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### PART IV (B) — LOCAL GOVERNMENT

(Separate paging is given to each language of every Part in order that it may be filed separately)

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## IMPORTANT NOTICE REGARDING ACCEPTANCE OF NOTICES FOR PUBLICATION IN THE WEEKLY "GAZETTE"

ATTENTION is drawn to the Notification appearing in the 1st week of every month, regarding the latest dates and times of acceptance of Notices for publication in the weekly *Gazettes*, at the end of every weekly *Gazette* of Democratic Socialist Republic of Sri Lanka.

All Notices to be published in the weekly *Gazettes* shall close at 12.00 noon of each Friday, two weeks before the date of publication. All Government Departments, corporations, Boards, etc. are hereby advised that Notifications fixing closing dates and times of applications in respect of Post-Vacancies, Examinations, Tender Notices and dates and times of Auction Sales, etc. should be prepared by giving adequate time both from the date of despatch of notices to Govt. Press and from the date of publication, thereby enabling those interested in the contents of such notices to actively and positively participate please note that inquiries and complaints made in respect of corrections pertaining to notification will not be entertained after **three months** from the date of publication.

All Notices to be published in the weekly *Gazettes* should reach Government Press two weeks before the date of publication *i.e.* Notices for publication in the weekly *Gazette* of 25th March, 2011 should reach Government Press on or before 12.00 noon on 11th March, 2011.

LAKSHMAN GOONEWARDENA, Government Printer.

Department of Govt. Printing, Colombo 08, January 01, 2011.

#### **Local Government Notifications**

#### KOTIKAWATTA MULLERIYAWA PRADESHIYA SABHA

#### Notice under section 24(1) of Pradeshiya Sabha Act, No. 15 of 1987

IN terms of section 24(1) of the Pradeshiya Sabha Act, No. 15 of 1987 it is hereby notified that five (5) roads will be declared as they belong to the Kotikawatta Mulleriyawa Pradeshiya Sabha in the Divisional Secretaries Division of Kolonnawa in the Colombo District of the Western Province.

It is hereby informed that if any objection is lodged by the general public in the area or the proprietary parties as the owners of that lands relating to the roads the procedure as stipulated under section 24(2) of the Pradeshiya Sabha Act, No. 15 of 1987, should be followed to prove their claim within three months from the date of publication of this notice in the *Gazette*.

It is hereby notified for the information of the general public that it no objection is made in regard to this ntoice within this period the roads referred to in the Schedule will be accepted and controlled as such roads belong to the Kotikawatta Mulleriyawa Pradeshiya Sabha.

Prasanna Gunasinghe Solangarachchi, Chairman, Kotikawatta Mulleriyawa Pradeshiya Sabha.

Head Office, Kotikawatta Mulleriyawa Pradeshiya Sabha, 24th February, 2011.

#### SCHEDULE

		Start of the	End of the	Length	М.	
No.	Name of the Road	Road	Road			Width M.
		Assesment No.	Assesment No.	Concrete	Tar	
01.	1st Lane, Manigamulla, Gothatuwa	154	156/4	90		03
02.	Nalaka Somawardana Mawatha, Kotikawatta	32/7	53/3		341	5.50
03.	Bodiraja Mawatha, Kotuwila	307/1	313/H3	186		3.50
04.	2nd Lane, Weliwala	171/5	170/6	197		3.23
05.	Moragahawatta Road, Hospital Road, Angoda	519/A	508/1/A		100	03

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#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

TAXES ON LAND SALE UNDER SECTION 154(1)

AS per the section 154(1) of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-04-21 taken at the meeting of the Pradeshiya Sabha held on 29th November, 2010 the Sabha has decided to impose a tax of 1% of the sale value of lands which are situated within the area of Hambantota Pradeshiya Sabha and sold in a Public Auction or any other manner by an Auctioneer or Broker or his employee or representative and the said tax should be paid to Hambantota Pradeshiya Sabha.

It is further notified that this tax will take effect from 01st January, 2011.

Gamini Samaragunarathna, Chairman, Pradesniya Sabha - Hambantota.

