



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

TAX RESERVE CERTIFICATES
(AMENDMENT)

ACT, No. 12 OF 1981

[Certified on 27th February, 1981]

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**Tax Reserve Certificates (Amendment)
Act, No. 12 of 1981**

[Certified on 27th February, 1981]

L.D.—O. 45/80.

**AN ACT TO AMEND THE TAX RESERVE CERTIFICATES ACT,
No. 22 OF 1957.**

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

1. This Act may be cited as the Tax Reserve Certificates (Amendment) Act, No. 12 of 1981.

Short
title.

2. The Tax Reserve Certificates Act, No. 22 of 1957, is hereby amended by the repeal of section 5 of that Act and the substitution therefor of the following section: —

Replace-
ment of
section 5 of
Act No. 22 of
1957.

"Surrender
of
certificates
in
payment of
income
tax,
personal
tax,
profits
tax,
wealth
tax, gifts
tax or
estate duty.

5. A certificate holder shall be entitled to surrender the certificate to the Commissioner-General of Inland Revenue in payment or part payment, with the surrender value of the certificate under section 6, of any sum that may be due from the certificate holder as income tax, personal tax, profits tax, wealth tax, gifts tax or estate duty (hereinafter in this Act sometimes referred to as the tax).".

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