



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

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**MUNICIPAL COUNCILS AND  
URBAN COUNCILS (AMENDMENT)  
ACT, No. 42 OF 1979**

**[Certified on 25th June, 1979]**

*Printed on the Orders of Government*

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*Municipal Councils and Urban Councils  
(Amendment) Act, No. 42 of 1979*

[Certified on 25th June, 1979]

L.D.—O. 70/78

AN ACT TO AMEND THE MUNICIPAL COUNCILS ORDINANCE AND  
THE URBAN COUNCILS ORDINANCE.

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

1. This Act may be cited as the Municipal Councils and  
Urban Councils (Amendment) Act, No. 42 of 1979. Short  
title.

PART I

2. The following new section is hereby inserted immediately after section 136 of the Municipal Councils Ordinance (hereinafter in this Part referred to as the "principal enactment") and shall have effect as section 136A of that enactment :— Insertion  
of new  
section  
136A in  
Chapter  
252.

"Pollution  
caused by  
factories.

136A. (1) Any person who, within the administrative limits of the Colombo Municipal Council, operates or causes to be operated any factory which causes pollution so as to endanger or prejudice the health of the neighbourhood, shall be guilty of an offence.

(2) Where a Magistrate after summary inquiry convicts a person of an offence under subsection (1) he shall, depending on the degree of pollution caused by such factory, make order—

- (a) that such person pay a fine equivalent to twice the fee payable for a licence issued under the provisions of this Ordinance or any by-law made thereunder, in respect of the premises on which that factory is situated notwithstanding that such amount exceeds the amount of fine which a Magistrate may impose in the exercise of his ordinary jurisdiction and the amount so recovered shall be paid into the Fund of the Council ; or
- (b) that operations in such factory shall cease.

For the purposes of this section, "pollution" means any direct or indirect alteration of the physical, thermal, chemical, biological or radioactive properties of any part of the environment by discharging, emitting or depositing wastes so as to affect any beneficial use adversely, to cause a condition which is hazardous or potentially hazardous to public health, safety or welfare or to animals, birds, wildlife, fish or aquatic life, or to plants."

Amendment of section 230 of the principal enactment.

3. Section 230 of the principal enactment is hereby amended, by the addition, immediately after subsection (2) thereof, of the following new subsection:—

"Every Municipal Council shall allow a discount of ten *per centum* of the amount of any annual rate payable under this section if such rate is paid on or before the thirty-first day of January of that year or where such rate is payable in instalments a Municipal Council shall allow a discount of five *per centum* of the amount of instalment of rate due if such amount is paid within the first one month of the period for which the instalment of rate is due."

Amendment of section 245 of the principal enactment.

4. Section 245 of the principal enactment is hereby amended, by the substitution for subsection (1) thereof, of the following subsection:—

"(1) Every Municipal Council may levy an annual tax on vehicles and animals specified in the Fourth Schedule, and kept or used within the Municipality, at the rates specified in that Schedule."

Insertion of new sections 247A, 247B, 247C, 247D and 247E in the principal enactment.

5. The following new sections are hereby inserted immediately after section 247, and shall have effect as sections 247A, 247B, 247C, 247D and 247E, of the principal enactment:—

'Power of Council to levy certain licence duties.

247A. (1) A Municipal Council may, impose and levy a duty in respect of licences issued by the Council.

(2) The duty levied under subsection (1) in respect of any licence issued by the Council authorising the use of any premises for any of the purposes described in this

Ordinance or in any by-law made thereunder shall be determined by the Council according to the annual value of the premises so licensed :

Provided that where the annual value of such premises falls within the limits of any item in Column I set out below, the maximum duty shall not exceed the sum set out in the corresponding entry in Column II :

Column I	Column II
	Rs.
Where the annual value—	
does not exceed Rs. 1,500	.. 2,000
exceeds Rs. 1,500 but does not exceed Rs. 2,500	.. 3,000
exceeds Rs. 2,500	.. 5,000

Provided further, that where any such premises are used for the purposes of a hotel, restaurant or lodging house, and such hotel, restaurant or lodging house is registered with the Sri Lanka Tourist Board for the purposes of the Tourist Development Act, No. 14 of 1968, the duty so levied shall be according to the takings of the hotel, restaurant or lodging house for the year preceding the year in which the licence duty is levied, and shall not exceed one *per centum* of such takings.

