PART IV (A) – PROVINCIAL COUNCILS

Provincial Council Notifications

CENTRAL PROVINCE PROVINCIAL COUNCIL

Finance (Supplementary Provision) Statute, No. 03 of 1996 of the Central Province

BY virtue of the powers vested in me by Section (1) of the Financial (Supplementary provisions) Statute, No. 03 of 1996, Provincial Council, Central Province, I, Weerasooriya Dissanayake Mudiyanselage Punchi Banda Dissanayake, Chief Minister and Minister of Finance, Law and Order, Provincial Administration, Planning, Land, Local Government and Education of the Central Province Provincial Council do by this Order appoint that the Finance (Supplementary Provisions) Statute, No. 3 of 1996 shall come into operation on 01st of January, 1997.

W. M. P. B. DISSANAYAKE,
Chief Minister and Minister of Finance,
Law and Order, Provincial
Administration, Planning, Land, Local
Government and Education, Central
Province Provincial Council.

Kandy,
10th December, 1996.

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CENTRAL PROVINCE PROVINCIAL COUNCIL

Finance (Supplementary Provision) Statute

A Statute to make provisions for the imposition and collection of certain taxes, Licence fees and other fees, charges and penalties and for other matters connected therewith or incidental thereto.

This statute is inconsistent with the following law:

1. The Price Competitions Ordinance;
2. The Betting on Horse Racing Ordinance;
3. The State Lands Ordinance;
4. The Mines and Minerals Law;
5. The Weights and Measures Ordinance; and
6. The Fauna and Flora Protection Ordinance.

Be it passed by the Provincial Council of the Central Province of the Democratic Socialist Republic of Sri Lanka as follows:

Short-title and date of operation.

1. This Statute may be cited as the Finance (Supplementary Provisions) Statute, No. 03 of 1996 of the Central Province, and, except Chapter III, shall come into operation on such date as may be appointed by the Minister in that behalf.

CHAPTER I

TAX ON PRIZE COMPETITIONS

Tax on Prize Competitions.

2. (1) There shall be imposed and levied, on every prize competition promoted or conducted within the Province, as tax (hereinafter referred to as the "Prize Competition Tax") at such rates as may be prescribed by the Minister by order published in the *Gazette*.

"Prize Competition", for the purpose of this Statute means any competition in which a prize, in kind, cash or services is awarded but does not include a lottery.

(2) (*a*) Every person who desires to promote or conduct a prize competition within the Province shall obtain a licence for the purpose in accordance with the provisions herein made therefore.

(*b*) The Minister may, in consultation with the Deputy Inspector-General of Police of the Province, make regulations prescribing –

(i) the form of the licence referred to under paragraph (2)(*a*) and the fee payable therefor;

(ii) the place or premises where any prize competition under this Statute may be promoted or conducted; and

(iii) the returns to be furnished by the person promoting or conducting such prize competition.

Exemption from payment of tax.

3. The Minister may exempt any prize competition conducted or promoted for the purpose of charity, education or in furtherance of Sports within the Province from any tax leviable under this Statute subject to such conditions as may be agreed upon.

Using any place or Premises for a lottery or Prize Competition without a Licence to be an offence.

4. Any person who keeps or uses any place or premises, or knowingly permits or lets such place or premises to be kept or used, for any purpose connected with a prize competition, without first obtaining a licence under this Statute, shall be guilty of an offence and shall on conviction after summary trial before a Magistrate be liable to be punished with a fine not exceeding one thousand rupees or with simple imprisonment not exceeding three months or with both such fine and imprisonment.

Order made under Section 2 to be placed before the Provincial Council within one month of Publication.

5. Every Order made under Section 2(1) shall be placed within one month of its Publication in the *Gazette*, before the Provincial Council for its approval and where such Order is not approved, it shall be deemed to be rescinded from the date of such disapproval, but without prejudice to anything previously done thereunder.

CHAPTER II

TAX ON BETTING

Tax on Betting.

6. (1) There shall be imposed and levied a tax (hereinafter referred to as the 'betting tax') on very bet placed or accepted on cash or credit in any place or premises in the Province, on any horse race (Whether conducted within the Province or not) at such rates as may be prescribed by the Minister by Order Published in the *Gazette*.

(2) Every Order made under Sub-section (1) shall within one month of its publication in the *Gazette* be placed before the Provincial Council for its approval, and where it is not approved, it shall be deemed to be rescinded from the date of such disapproval but without prejudice to anything previously done thereunder.

(3) The betting tax under this Section shall become due immediately on the placing of the bet and any person liable to pay such betting tax shall pay the aggregate of the betting taxes due for each calendar month within 10 days of the expiry of that calender month to the Provincial Commissioner of Revenue of the Province.

(4) Where any person liable to pay the betting tax fails to pay such tax on or before the date specified under Sub-section (3) such person shall be deemed to be a defaulter.

(5) Where any betting tax is in default, the defaulter shall pay as penalty an additional sum equal to 10% of the amount in default, and a further 2% for every subsequent month up to a maximum of 50%.

(6) Any betting tax in default together with such penalties as is referred to in Sub-section (5) may be recovered from the defaulter as a tax in default owing to the Provincial Council.

CHAPTER III

TAX ON LANDS AND BUILDINGS

Tax on Lands and Buildings.

7. (1) The Minister may by Order published in the *Gazette* impose and levy a tax on the current capital value of any land or building situated within the Province at such rates as may be specified in such Order to the extent permitted by law passed by Parliament.

In Sub-section (1) the term 'Land' includes any land belonging to the State, and the term 'building' includes any building belonging to the State.

