



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

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**EXCISE (AMENDMENT)**

**A**

**BILL**

**to amend the Excise Ordinance (Chapter 52)**

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*Presented by the Minister of Finance  
on 08th of August, 2019*

(Published in the Gazette on July 12, 2019)

*Ordered by Parliament to be printed*

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**[Bill No. 292]**

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*STATEMENT OF LEGAL EFFECT*

*Clause 2* : This clause amends section 35 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the “principal enactment”) and the legal effect of the section as amended is to expand the provisions to arrest the offenders without a warrant.

*Clause 3* : This clause amends section 52 of the principal enactment and the legal effect of the section as amended is to extend the scope of the section to empower the Magistrate to take cognizance of more offences.

*Excise (Amendment)*

L.D.—O. 46/2018

AN ACT TO AMEND THE EXCISE ORDINANCE (CHAPTER 52)

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

**1.** This Act may be cited as the Excise (Amendment) Act, No. of 2019. Short title.

5       **2.** Section 35 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) thereof by the substitution for the words and figures, “section 46 or section 47;” of the words and figures, “section 46, section 47 or paragraph (a) of section 48;”. Amendment of section 35 of the Excise Ordinance (Chapter 52)

**3.** Section 52 of the principal enactment is hereby amended in subsection (1) thereof as follows:- Amendment of section 52 of the principal enactment.

(1) by the repeal of paragraph (a) thereof and the substitution therefor of the following:-

15       “(a) under section 46, section 47 or paragraph (a) of section 48, except on his own knowledge or suspicion or on the complaint or report of an excise officer or a police officer:

20               Provided however, where a police officer makes a complaint or produces a report under paragraph (a) of section 48, such officer shall be an officer not below the rank of a sub inspector and shall obtain the written sanction of the Commissioner-General of Excise or any other officer authorised by the Commissioner-General of Excise;”;

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(2) in paragraph (b) thereof,-

(a) by the substitution for the words and figure,  
“under section 48” of the words and figure  
“under paragraph (b) or (c) of section 48”; and

5 (b) by the substitution for the words, “on that  
behalf.” of the words “on that behalf; or”; and

(3) by the insertion immediately after paragraph (b)  
thereof of the following:-

10 “(c) under section 50, except on his own knowledge  
or suspicion or on the complaint or report of  
an excise officer.”.

**4.** 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.