For the purposes of this section, "takings" in relation to a hotel, restaurant or lodging house means the total amount received or receivable from transactions entered into in respect of that hotel, restaurant or lodging house or for services performed in carrying on that hotel, restaurant or lodging house.

tax on  
certain  
trades.

247B. (1) A Municipal Council may impose and levy a tax on any trade carried on within the administrative limits of that Council.

(2) The tax levied under subsection (1) shall be annual tax determined by the Council according to the annual value of the premises on which that trade is carried on :

Provided that where the annual value of such premises falls within the limits of any item in Column I set out below, the tax levied shall not exceed the sum set out in the corresponding entry in Column II:

<i>Column I</i>	<i>Column II</i> Rs.
Where the annual value—	
does not exceed Rs. 1,500 ..	2,000
exceeds Rs. 1,500 but does not exceed Rs. 2,500 ..	3,000
exceeds Rs. 2,500 ..	5,000

Provided further, that such tax shall not be leviable or payable in respect of any trade for which a licence is necessary under the provisions of this Ordinance or any by-law made thereunder.

(3) The tax levied under subsection (1) shall be payable, on such date as may be determined by the Council or prescribed by by-law, by the person who carries on such trade.

(4) If any person liable to pay the tax leviable under this section fails to pay such tax within seven days after demand, the Council shall report such failure to the Magistrate's Court having jurisdiction over the area in which such Council is situated. The Court shall proceed to recover the amount due as if it were a fine imposed by Court, notwithstanding that such amount exceeds the amount of fine which a Magistrate may impose in the exercise of his ordinary jurisdiction, and the amount so recovered shall be paid into the Fund of the Council.

Tax on  
certain  
businesses.

247c (1) A Municipal Council may by resolution impose and levy annually on every person who, within the administrative limits of such Council, carries on any business for which no licence is necessary under the provisions of this Ordinance or any by-law made thereunder, or any tax is payable under section 247B, a tax according to the takings of the business for the year



preceding the year in which such tax is payable at such rates not exceeding the rates set out below :—

<i>Column I</i>	<i>Column II</i>
Where the takings of the business for the year—	Tax payable
	Rs.
(i) do not exceed Rs. 6,000	Nil
(ii) exceed Rs. 6,000 but do not exceed Rs. 12,000 ..	90
(iii) exceed Rs. 12,000 but do not exceed Rs. 18,750 ..	180
(iv) exceed Rs. 18,750 but do not exceed Rs. 75,000 ..	360
(v) exceed Rs. 75,000 but do not exceed Rs. 150,000 ..	1,200
(vi) exceed Rs. 150,000 ..	3,000 :

Provided however, that the preceding provisions of this section shall not apply to itinerant vendors who do not carry on business at fixed places or do not for the purposes of such business establish themselves on the public roads or other public place.

(2) The tax payable under subsection (1) shall be payable on such date as may be specified by the Council or prescribed by by-law.

(3) If any person liable to pay the tax leviable under this section fails to pay such tax within seven days after demand, the Council shall report such failure to the Magistrate's Court having jurisdiction over the area in which such Council is situated. The Court shall proceed to recover the amount due as if it were a fine imposed by Court, notwithstanding that such amount exceeds the amount of fine which a Magistrate may impose in the exercise of his ordinary jurisdiction, and the amount so recovered by Court shall be paid into the Fund of the Council.

For the purposes of this section—

- (a) “business” includes any trade or profession or calling or the business of a manufacturer, or of any person taking commission or fees in respect of any transaction or services rendered or the business of an independent contractor, but does not include the occupation of selling articles, goods or materials at a private fair or the occupation of maintaining any educational establishment or school to which grants from State funds are paid or to which such grants were earlier paid but at present are not paid; and
- (b) “takings” in relation to any business means the total amount received or receivable from transactions entered into in respect of that business or for services performed in carrying on that business, and includes—
  - (a) in the case of a financier, money-lender or pawn-broker, the moneys given out by him as loans, the interest received or receivable by him on such loans, and the sums received by him as fees or other charges in respect of such loans;
  - (b) in the case of an auctioneer, and subject to the provisions of paragraph (c) in the case of a broker or commission agent—
    - (i) in respect of lands sold by him or in the sale of which he is instrumental, the commissions or fees received or receivable by him for any transactions effected or services rendered by him in connection with such sale;

(ii) in respect of any goods sold by him or in the sale of which he is instrumental the total amount paid or payable by the purchaser of such goods ;

(c) in the case of any broker (other than a share broker or a produce broker), or commission agent, who—

