

# PARLIAMENT OF CEYLON

2nd Session, 1953-54



## Income Tax (Amendment) Act, No. 17 of 1954

*Date of Assent : March 12, 1954*

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AN ACT TO AMEND THE INCOME TAX ORDINANCE.

Chapter 188  
Volume IV.  
page 609.

[Date of Assent: March 12, 1954]

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 Income Tax (Amendment) Act, No. 17 of 1954.

Short title

2. Section 7 of the Income Tax Ordinance is hereby amended, in sub-section (1) (g) thereof, as follows:—

Amendment of  
section 7 of  
Chapter 188.

(1) in sub-paragraph (i), by the substitution, for the words “dominions; and”, of the word “dominions;”;

(2) in sub-paragraph (ii), by the substitution, for the colon, of a semi-colon; and

(3) by the insertion, immediately after sub-paragraph (ii), of the following sub-paragraphs:—

“ (iii) any expert, adviser, technician or official whose salary or principal emolument is not payable by the Government of Ceylon and who is brought to Ceylon by the Government of Ceylon through any Specialised Agency of the United Nations Organisation, or under the Point Four Assistance Programme of the Government of the United States of America, or through the Colombo Plan Organisation (including its Technical Assistance Bureau) or any similar organisation approved by the Minister; and

(iv) any trainee from abroad who is sent to Ceylon under any of the Technical Co-operation Programmes of the United Nations Organisation and its Specialised Agencies, or of the Colombo Plan Organisation, or of any similar organisation approved by the Minister:”