

PARLIAMENT OF CEYLON

3rd Session 1958-59



Tobacco Tax (Amendment) Act, No. 10 of 1959

Date of Assent : April 3, 1959

Printed on the Orders of Government

Printed at the GOVERNMENT PRESS, CEYLON. To be purchased at the GOVERNMENT PUBLICATIONS BUREAU, COLOMBO. Annual Subscription (including Bills) Rs. 25, payable in advance to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, POST OFFICE BOX 500, Secretariat, Colombo 1

Price : 10 cents.

Postage : 10 cents.

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*Tobacco Tax (Amendment) Act,
No. 10 of 1959.*

L. D.—O. 13/58.

AN ACT TO AMEND THE TOBACCO TAX ACT,
No. 27 OF 1953.

[Date of Assent: April 3, 1959]

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 Tobacco Tax (Amendment) Act, No. 10 of 1959.

Short title.

2. Section 2 of the Tobacco Tax Act, No. 27 of 1953, hereinafter referred to as the "principal Act", is hereby amended as follows:—

Amendment of
section 2 of
Act No. 27 of
1953.

(a) by the repeal of sub-section (2) of that section and the substitution therefor of the following sub-section:—

“(2) The rate of the tobacco tax may from time to time be varied by the Minister of Finance by Order published in the *Gazette*. ”;

(b) by the renumbering of sub-section (3) of that section as sub-section (5); and

(c) by the insertion, immediately after sub-section (2) of that section, of the following new sub-sections:—

“(3) Every Order under sub-section (2) shall come into force on the date of its publication in the *Gazette* or on such later date as may be specified in the Order, and shall be brought before the House of Representatives within a period of one month from the date of the publication of such Order in the *Gazette*, or, if no meeting of the House of Representatives is held within such period, at the first meeting of the House of Representatives held after the expiry of such period, by a motion that such Order shall be approved. There shall be set out in a schedule to every such motion the text of the Order to which the motion refers.

(4) Any Order under sub-section (2) which the House of Representatives refuses to approve shall, with effect from the date of such refusal, be deemed to be revoked but without prejudice to the validity of anything done thereunder. Notification of the date on which any such Order is deemed to be revoked shall be published in the *Gazette*."

Amendment of
section 8A of
the principal
Act.

3. Section 8A of the principal Act (inserted therein by Act No. 52 of 1954) is hereby amended, by the substitution, for the words "two hundred rupees", of the words "one thousand rupees".