(i) on behalf of any person not resident in Sri Lanka, sells or is instrumental in selling any goods of that non-resident person, or

(ii) acts on behalf of an exporter of any goods manufactured in Sri Lanka, or

(iii) on behalf of any other person carrying on a business in Sri Lanka, is instrumental in selling in Sri Lanka any goods of that other person, being goods the total proceeds of the sale of which is included in the takings of the business of that other person,

the commissions or fees received or receivable by such broker or commission agent in respect of any transactions effected, or services rendered by him in so selling, acting, or in being instrumental in so selling, and in the case of a share broker or a produce broker, the commissions or fees received or receivable by such broker or commission



agent in respect of any transaction effected or services rendered by him ; and

- (d) in the case of a person carrying on any educational establishment or school, the total amount, excluding profits from investment of the moneys of the educational establishment or school, received or receivable by him in carrying on such educational establishment or school, but does not include any amount received or receivable by the sale of capital assets.

Tax on  
undeveloped  
land.

247D. (1) Where any land within the administrative limits of a Municipal Council is suitable for building purposes, or for the purposes of permanent or regular cultivation, or such land is capable of being developed for any such purpose at a cost which would in the opinion of the Council, be reasonable, and where—

(a) no building has been erected on such land ; or

(b) the extent of such land which is actually covered by buildings bears to the total extent of such land, a proportion less than the prescribed proportion ; or

(c) such land has not been subject to regular or permanent cultivation, the Council shall levy annually on the owner of such land, a tax not exceeding two *per centum* of the capital site value of such land.

(2) The provisions of sections 235 and 236 of the principal enactment shall, with the necessary modifications, apply with respect to every assessment of the capital site value of land made under subsection (1).

For the purposes of this section, "capital site value" when used in reference to any land, means the probable price which would be paid for the land, exclusive of all buildings thereon, if the land were sold in the open market, free of all mortgages, leases, encumbrances or other charges.

Tax on  
certain  
sales of  
land.

247E. (1) Where any land within the administrative limits of a Municipal Council is sold by public auction or otherwise, by an auctioneer or broker or his servant or agent, the vendor or such auctioneer or broker or his servant or agent, shall pay to the Council, from the proceeds of the sale of such land, a tax equivalent to one *per centum* of the amount of such proceeds.

(2) If the tax payable under subsection (1) is not paid within fourteen days of demand, the Council shall report such failure to the Magistrate's Court and the Court shall proceed to recover the amount due as if it were a fine imposed by Court, notwithstanding that such amount exceeds the amount of fine which a Magistrate may impose in the exercise of his ordinary jurisdiction, and the amount so recovered by Court shall be paid into the Fund of the Council.'

6. Section 255 of the principal enactment is hereby amended by the substitution for paragraph (a) thereof, of the following paragraph:—

Amendment  
of section  
255 of the  
principal  
enactment.

" (a) for costs on the issue of a warrant, a charge of—

(i) ten *per centum* on the amount of tax or rent due ;

(ii) fifteen *per centum* on the amount of rate due on bare lands and residential premises ; and

(iii) twenty *per centum* on the amount of rate due on properties other than bare lands and residential premises ;".

Amendment  
of section  
272 of the  
principal  
enactment.

7. Section 272 of the principal enactment is hereby amended by the insertion, immediately after paragraph (30), of the following new paragraph :—

“(30A) Taxation, including the rendering of all returns and information that may be required for the purposes of any tax payable, or for the issue of any licence, under this Ordinance.”.

Amendment  
of section  
305 of the  
principal  
enactment.

8 Section 305 of the principal enactment is hereby amended in subsection (1) thereof, by the substitution for all the words from “Where any licence is granted” upto the words “or in any such by-law, and”, appearing in that subsection, the word “Where”.

Amendment  
of the  
Second  
Schedule  
to the  
principal  
enactment.

9. The Second Schedule to the principal enactment is hereby amended as follows :—

(1) in paragraph 3 thereof, by the insertion immediately after item (c), of the following new item :—

“(cc) being pawnbrokers on licences issued under section 3 of the Pawnbrokers Ordinance ;” ;  
and

(2) by the insertion, immediately after paragraph 3 thereof, of the following new paragraph :—

“3A. All stamp duties paid under the Stamp Ordinance in respect of transfers, mortgage bonds, gifts and leases affecting any land situated within the administrative limits of the Municipal Council.”.

Replacement  
of the  
Fourth  
Schedule  
to the  
principal  
enactment.