#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

AS per the section 134(1) of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-07-24 taken at the meeting of the Pradeshiya Sabha held on 29th November, 2010 the Sabha has decided to impose an annual assessment tax of 9% of annual value of all movable and immovable properties situated within areas declared as developed areas within area of Hambantota Pradeshiya Sabha for the year 2011.

In making payments of such tax following discounts will be given as per the section 134(7) of Pradeshiya Sabha Act, No. 15 of 1987.

Discount of 10% in case tax is paid in single installment before 31st January and 5% if paid within first month of quarters ending respectively 31st of March, 30th of June, 30th of September and 31st of December of 2011.

This assessment tax is subject to limitations and exemptions that may be ordered under section 135 of Pradeshiya Sabha Act, No. 15 of 1987 and surcharge of 15% regarding empty lands and residences and 20% on other property will be recovered if the tax is not paid within the given period of time.

Gamini Samaragunarathna, Chairman, Pradeshiya Sabha - Hambantota.

Hambantota Pradeshiya Sabha, Sisilasagama, Mirijjawila, Hambantota, 23rd December, 2010.

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#### **Miscellaneous Notices**

#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

AS per the section 149 of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-01-18 taken at the meeting of the Pradeshiya Sabha held on 29th November, 2010, the Sabha has decided to impose and recover annual permit fee on the annual value of the following businesses mention in following Schedule within the area of Hambantota Pradeshiya Sabha for the year, 2011.

It is hereby further notified that these permit fees is liable to amend at the discretion of the Sabha.

Gamini Samaragunarathna, Chairman, Pradeshiya Sabha - Hambantota.

#### SCHEDULE No. 01

#### Permit fees under section 149

	Type of the Business/Industry	Annual income not exceeding Rs. 750 Rs. cts.	Annual income from Rs. 750 to Rs. 1,500 Rs. cts.	Annual income over Rs. 1,500 Rs. cts.
01.	Maintenance of a place of selling vegetable	400 0	600 0	800 0
	Maintenance of a place of selling fruits	400 0	600 0	800 0
	Maintenance of a tea or coffee shop	300 0	400 0	600 0
	Maintenance of a bakery	500 0	750 0	1,000 0
	Maintenance of a hotel	500 0	750 0	1,000 0
	Maintenance of a shed of cattle	250 0	500 0	750 0
	Maintenance of a shed of pigs	200 0	400 0	600 0
	Maintenance of a chicken farm	500 0	750 0	1,000 0
09.	Maintenance of a place of accommodation	500 0	750 0	1,000 0
	Maintenance of a place of selling meat -			,
	(i) Maintenance of a place of selling beef	500 0	750 0	1,000 0
	(ii) Maintenance of a place of selling venision	500 0	750 0	1,000 0
	(iii) Maintenance of a place of selling chicken	500 0	750 0	1,000 0
	(iv) Maintenance of a place of selling fork	500 0	750 0	1,000 0
11.	Maintenance of a tailor shop	400 0	600 0	800 0
12.	Maintenance of a lath machine	500 0	750 0	1,000 0
13.	Maintenance of a cushion workshop	500 0	750 0	1,000 0
14.	Maintenance of a place of producing or selling ice cream or sherbet	200 0	400 0	600 0
	Maintenance of a place of collecting milk	500 0	750 0	1,000 0
16.	Maintenance of a place of producing or storing curd, youghurt, ghee	500 0	750 0	1,000 0
17.	Maintenance of a place of producing fruit juice or syrup	500 0	7500	1,000 0
18.	Maintenance of a place of storing tea whole sale	500 0	750 0	1,000 0
19.	Maintenance of a place of producing or storing citronella oil	500 0	750 0	1,000 0
20.	Maintenance of a place of manufacturing, storing or selling boxes of matche	es 500 0	750 0	1,000 0
21.	Maintenance of a place of producing or storing coconut oil over 50 litre	500 0	750 0	1,000 0
	Maintenance of a place of storing or selling sulphur	500 0	750 0	1,000 0
	Maintenance of a place of storing or selling cool drinks over 01 gross	200 0	400 0	600 0
	Maintenance of a place of manufacturing cool drinks	500 0	750 0	1,000 0
	Maintenance of a place of producing, storing or selling bricks	300 0	600 0	900 0
	Maintenance of a place of storing and selling fire wood	300 0	400 0	500 0
	Maintenance of a place of storing or selling timber	500 0	750 0	1,000 0
	Maintenance of a saw mill operated manually	400 0	600 0	800 0
	Maintenance of a saw mill operated machines	500 0	750 0	1,000 0
	Maintenance of a place of storing and selling empty gunny bags	2500	500 0	7500
	Maintenance of a place of producing, storing and selling coconut shell charcoal	250 0	500 0	750 0
	Maintenance of a place of storing or selling used newspapers or papers	250 0	500 0	750 0
	Maintenance of a place of purchasing or storing or selling hay	500 0	750 0	1,000 0
	Maintenance of a place of storing or selling cotton wool	100 0	200 0	300 0
	Maintenance of a place of repairing motor cycles	300 0	500 0	750 0
	Maintenance of a place of batik printing or painting clothes	2500	500 0	750 0
37.	Maintenance of a metal crusher or place of producing and selling cabook or metal	500 0	750 0	1,000 0
38	Maintenance of a place of spray painting	500 0	750 0 750 0	1,000 0
	Maintenance of a place of spray painting  Maintenance of a place of producing and selling coir or other type of fibre	100 0	200 0	300 0
	Maintenance of a place of producing and sening conflored type of fibre Maintenance of a place of producing, storing or selling copra	500 0	750 O	1,000 0
	Maintenance of a place of manufacturing or storing or selling			
40	mentholated spirit	250 0	400 0	600 0
42.	Maintenance of a rice mill using electricity	400.0	600.0	000.0
	From 01 to 10 horse power	400 0	600 0	800 0
	From 10 to 20 horse power	450 0	700 0	900 0
	Over 20 horse power	500 0	750 0	1,000 0

