, and (ii) the amount of a surcharge; and
 - (b) which is sold at a price equal to the aggregate of the aforesaid value and surcharge.