



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

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**FINANCE (AMENDMENT)  
ACT, No. 15 OF 1982**

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**[Certified on 25th March, 1982]**

*Printed on the Orders of Government*

**Published as a Supplement to Part II of the Gazette of the Democratic  
Socialist Republic of Sri Lanka of March 26, 1982**

**PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA**

**TO BE PURCHASED AT THE GOVT. PUBLICATIONS BUREAU, COLOMBO**

**Price : 35 cents**

**Postage : 50 cents**

[Certified on 15th March, 1982]

L. D.—O. 51/81

AN ACT TO AMEND THE FINANCE LAW, No. 47 OF 1973

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

1. This Act may be cited as the Finance (Amendment) Act, No. 15 of 1982. Short title.

2. The long title of the Finance Law, No. 47 of 1973 (hereinafter referred to as the "principal enactment") is hereby amended by the substitution for the words "private cars", of the words "certain motor vehicles". Amendment of the long title of Law No. 47 of 1973.

3. The title of Part I of the principal enactment is hereby amended by the substitution, for the words "private cars", of the words "certain motor vehicles". Amendment of the title of Part I of the principal enactment.

4. Section 2 of the principal enactment is hereby amended as follows:— Amendment of section 2 of the principal enactment.

(1) by the renumbering of section 2 as subsection (1) of that section;

(2) in the renumbered subsection (1) of that section—

(a) by the substitution for the words and figures "on November 10, 1972," of the words and figures "on and after November 10, 1972, but prior to March 23, 1981,"; and

(b) by the substitution for the words "after that date as a private car, shall pay a levy (hereinafter referred to as "the levy")", of the words and figures "after November 10, 1972, as a private car shall pay a levy"; and

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

(2) Every person who, on or after March 23, 1981, becomes the first owner of a motor car registered on or after that date shall pay the levy as provided in section 3(1A) and in accordance with such regulations as may be made in that behalf under this Law:

Provided, however, that the provisions of this subsection shall not apply to any person who is exempted from payment of revenue licence fee under section 31(4) of the Motor Traffic Act.

In this subsection and in section 3(1A) "motor car" shall have the same meaning as in the Motor Traffic Act.

Amendment  
of section 3  
of the  
principal  
enactment.

5. Section 3 of the principal enactment is hereby amended as follows:—

(1) in subsection (1) of that section, by the substitution, for the words "They levy shall be paid", of the words and figures "The levy under section 2(1) shall be paid";

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

"(1A) The levy under section 2(2) shall be paid to the appropriate licensing authority on or before May 31, 1982, or before the expiry of a period of three months from the date on which the vehicle was first registered as a motor car, whichever is later.";

(3) in subsection (2) of that section, by the substitution, for the words and figures "to pay the levy on or before the date on which such levy falls due for payment in terms of subsection (1)", of the words and figures "to pay the levy referred to in subsection (1) or in subsection (1A) (hereinafter referred to as the "levy") on or before the dates on which such levy falls due for payment"; and

(4) in subsection (4) of that section, by the substitution, for the word and figures "subsection (1),", of the words and figures "subsection (1) or subsection (1A),".