	Type of the Business/Industry	Annual income not exceeding Rs. 750	Annual income from Rs. 750 to Rs. 1,500	Annual income over Rs. 1,500
		Rs. cts.	Rs. cts.	Rs. cts.
43	Maintenance of a rice mill using fuel			
73.	From 01 to 10 horse power	200 0	400 0	6000
	From 10 to 20 horse power	300 0	600 0	900 0
	Over 20 horse power	500 0	7500	1,000 0
44.	Maintenance of a welding shop using electricity or gas	500 0	750 0	1,000 0
	Maintenance of a place of charging or repairing batteries	2000	300 0	500 0
	Maintenance of a place of producing or selling fire works or crackers	250 0	500 0	750 0
	Maintenance of a place of manufacturing or selling tractor tailers or trolleys	500 0	750 0	1,000 0
48.	Maintenance of a garage using no machines	250 0	500 0	750 0
49.	Maintenance of a garage using machines	500 0	750 0	1,000 0
50.	Maintenance of a place of filling, storing or selling gas	500 0	750 0	1,000 0
51.	Maintenance of a place of storing and selling petrol, diesel,			
	kerosene oil or oil	500 0	7500	1,000 0
	Maintenance of a place of storing or selling agro chemicals or fertilizer	500 0	750 0	1,000 0
53.	Maintenance of a place of manufacturing aluminium items or barbed wire			
	or nails	500 0	750 0	1,000 0
	Maintenance of a gem mine or a place of mining gem	500 0	750 0	1,000 0
55.	Maintenance of a place of storing or selling at whole sale level			
	perishable food like sugar, floor, salt, chilies, yams, dried fish	500 0	750 0	1,000 0
56.	Maintenance of a place of storing or selling at retail sale level			
	contaminatory food like sugar, flour, salt, chilies, yams, dried fish	250 0	500 0	750 0
	Maintenance of a place of producing or selling animal food	300 0	600 0	900 0
	Maintenance of a place of producing and selling cement products	250 0	500 0	750 0
	Maintenance of a place of producing or selling tobacco, cigars and beedi	300 0	4500	600 0
60.	Maintenance of a place of producing or selling shoes, leather products or	•••	<b>*</b> 0000	==0.0
<b>61</b>	rexcine products	250 0	500 0	750 0
	Maintenance of a place of manufacturing or selling furniture	500 0	750 0	1,000 0
	Maintenance of a place of producing or selling cane products	500 0	750 0	1,000 0
	Maintenance of a place of selling chilled fish or meat	500 0	750 0	1,000 0
	Maintenance of a place of mining and selling sea shells	250 0	500 0	800 0
03.	Maintenance of a place of producing and selling sea shells, lime or lime stone	500 0	750 0	1,000 0
66	Maintenance of a place of storing and selling animal bones and skin	250 0	500 0	750 0
	Maintenance of a place of making pulp of coconut husks and timber	100 0	250 0	400 0
	Maintenance of a carpenter's workshop	250 0	500 0	750 0
	Maintenance of a factory of wood working	500 0	750 0	1,000 0
	Maintenance of a flace of vulcanizing tyre and tubes	300 0	400 0	600 0
	Maintenance of a place of repairing or rebuilding tyres	500 0	750 0	1,000 0
	Maintenance of a grinding mill of grains, pulse crops or	300 0	7500	1,000 0
,	spices using machines	500 0	750 0	1,000 0
73.	Maintenance of a place of packing and selling food items like grains,	2000	,,,,,	1,000 0
	spices, pulse crop or salt	500 0	750 0	1,000 0
74.	Maintenance of a place of producing or storing vinegar or vegetable oil	500 0	750 0	1,000 0
	Maintenance of a place of producing and selling confectionery	300 0	4500	600 0
	Maintenance of a place of producing and selling toddy, treacle or juggery	500 0	750 0	1,000 0
	Maintenance of a place of storing betel leaves, areconut and tobacco	200 0	400 0	600 0
	Maintenance of a place of producing soap	500 0	750 0	1,000 0
	Maintenance of a place of producing or storing sand papers, wicks, chalk,			
	candles, incense sticks, washing blue, talcum powder, gas mantles	500 0	750 0	1,000 0
80.	Maintenance of a place of repairing air conditioners, refrigerators and			
	deepfreezers	500 0	750 0	1,000 0
		300 0	450 0	600 0
	Maintenance of a salon	300 0	4300	000 0
82.	Maintenance of a salon  Maintenance of a business of transporting fuel  Maintenance of a place of producing or storing salt	500 0 500 0 500 0	750 0 750 0	1,000 0 1,000 0

