



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

**TURNOVER TAX (AMENDMENT)
ACT, No. 47 OF 1984**

[Certified on 28th December, 1984]

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L.D.—O.69/84

AN ACT TO AMEND THE TURNOVER TAX ACT, NO. 69 OF 1981

BE it enacted by the Parliament³ of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Turnover Tax (Amendment) Act, No. 47 of 1984.

Short Title.

2. Section 5 of the Turnover Tax Act, No. 69 of 1981 (hereinafter referred to as the “principal enactment”) is hereby amended by the repeal of sub-paragraph (1) of paragraph (d) of subsection (1) of that section and the substitution of the following sub-paragraph therefor :—

Amendment of section 5 of Act No. 69 of 1981.

“(1) when such articles were imported the aggregate of—

(a) the value of such articles ascertained for the purpose of custom duty in accordance with the Customs Ordinance ; and

(b) the amount of custom duty, if any, paid on such articles ;

increased by ten *per centum*. ”.

3. Section 10 of the principal enactment as amended by Act No. 39 of 1983, is hereby amended by the substitution for the words “ fifteen million rupees, ” in the proviso thereto, of the words “ five million rupees , ”.

Amendment of section 10 of the principal enactment.

4. The amendment made to the principal enactment by section 2 of this Act shall be deemed for all purposes to have come into operation at midnight of November 14, 1984 and accordingly any tax collected during the period commencing at midnight of November 14, 1984 and ending on the date of commencement of this Act from an importer in accordance with section 5 of the principal enactment as amended by section 2 of this Act shall be deemed to have been and to be validly levied and collected.

Retrospective effect of section 2.

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