



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

EXCISE (AMENDMENT)

A

BILL

to amend the Excise Ordinance (Chapter 52)

*Presented by the Minister of Finance and Mass Media
on 19th of July, 2018*

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Ordered by Parliament to be printed

[Bill No. 260]

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STATEMENT OF LEGAL EFFECT

Clause 2 : This clause amends section 30 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the “principal enactment”) and the legal effect as amended is to expand the Categories of persons required to keep instruments.

Clause 3 : This clause amends section 32 of the principal enactment and the legal effect as amended is to empower the Minister to make rules for the issue of security features to be affixed on an excisable article and to levy charges for the provision of such security features, with a view to eliminate any revenue loss from duties on an excisable article.

Excise (Amendment)

L.D.—O. 21/2018

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 2018. Short title.

5 **2.** Section 30 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the “principal enactment”) is hereby amended as follows:— Amendment
of section 30
of the Excise
Ordinance
(Chapter 52)

10 (1) in subsection (1) by the substitution for the words “Every person who manufactures or sells excisable article under a licence” of the words “Every person who imports, exports, transports, manufactures, sells, possess or stores any excisable article under a licence, permit or pass;

15 (2) in the marginal note to that section for the words “certain licensees” of the words “holder of a licence, permit or pass”.

3. Section 32 of the principal enactment is hereby amended by the insertion immediately after paragraph (j) of the following new paragraphs:— Amendment
of section
32 of the
principal
enactment.

20 “(ja) prescribing the types of security features to be affixed on an excisable article when such excisable article is imported, exported, transported, manufactured, sold, possessed or stored;

25 (jb) levying charges for issuing of the security features referred to in paragraph (ja) to be affixed on an excisable article when such excisable article is imported, exported, transported, manufactured, sold, possessed or stored;”.

- 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 any
inconsistency.