#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

As per the section 150(1) of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-02-19 tkaen at the meeting of the Pradeshiya Sabha held on 29th November, 2010, the Sabha has decided to impose and recover annual business tax (industries) on the annual value of the following businesses within the area of Hambantota Pradeshiya Sabha mentioned in the following Schedule No. II for the year, 2011.

It is hereby further notified that these business taxes are liable to amend at the discretion of the Sabha.

Gamini Samaragunarathna, Chairman, Pradeshiya Sabha - Hambantota.

Hambantota Pradeshiya Sabha, Sisilasagama, Mirijjawila, Hambantota, 23rd December, 2010.

#### SCHEDULE NO. II

#### Business Taxes under section 150(1)

	Type of the Business	Annual income not exceeding Rs. 750 Rs. cts.	Annual income from Rs. 750 to Rs. 1,500 Rs. cts.	Annual income over Rs. 1,500 Rs. cts.
01.	Maintenance of a place of storing or selling new or ued tyres, tubes	500 0	750 0	1,000 0
02.	Maintenance of a place of repairing bicycles	100 0	2000	3000
03.	Maintenance of a blacksmith's workshop not using machines	300 0	450 0	600 0
04.	Maintenance of a blacksmith's workshop using machines	500 0	750 0	1,000 0
05.	Maintenance of a press	500 0	750 0	1,000 0
06.	Maintenance of a garment factory	500 0	750 0	1,000 0
07.	Maintenance of a place of producing or selling products made of coir			
	or other fiber	300 0	400 0	500 0
08.	Maintenance of a place of weaving thread or producing clothes			
	using hand machines	300 0	600 0	900 0
09.	Maintenance of a place of weaving thread or producing clothes			
	using machines	500 0	750 0	1,000 0
10.	Maintenance of a place manufacturing or repairing jewelleries	500 0	750 0	1,000 0
11.	Maintenance of a place producing or selling ice	500 0	750 0	1,000 0
	Maintenance of a place instant photo copying	250 0	500 0	750 0
	Maintenance of a place storing motor vehicles	500 0	750 0	1,000 0
	Maintenance of a place producing and selling poonac	200 0	400 0	600 0
15.	Maintenance of a place of selling cement	500 0	750 0	1,000 0
16.	Maintenance of a place of storing and selling paints, varnish and			
	distemper paints	500 0	750 0	1,000 0
17.	Maintenance of a place of storing and selling used iron or used			
	machinery spare parts	500 0	750 0	1,000 0
	Maintenance of a place of storing and selling motor vehicle spare parts	500 0	750 0	1,000 0
	Maintenance of a place of storing and selling different type of cigarettes	500 0	750 0	1,000 0
20.	Maintenance of a studio	500 0	750 0	1,000 0
	Maintenance of a place of framing pictures	500 0	750 0	1,000 0
	Maintenance of a veterinary clinic	400 0	600 0	800 0
	Maintenance of a place of cutting, polishing and purchasing gems	500 0	750 0	1,000 0
	Maintenance of a place of producing or selling brass products	500 0	750 0	1,000 0
25.	Maintenance of a place of producing brushes	500 0	750 0	1,000 0

