



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

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**EXCISE (AMENDMENT)  
ACT, No. 26 OF 2018**

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**[Certified on 03rd of September, 2018]**

*Printed on the Order of Government*

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*Excise (Amendment) Act, No. 26 of 2018*

[Certified on 03rd of September, 2018]

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:-

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| <p><b>1.</b> This Act may be cited as the Excise (Amendment) Act, No. 26 of 2018.</p>  | <p>Short title.</p>  |
| <p><b>2.</b> Section 30 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the “principal enactment”) is hereby amended as follows:—</p> <p>(1) in subsection (1) by the substitution for the words “Every person who manufactures or sells any 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;</p> <p>(2) in the marginal note to that section for the words “certain licensees” of the words “holder of a licence, permit or pass”.</p>                | <p>Amendment of section 30 of the Excise Ordinance (Chapter 52).</p> |
| <p><b>3.</b> Section 32 of the principal enactment is hereby amended by the insertion immediately after paragraph (j) of the following new paragraphs:—</p> <p>“(ja) prescribing the types of security features to be affixed on any excisable article when such excisable article is imported, exported, transported, manufactured, sold, possessed or stored;</p> <p>(jb) levying charges for issuing of the security features referred to in paragraph (ja) to be affixed on any excisable article when such excisable article is imported, exported, transported, manufactured, sold, possessed or stored;”.</p> | <p>Amendment of section 32 of the principal enactment.</p>           |

Sinhala text to  
prevail in case  
of any  
inconsistency.

**4.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

