



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

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**PROVINCIAL COUNCILS  
(TRANSFER OF STAMP DUTY) (AMENDMENT)**

**A**

**BILL**

**to amend the Provincial Councils (Transfer of Stamp Duty)  
Act, No. 13 of 2011**

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*Presented by the Minister of Finance on 10th of December, 2021*

*(Published in the Gazette on November 22, 2021)*

*Ordered by Parliament to be printed*

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**[Bill No. 98]**

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*STATEMENT OF LEGAL EFFECT*

*Clause 2:* This clause amends section 2 of the Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011 and the legal effect of the section as amended is to provide for refunding any stamp duty overpaid or erroneously paid.

*Provincial Councils*  
*(Transfer of Stamp Duty) (Amendment)*

L. D.— O. 33/2021

AN ACT TO AMEND THE PROVINCIAL COUNCILS  
(TRANSFER OF STAMP DUTY) ACT, NO. 13 OF 2011

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

**1.** This Act may be cited as the Provincial Councils (Transfer of Stamp Duty) (Amendment) Act, No.     of 2021. Short title

5     **2.** Section 2 of the Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011 is hereby amended as follows:— Amendment  
to section 2  
of Act, No.  
13 of 2011

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

10     (2) in renumbered subsection (1) of that section, by the substitution for the words “revenue so collected.”, of the following words:—

“revenue so collected:

15     Provided however, any person who proves to the satisfaction of the Commissioner-General by a claim made in writing that he has paid any stamp duty—

(a) in excess of the amount properly payable by him; or

20     (b) erroneously on an instrument to which such stamp duty relates and is found that he was not liable to pay such stamp duty under the provisions of the Stamp Duty (Special Provisions) Act, No. 12 of 2006,

25     shall be refunded the amount so paid, out of any amount collected as stamp duty during any period prior to transfer to the Provincial Councils.”; and

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*Provincial Councils*  
*(Transfer of Stamp Duty) (Amendment)*

- (3) by the addition immediately after renumbered subsection (1) of the following:—

5           “(2) The provisions of section 11 of the Stamp Duty (Special Provisions) Act, No. 12 of 2006 shall apply to all claims for refund under this section.

          (3) For the purpose of this section, “Commissioner-General” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017.”.

- 10       **3.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail. Sinhala text  
to prevail in  
case of  
inconsistency