	Type of the Business/Industry	Annual income not exceeding Rs. 750	Annual income from Rs. 750 to Rs. 1,500	Annual income over Rs. 1,500
		Rs. cts.	Rs. cts.	Rs. cts.
26.	Maintenance of a laundry	250 0	500 0	750 0
27.	Maintenance of a place of repairing watches, radios, televisions,			
	type writers, ronio, loudspeakers, calculators	300 0	400 0	500 0
28.	Maintenance of a place of manufacturing, burning, poilshing or			
	selling earthen ware	300 0	400 0	500 0
	Maintenance of a tin workshop	200 0	300 0	400 0
30.	Maintenance of a place of manufacturing or selling machineries	500 0	750 0	1,000 0
31.	Maintenance of a place of producing or selling stone monuments	500 0	750 0	1,000 0
32.	Maintenance of a place of producing or selling G. I. baskets	500 0	750 0	1,000 0
33.	Maintenance of a place of manufacturing bodies of motor vehicles	500 0	750 0	1,000 0
34.	Maintenance of a place of producing or selling glass ware or			
	earthen ware	500 0	7500	1,000 0
35.	Maintenance of a place of producing carbo papers or type writer ribbons	500 0	7500	1,000 0
36.	Maintenance of a place of selling stationeries, books, papers,			
	magazines, newspapers, school items	250 0	350 0	500 0
37.	Maintenance of a place of selling fancy items	500 0	750 0	1,000 0
38.	Maintenance of a place of selling sewing machines	500 0	750 0	1,000 0
39.	Maintenance of a textile shop	500 0	7500	1,000 0
40.	Maintenance of a place of hiring wedding suits	500 0	750 0	1,000 0
41.	Maintenance of a record bar	500 0	750 0	1,000 0
42.	Maintenance of a renting service of loudspeakers, corrugated sheds,			
	festival goods, chairs, plates, cups	300 0	500 0	750 0
43.	Maintenance of a place of hiring generators or electric equipments	500 0	750 0	1,000 0
44.	Maintenance of a place of selling coffins or hiring funeral goods	500 0	750 0	1,000 0
45.	Maintenance of a place of selling televisions, radios, watches and			
	motor bicycles	500 0	750 0	1,000 0
46.	Maintenance of an ayurvedic dispensary	200 0	300 0	400 0
47.	Maintenance of a dispensary	500 0	750 0	1,000 0
48.	Maintenance of a pharmacy	500 0	750 0	1,000 0
49.	Maintenance of a place of producing or selling rubber and coir			
	mixed mattresses	300 0	500 0	700 0
50	Maintenance of a place of selling indigenous medicine, oils, aristar			
	and ayurvedic drugs	300 0	400 0	500 0

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#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

AS per the section 152(1) of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-03-20 taken at the meeting of the Pradeshiya Sabha held on 29th November, 2010, the Sabha has decided to impose and recover annual business tax (professions) of the following businesses within the area of Hambantta Pradeshiya Sabha mentioned in the following Schedule No. III for the year, 2011.

It is hereby further notified that these business tax (Profession tax) is liable to amend at the discretion of the Sabha.

Gamini Samaragunarathna, Chairman, Pradesniya Sabha - Hambantota.