10. The Fourth Schedule to the principal enactment is hereby repealed and the following new Schedule substituted therefor :—

‘ (Section  
245)

#### FOURTH SCHEDULE

Rs. Cts.

For every vehicle other than a motor car, motor  
tricar, motor lorry, motor bicycle, cart, hand-  
cart, jinricksha, bicycle, tricycle .. 25 0

For every bicycle or tricycle or bicycle car or  
cart, or tricycle car or cart—

(a) if used for trade purposes ... 10 0

(b) if used for other than trade purposes .. 5 0

For every cart ... .. 20 0

		Rs.	cts.
For every handcart	..	..	10 0
For every jinricksha	..	..	7 50
For every horse, pony or mule	..	..	15 0
For every elephant	..	..	50 0

Children's vehicles the wheels of which do not exceed 26 inches in diameter, wheelbarrows, handcarts, used for trade purposes solely within private premises, and handcarts not used for trade purposes are exempted from payment.

In this Schedule, "trade purposes" includes the carriage or transport, in connexion with any business or trade and whether for sale or otherwise, of any article or goods of any written or printed matter.'

## PART II

11. Section 157 of the Urban Councils Ordinance (hereinafter in this Part referred to as the "principal enactment") is hereby amended as follows :—

Amendment  
of section  
157 of  
Chapter 255.

(i) by the insertion, immediately after paragraph (3), of the following new paragraph :—

" (3A) The rendering of all returns and information that may be required for the purposes of the issue of any licence under this Ordinance." ;

(ii) in paragraph (8) thereof, by the insertion, immediately after sub-paragraph (e), of the following new sub-paragraph :—

" (ee) the levy of fees for the examination and consideration of plans for new buildings or for alterations to existing buildings ; " ; and

(iii) in paragraph (9) thereof, by the substitution for sub-paragraph (f), of the following new sub-paragraph :—

" (f) the abatement of nuisances, including the regulation and control of the operation of gramophones, loud-speakers, amplifiers and other instruments automatically or mechanically producing or reproducing sound ; ".

Amendment  
of section  
160 of the  
principal  
enactment.

12. Section 160 of the principal enactment is hereby amended by the addition, immediately after subsection (3) thereof, of the following new subsection :—

“ (4) The Council shall allow a discount of ten *per centum* of the amount of any annual rate payable under this section, if such rate is paid on or before the thirty-first day of January of that year or where such rate is payable in instalments the Council shall allow a discount of five *per centum* of the amount of instalment of rate due if such amount is paid within the first one month of the period for which the instalment of rate is due.”.

Amendment  
of section  
163 of the  
principal  
enactment.

13. Section 163 of the principal enactment is hereby amended, by the substitution, for subsection (1) thereof, of the following subsection :—

“ (1) The tax on vehicles and animals which an Urban Council is authorized to impose by section 162 shall be an annual tax in respect of all or any of the vehicles and animals specified in the Third Schedule, and ordinarily used or to be used within the town for which the Council is constituted, and shall be the respective amounts specified in that Schedule.”.

Amendment  
of section  
164 of the  
principal  
enactment.

14. Section 164 of the principal enactment is hereby amended, by the substitution, for subsection (2) thereof, of the following subsection :—

“ (2) The amount of the licence duty shall be such as may from time to time be determined by the Council, according to the annual value of the premises to be licensed :

Provided that where the annual value of such premises falls within the limits of any item in Column I set out below, the maximum duty shall not exceed the sum set out in the corresponding entry in Column II :

Column I	Column II
Where the annual value does not exceed Rs. 750	Rs. 500
Exceeds Rs. 750 but does not exceed Rs. 1,500 ..	Rs. 750
Exceeds Rs. 1,500 ... ..	Rs. 1,000

Provided further, that where any such premises are used for the purposes of a hotel, restaurant or lodging house, and such hotel, restaurant or lodging house is registered with the Ceylon Tourist Board for the purposes of the Tourist Development Act, No. 14 of 1968, the duty so levied shall be according to the takings of the



hotel, restaurant or lodging house for the year preceding the year in which the licence duty is levied, and shall not exceed one *per centum* of such takings.

For the purposes of this section, "takings" in relation to a hotel, restaurant or lodging house means the total amount received or receivable from transactions entered into in respect of that hotel, restaurant or lodging house or for services performed in carrying on that hotel, restaurant or lodging house."

