



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

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**EMBARKATION TAX (SPECIAL PROVISIONS)  
ACT, No. 65 OF 1988**

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**[Certified on 17th December, 1988]**

*Printed on the Orders of Government*

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*Embarkation Tax (Special Provisions)*  
*Act, No. 65 of 1988*

[Certified on 17th December, 1988]

L.D.—O.34/88.

AN ACT TO AMEND THE AIR NAVIGATION ACT; TO VALIDATE THE COLLECTION OF EMBARKATION TAXES BY THE AIRPORTS AUTHORITY AND THE AGENT APPOINTED UNDER THE AIR NAVIGATION ACT; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

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

Short title.

1. This Act may be cited as the Embarkation Tax (Special Provisions) Act, No. 65 of 1988.

Amendment  
of section 23  
of Chapter  
365.

2. Section 23 of the Air Navigation Act is hereby amended as follows:—

(1) by the insertion immediately after subsection (2) of that section, of the following subsection:—

“(2A) From and after the coming into force of this section and notwithstanding anything in the Embarkation Tax Act, No. 19 of 1961 the embarkation tax levied under that Act, from a person leaving Sri Lanka by aircraft shall, be collected by the Agent and not by the operator of that aircraft as required by section 4 of the Embarkation Tax Act, No. 19 of 1961. All taxes collected by the Agent under this subsection shall be held by him for, and on behalf of, the Government.”; and

(2) in subsection (3) of that section, by the substitution, for the words “collected or recovered by him on behalf of the Government”; of the words “collected or recovered by him on behalf of the Government (including the embarkation taxes collected by him under subsection (2A))”.

3. All moneys lying to the credit of the Airport Fund established under section 6 of the Embarkation Tax Act, No 19 of 1961, on the day immediately preceeding the date of commencement of this Act, shall with effect from the date of commencement of this Act, stand transferred to the Consolidated Fund.

Moneys lying  
to the credit  
of Airport  
Fund, to  
stand  
transferred  
to the  
Consolidated  
Fund.

4. (1) The collection by the Airports Authority, during the period commencing on August 1, 1979, and ending on March 24, 1983, of embarkation taxes from persons leaving Sri Lanka by aircraft, shall be deemed not to have been or to be, invalid by reason only of the fact that the Airports Authority was not empowered to collect such taxes.

Validation

(2) The collection by the Agent, during the period commencing on the date of the Order made under section 21A of the Air Navigation Act and ending on the date of commencement of this Act, of the embarkation taxes from persons leaving Sri Lanka by aircraft, shall be deemed not to have been or to be invalid by reason only of the fact that such Agent was not empowered to collect such taxes during that period.

(3) Every operator of an aircraft who has failed to collect the embarkation tax during the period commencing on August 1, 1979 and ending on the date of commencement of this Act, from a person leaving Sri Lanka by that aircraft, is hereby indemnified against all legal proceedings under the Embarkation Tax Act, No. 19 of 1961 or any other law arising out of such failure.

(4) No Order made under subsection (3) of section 23 of the Air Navigation Act, before the date of commencement of this Act, shall be deemed to have been, or to be invalid by reason only of the fact that such Order was made in respect of fees, taxes, charges collected by the Agent, which included embarkation taxes collected by the Agent, from persons leaving Sri Lanka by aircraft.

(5) In this section—

“Airports Authority” means the Airports Authority of Sri Lanka established by the Airports Authority Act, No. 46 of 1979;

“Agent” means the Agent appointed under section 21A of the Air Navigation Act;

“embarkation tax” means the embarkation tax levied under section 4 of the Embarkation Tax Act, No. 19 of 1961; and

“operator” in relation to an aircraft, has the same meaning as in the Embarkation Tax Act, No. 19 of 1961.