#### SCHEDULE NO. III

#### Taxes under section 152(1)

This tax should not exceed following rates as per the previous year's income of the business.

Annual income of the business	Annual tax to be paid		
	Rs. cts.		
01. From Rs. 01 to Rs. 6,000	No		
02. From Rs. 6,001 to Rs. 12,000	90 0		
03. From Rs. 12,001 to Rs. 18,750	180 0		
04. From Rs. 18,751 to Rs. 75,000	360 0		
05. From Rs. 75,001 to Rs. 150,000	1,200 0		
06. Over Rs. 150,001	3,000 0		

Businesses and professions to which these taxes are applied:

01.	Brokers	14.	Owners of hiring cars
02.	Auctioneers	15.	Driving learners
03.	Auditors	16.	Cinema owners
04.	Lawyers	17.	Notary Public
05.	Doctors - ayurvedic	18.	Private surveyors
06.	Doctors - western	19.	Job agents
07.	Contractors	20.	Commission agents
08.	Architects	21.	Planners
09.	Insurance agents	22.	Businessmen of motor vehicles
10.	Financial investors	23.	Banks or insurance companies
11.	Money lenders	24.	Agents of filling stations
12.	Pawn brokers	25.	Lottery agents
13.	Private educational institutes	26.	Private bus company owners

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#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

AS per the section 134(3) of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-05-22 taken at the meeting of the Pradeshiya Sabha held on 29th November, 2010, the Sabha has decided to impose and recover acreage tax for the year 2011 on lands situated within the area of Hambantota Pradeshiya Sabha and under permanent and daily basis cultivation and those taxes shall not exceed amounts mentioned in following Schedule IV.

In making payments of such tax following discounts will be given as per the section 134(7) of Pradeshiya Sabha Act, No. 15 of 1987.

Discount of 10% in case tax is paid in single installment and 5% if paid within first month of quarters ending respectively 31st of March, 30th of June, 30th of September and 31st of December of 2011. This acreage tax is subject to limitations and exemptions that may be ordered under section 135 of Pradeshiya Sabha Act, No. 15 of 1987 and surcharges of 10% will be recovered if the tax is not paid within the given period of time.

Gamini Samaragunarathna, Chairman, Pradesniya Sabha - Hambantota.

#### SCHEDULE IV

Amount of taxes per year Rs. cts.
re 50 0
10 0

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#### HAMBANTOTA PRADESHIYA SABHA

#### Pradeshiya Sabha Act, No. 15 of 1987

AS per the section 147 of Pradeshiya Sabha Act, No. 15 of 1987, it is hereby notified that under Sabha decision No. 2010-11-06-23 taken at the meeting of the Pradeshiya Sabha held on 29th November, 2010, the Sabha has decided to impose a tax on vehicles and animals and as per the section 148(1) of such Act, the rates of such tax are as mentioned in Schedule V.

It is further notified that this tax should be paid to Hambantota Pradeshiya Sabha on or before 31st of March as per the section 148(3) of Pradeshiya Sabha Act, No. 15 of 1987.

Gamini Samaragunarathna, Chairman, Pradesniya Sabha - Hambantota.

Hambantota Pradeshiya Sabha, Sisilasagama, Mirijjawila, Hambantota, 23rd December, 2010.

#### SCHEDULE V

	Rs. cts.
01. For every vehicle other than motor vehicle, motor tricycle, car, motor lorry, bicycle cart, rickshaw, bicycle or tricycle  For every bicycle or tricycle or bicycle cart or cart –	25 0
<ul> <li>(a) If used for commercial purpose</li> <li>(b) If used for non commercial purpose</li> <li>For every cart</li> <li>For every hand cart</li> <li>For every rickshaw</li> <li>For every horse, pony or mule</li> <li>For every elephant</li> </ul>	18 0 4 0 20 0 10 0 7 50 15 0 50 0

Children vehicle bearign wheels with diameter not exceeding 26 inches in size, wheel borrow, hand cart that used for commercial purposes merely at private venues and cart which is not used for non commercial purposes should be exempted from this tax.

In this Schedule "Commercial purpose" includes transportation of any material or goods or any written or printed material for sale or commercial purpose or industry.

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