



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

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**TOBACCO TAX (AMENDMENT)  
ACT, No. 5 OF 1979**

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**[Certified on 18th January, 1979]**

*Printed on the Orders of Government*

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*Tobacco Tax (Amendment) Act, No. 5 of 1979*

[Certified on 18th January, 1979]

L.D.—O. 37/77.

AN ACT TO AMEND THE TOBACCO TAX ACT

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

1. This Act may be cited as the Tobacco Tax (Amendment) Act, No. 5 of 1979. Short title.

2. Section 14 of the Tobacco Tax Act (as amended by Act No. 9 of 1965) is hereby further amended by the substitution, for the definition of “cigarette”, of the following definition :— Amendment  
of section 14  
Chapter 245.

“cigarette” means tobacco whether cut, crushed, broken or powdered—

(i) rolled in any type of wrapper (other than tobacco leaf or tobacco leaf meant for the manufacture of beedi) ; and

(ii) intended for smoking ;’.

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