15. The following new sections are hereby inserted immediately after section 165, and shall have effect as sections 165A, 165B, 165C and 165D of the principal enactment:—

'Tax on certain trades.

165A. (1) An Urban Council may impose and levy a tax on any trade carried on within the administrative limits of that Council.

(2) The tax levied under subsection (1) shall be an annual tax determined by the Council according to the annual value of the premises on which that trade is carried on:

Provided that where the annual value of such premises falls within the limits of any item in Column I set out below, the tax levied shall not exceed the sum set out in the corresponding entry in Column II:

Column I	Column II
Where the annual value—	
does not exceed Rs. 750	.. Rs. 500
exceeds Rs. 750 but does not exceed Rs. 1,500	.. Rs. 750
exceeds Rs. 1,500	.. Rs. 1,000

Provided further, that such tax shall not be leviable or payable in respect of any trade for which a licence is necessary under the provisions of this Ordinance or any by-law made thereunder.

(3) The tax levied under subsection (1) shall be payable on such date as may be determined by the Council or prescribed by by-law, by the person who carries on such trade.

Insertion of new sections 165A, 165B, 165C and 165D in the principal enactment.



(4) If any person liable to pay the tax leviable under this section fails to pay such tax within seven days after demand, the Council shall report such failure to the Magistrate's Court having jurisdiction over the area in which such Council is situated. The Court shall proceed to recover the amount due as if it were a fine imposed by Court, notwithstanding that such amount exceeds the amount of fine which a Magistrate may impose in the exercise of his ordinary jurisdiction, and the amount so recovered shall be paid into the Fund of the Council.

Tax on  
certain  
businesses.

165B. (1) An Urban Council may by resolution impose and levy annually, on every person who, within the administrative limits of such Council, carries on any business for which, no licence is necessary under the provisions of this Ordinance or any by-law made thereunder, or any tax is payable under section 165A, a tax according to the takings of the business for the year preceding the year in which such tax is payable at such rates not exceeding the rates set out below :—

Column I	Column II Tax Payable
Where the takings of the business per year—	
(i) do not exceed Rs. 6,000 ..	Nil
(ii) exceed Rs. 6,000 but do .. not exceed Rs. 12,000 ..	Rs. 90
(iii) exceed Rs. 12,000 but do not exceed Rs. 18,750 ...	Rs. 180
(iv) exceed Rs. 18,750 but do not exceed Rs. 75,000 . ...	Rs. 360
(v) exceed Rs. 75,000 but do not exceed Rs. 150,000 ..	Rs. 1,200
(vi) exceed Rs. 150,000	Rs. 3,000 :

Provided however, that the preceding provisions of this section shall not apply to itinerant vendors who do not carry on business at fixed places or do not for the purposes of such business established themselves on the public roads or other public places.

(2) The tax payable under subsection (1) shall be payable on such date as may be specified by the Council or prescribed by by-law.

(3) If any person liable to pay the tax leviable under this section fails to pay such tax within seven days after demand, the Council shall report such failure to the Magistrate's Court having jurisdiction over the area in which such Council is situated. The Court shall proceed to recover the amount due as if it were a fine imposed by Court, notwithstanding that such amount exceeds the amount of fine which a Magistrate may impose in the exercise of his ordinary jurisdiction, and the amount so recovered by Court shall be paid into the Fund of the Council.

For the purposes of this section—

(a) "business" includes any trade or profession or calling or the business of a manufacturer, or of any person taking commission or fees in respect of any transaction or services rendered or the business of an independent contractor, but does not include the occupation of selling articles, goods or materials at a private fair or the occupation of maintaining any educational establishment or school to which grants from state funds are paid or to which such grants were earlier paid but at present are not paid; and

(b) "takings" in relation to any business, means the total amount relieved or receivable from transactions entered into in respect of that business or for

services performed in carrying on that business, and includes—

(a) in the case of financier, money-lender or pawnbroker, the moneys given out by him as loans, the interest received or receivable by him on such loans, and the sums received by him as fees or other charges in respect of such loans;

(b) in the case of an auctioneer, and subject to the provision of paragraph (c) in the case of a broker or commission agent—

(i) in respect of lands sold by him or in the sale of which he is instrumental, the commission or fees received or receivable by him for any transactions effected or services rendered by him in connection with such sale;

(ii) in respect of any goods sold by him or in the sale of which he is instrumental the total amount paid or payable by the purchaser of such goods;

(c) in the case of any broker (other than a share broker or a produce broker), or commission agent, who—

