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L.D.—O. 21/2000

AN ACT TO A

BE it enacted by t
Republic of Sri La

1. This Act m
(Amendment) Act,

2. Section 2 o
of 1991 (hereinafte
as last amended by
subsection (1) of th

(1) in paragraph
for the wor
words “tele

(2) by the addi
following p

“(e) carrie
any d
in par

3. Section 3 o
by Act No. 37 of 19

(1) by the repo
substitution

“(1) Subj
Act,
to w

(a)

(2) in

(a)

(b)

*National Security
Act, 1947*

(c) by the addition, at the end of the following paragraph—

“(f) any sum received from —

(A) the proceeds of the following

(i) supplies

(ii) merchandise

(iii) supplies

(iv) transport

(v) leases

(vi) representations
such as
Government
of

(vii) education
ins

(viii) services
not
supplies
com
bri
serv
an
tel

(ix) services
an
rel
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4. Section 4 of the
as follows :—

(1) In paragraph
the words and
on or after Jan
“for every qu
1999 but prio

(2) by the addition
section, of the

“(j) for the quarter

(i) an amount

(A) five
of
to

(B) on
pe
ma
eq
co
M

for the period
ending on M
the fifteenth

(ii) an amount

(A) six
of
to

(B) on
pe
m

for the period
May 31, 2000
June 2000 ;

(iii)

(k) for e

(i)

for the
fifteenth

(ii)

*National Security
Act, 1997*

- (B) one half of the value of any person's interest in any manufactured equipment, coach or Motor Transport

for the second month after the fifteenth day of the third

- (iii) the amount of the tax for that quarter less the amounts paid in respect of the provisions of section 10(ii) of this part of the Act on the first day of the month next following that of that quarter

5. Section 10 of the proviso by Act No. 37 of 1997 is amended immediately after the definition of "business" as follows :—

* "business of providing services" includes the business of leasing

6. The Schedule to the Act is amended as follows :—

(1) in item 9 of that schedule the words and figures "every quarter of every year commencing on or after January 1, 1999" are substituted by the words "every quarter of every year commencing on or after January 1, 2000";

(2) by the addition, at the end of the Schedule, of the following items :—

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*National Sec
Act,*

8. (1) Where a person by section 4 of the principal Act, to pay to the Commissioner-General, in respect of a turnover on which this Act is deemed to be in default after the expiration of the period from May 1 of this Act, an amount in respect of the turnover of that period, and such person shall be deemed to be a defaulter within the meaning of that section of the principal Act, within thirty days after the expiration of that period, the difference between the amount so paid and the amount required by section 4 of the principal Act, to pay for that period, as though he had not so paid, such difference shall be deemed to be in default after the expiration of that period, and such person shall be deemed to be a defaulter within the meaning of that section of the principal Act, from that date.

(2) Where a person by section 4 of the principal Act, to pay to the Commissioner-General, in respect of a turnover on which this Act is deemed to be in default after the expiration of the period from May 1 of this Act, an amount in respect of the turnover of that period, and such person shall be deemed to be a defaulter within the meaning of that section of the principal Act, within thirty days after the expiration of that period, the difference between the amount so paid and the amount required by section 4 of the principal Act, to pay for that period, as though he had not so paid, such difference shall be deemed to be in default after the expiration of that period, and such person shall be deemed to be a defaulter within the meaning of that section of the principal Act, from that date.

9. (1) The amendments made by the amendment Act, by section 3 of the amendment Act, for the purposes to have come into force on the day of the commencement of this Act.

(2)
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Sinhala text to
prevail in case of
inconsistency.

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