



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

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**EXCISE (AMENDMENT)  
ACT, No. 37 OF 1990**

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**[Certified on 11th October, 1990]**

*Printed on the Orders of Government*

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Excise (Amendment) Act, No. 37 of 1990

[Certified on 11th October, 1990.]

L.D.—O 32/89

AN ACT TO AMEND THE EXCISE ORDINANCE

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. 37 of 1990. Short title.

2. Section 32 of the Excise Ordinance (hereinafter referred to as "the principal enactment") is hereby amended as follows:— Amendment of section 32 of Chapter 32.

(1) in paragraph (p) of subsection (2) of that section by the substitution for the words "to be used therewith.", of the words "to be used therewith;"; and

(2) by the addition at the end of subsection (2) of that section of the following new paragraph:—

" (q) prescribing a scheme for the payment of rewards to excise officers and informers, out of the Reward Fund established under section 58A."

3. Section 35 of the principal enactment is hereby amended in subsection (2) of that section as follows:—

Amendment of section 35 of the principal enactment.

(1) by the substitution, for the words "fifty rupees", of the words "five thousand rupees"; and

(2) by the substitution, for the words "six weeks", of the words "two months".

4. Section 46 of the principal enactment is hereby amended by the substitution for all the words from "shall be guilty" to "so continued" of the words "shall be guilty of an offence, and be liable on conviction—"

Amendment of section 46 of the principal enactment.

(i) in the case of an offence referred to in paragraph (a), (c), (d), (e), (f), (g) or (h) to imprisonment of either description for a term which may extend to one year or to a fine which may extend to one hundred thousand rupees, or to both such imprisonment and fine, and where the act hereby penalised is continued after conviction he shall be liable to a further fine of ten thousand rupees for each day during which the offence is so continued; and

- (ii) in the case of an offence referred to in paragraph (b) to imprisonment of either description for a term not less than six months and not exceeding five years or to a fine which may extend to one hundred thousand rupees or to both such imprisonment and fine and where the act hereby penalised is continued after conviction he shall be liable to a further fine of fifteen thousand rupees for each day during which the offence is so continued."

5. Section 47 of the principal enactment is hereby amended in subsection (1) of that section, as follows:—

Amendment of section 47 of the principal enactment.

- (1) by the substitution, for the words "six months", of the words "one year"; and
- (2) by the substitution, for the words "one thousand rupees," of the words "one hundred thousand rupees,".

6. Section 48 of the principal enactment is hereby amended by the substitution, for the words "two hundred rupees," of the words "five thousand rupees,".

Amendment of section 48 of the principal enactment.

7. Section 50 of the principal enactment is hereby amended by the substitution, for the words "one hundred rupees," of the words "ten thousand rupees,".

Amendment of section 50 of the principal enactment.

8. Section 56 of the principal enactment is hereby amended by the substitution, for the words "one thousand rupees," of the words "five hundred thousand rupees,".

Amendment of section 56 of the principal enactment.

9. The following new section is hereby inserted immediately after section 58, and shall have effect as section 58A of the principal enactment:—

Insertion of new section 58A in principal enactment.

Excise  
Reward  
Fund.

58A. (1) There shall be established a Fund to be called the Excise-Reward Fund (in this section referred to as "the Fund") which shall be under the control of the Excise Commissioner.

(2) There shall be paid into the Fund all sums of money, received under section 56, in composition of offences committed under this Ordinance or in lieu of cancellation or suspension of a licence, permit or pass issued under this Ordinance.

(3) There shall be paid out of the Fund, all payments required to be made as rewards to excise officers and informers, in accordance with the scheme prescribed by rules made under section 32.

10. 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.

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