(i) on behalf of any person not resident in Sri Lanka, sells or is instrumental in selling any goods of that non-resident person, or

(ii) acts on behalf of an exporter of any goods manufactured in Sri Lanka, or

(iii) on behalf of any other person carrying on a business in Sri Lanka, is instrumental in selling in Sri Lanka any goods of that other person, being goods the total proceeds of the sale of which is included in the takings of the business of that other person,

the commissions or fees received or receivable by such broker or commission agent in respect of any transaction effected, or services rendered by him in so selling, acting, or in being instrumental in so selling, and in the case of a share broker or a produce broker, the commissions or fees received or receivable by such broker or commission agent in respect of any transaction effected or services rendered by him ; and

(d) in the case of a person carrying on any educational establishment or school, the total amount, excluding profits from investment of the moneys of the educational establishment or school, received or receivable by him in carrying on such educational establishment or school, but does not include any amount received or receivable by the sale of capital assets.

Tax on  
undeveloped  
land.

165c. (1) Where any land within the administrative limits of an Urban Council, is suitable for building purposes, or for the purposes of permanent or regular cultivation, or such land is capable of being developed for any such purpose at a cost which would, in the opinion of the Council, be reasonable, and where—

(a) no building has been erected on such land ;

(b) the extent of such land which is actually covered by buildings bears to the total extent of such land, a proportion less than the prescribed proportion ; or

(c) such land has not been subject to regular or permanent cultivation,

the Council shall levy annually, on the owner of such land, a tax not exceeding two *per centum* of the capital site value of such land.

(2) The provisions of sections 235 and 236 of the Municipal Councils Ordinance shall, with the necessary modifications, apply with respect to every assessment of the capital site value of land, made under subsection (1).

For the purposes of this section, "capital site value" when used in reference to any and, means the probable price which would be paid for the land, exclusive of all buildings thereon, if the land were sold in the open market, free of all mortgages, leases, encumbrances or other charges.

Tax on  
certain  
sales of  
land.

165d. (1) Where any land within the administrative limits of an Urban Council is sold by public auction or otherwise, by an auctioneer or broker or his servant or agent, the vendor or such auctioneer or broker or his servant or agent, shall pay to the Council, from the proceeds of the sale of such land, a tax equivalent to one *per centum* of the amount of such proceeds.

(2) If the tax payable under subsection (1) is not paid within fourteen days of demand, the Council shall report such failure to the Magistrate's Court and the Court shall proceed to recover the amount due as if it were a fine imposed by Court, notwithstanding that such amount exceeds the amount of a fine which a Magistrate may impose in the exercise of his ordinary jurisdiction and the amount so recovered by Court shall be paid into the local fund of the Council.'

16. The Third Schedule to the principal enactment is hereby repealed and the following new Schedule substituted therefor :—

Replacement  
of the  
Third  
Schedule  
to the  
principal  
enactment.

' (Section  
163)

### THIRD SCHEDULE

Rs. Cts

For every vehicle other than motor car, motor tricar, motor lorry, motor bicycle, cart, hand cart, Jinricksha, bicycle, tricycle ..	25	0
For every bicycle or tricycle or bicycle car or cart—		
(a) if used for trade purposes ..	10	0
(b) if used for other than trade purposes ..	5	0
For every cart ..	20	0
For every handcart ..	10	0
For every jinricksha ..	7	50
For every horse, pony or mule ..	15	0
For every elephant ..	50	0

Children's vehicles the wheels of which do not exceed 26 inches in diameter, wheelbarrows, handcarts used for trade purposes solely within private premises, and handcarts not used for trade purposes are exempted from payment.



In this Schedule, "trade purposes" includes the carriage or transport, in connection with any business or trade and whether for sale or otherwise, of any articles or goods or of any written or printed matter.'

Amendment  
of the  
Fifth  
Schedule  
to the  
principal  
enactment.

17. The Fifth Schedule to the principal enactment is hereby amended as follows:—

(i) in paragraph 3 thereof, by the addition, immediately after item (d) of sub-paragraph (1), of the following item:—

"(e) as pawnbrokers, on licences issued under section 3 of the Pawnbrokers Ordinance ;";  
and

(ii) by the addition, immediately after paragraph 3 thereof, of the following new paragraph:—

"4. All stamp duties paid under the Stamp Ordinance in respect of transfers, mortgage bonds, gifts and leases affecting any land situated within the administrative limits of the Urban Council."