(2) Every Order made under Sub-section (1) shall within one month of its publication in the *Gazette* be placed before the Provincial Council for its approval and where it is not so approved, it shall be deemed to be rescinded from the date of disapproval but without prejudice to anything previously done thereunder.

(3) For the purpose of this Section the term "capital value" in relation to any building, means the cost of construction of that building together with any improvements, additions, fittings or fixtures made or fixed to that building and the price of the land on which that building stands and in relation to any bare land, means market value of that land as at 31st day of December in the preceding year.

(4) The Provisions of this Chapter shall come into operation on such date as may be appointed by the Minister in that behalf.

CHAPTER IV

FEES ON LAND ALIENATED UNDER THE LAND DEVELOPMENT ORDINANCE AND THE STATE LANDS ORDINANCE

Fees on Land alienated under the Land Development Ordinance and the State Lands Ordinance.

8. Any fee payable under the land Development Ordinance or the State Lands Ordinance in respect of any land situated within the Province shall be paid to the Provincial Commissioner of Revenue of the Province.

CHAPTER V

TAX ON MINERALS RIGHTS

Tax on Minerals Rights.

9. (1) Where any person has been granted the right to mine, prospect for, process, collect or remove any materials from land situated within the Province under the authority of a licence or permit issued under the Mines and Minerals Law, the Provincial Council may by a resolution impose and levy a tax (hereinafter referred to as the "mineral tax") on such person in respect of this right so granted at such rate or rates as may be prescribed by the Minister by Order published in the *Gazette*.

(2) The rate or rates of the mineral tax imposed under Sub-section (1) shall be in proportion to the rights granted by the licence and the turnover of the business.

(3) Every Order made under Sub-section (1) shall within one month of its publication in the *Gazette* be placed before the Provincial Council for its approval and where it is not so approved, it shall be deemed to be rescinded from the date of such disapproval but without prejudice to anything previously done thereunder.

CHAPTER VI

FEES UNDER THE FAUNA AND FLORA PROTECTION ORDINANCE

Fees Under the Fauna and Flora Protection Ordinance.

10. The fees collected under the Fauna and Flora Protection Ordinance in respect of any area within the Province may be collected by the Authority entitled to collect such fees under that Ordinance or may be collected by any officer appointed by the Provincial Commissioner of Revenue of the Province and in any event, such fees shall be remitted to the Provincial Commissioner of Revenue of the Province.

CHAPTER VII

CHARGES LEVIED UNDER WEIGHTS AND MEASURES ORDINANCE

Regulatory charges under the Weights and Measures Ordinance.

11. The regulatory charges levied under the Weights and Measures Ordinance and collected by the authority under that Ordinace within the Province shall be remitted to the Provincial Commissioner of Revenue of the Province.

Provisions of Finance Statute, No. 17, of 1990 to apply in relation to certain matters in this Statute.

12. (1) This Statute shall be deemed to be supplement to the Finance Statute, No. 17 of 1990 of the Central Province and the Provincial Commissioner of Revenue of the Province administering the provisions of the aforesaid Finance Statute shall be the Provincial Commissioner of Revenue of the Province for the purpose of this statute and his assistants may exercise any such powers under this Statute as may be assigned to them by the Provincial Commissoner of Revenue of the Province.

(2) The Provisions dealing with the assessment of taxes and other charges under the Finance Statute, No. 17 of 1990 appeals thereunder, returns and penalties therein mentioned shall, mutatis mutandis, apply in relation to the assessment of taxes and charges, returns and penalties under this Statute and all the powers of the Provincial Commissioner of Revenue of the Province under that Statute may be exercised by him in relation to this Statute, unless provisions for any of the aforesaid matters are specifically contained in this Statute.

CHAPTER VIII

GENERAL

Offence and Penalties.

13. Any person who contravenes or fails to comply with any of the provisions of this Statute commits an offence under this Statute and shall after summary trial before a Magistrate be liable to be punished with a fine not exceeding One Thousand Rupees or with simple imprisonment for a term not exceeding three months or with both such fine and imprisonment.

Interpretation.

14. In this Statute, unless the context otherwise requires -
"Minister" means the Minister of the Board of Ministers of the Province in charge of the subject of Finance;

"Province" means the Central Province of the Democratic Socialist Republic of Sri Lanka; and "Provincial Council" means the Provincial Council of the Central Province of the Democratic Socialist Republic of Sri Lanka.

Sinhala text to prevail in the event of an inconsistency.

15. In the event of any inconsistency between the Sinhala and Tamil texts of this Statute, the Sinhala text shall prevail.

W. M. P. B. Dissanayake,
Chief Minister and Minister of Finance,
Law and Order, Provincial Administration,
Planning, Land, Local Government and
Education, Central Province
Provincial Council.

Kandy,
10th, December 1996.

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CENTRAL PROVINCE PROVINCIAL COUNCIL

Financial Statute (Supplementary Provisions) No, 03 of 1996

ORDER UNDER SECTION 6 (1)

By virtue of the powers vested in me by Section 6(1) of the Financial Statute (supplementary Provisions) No. 03 of 1996 of the Central Province, Provincial Council, I Weerasooriya Dissanayake Mudiyanselage Punchi Banda Dissanayake,Chief Minister and Minister of Finance, Law and Order, Provincial Administration, Planning, Land, Local Government and Education of the Central Province Provincial Council do by this order with effect from 01.01.1997, fix a rate of tax of 5 per centum on every bet placed or accepted on any horse race.

W. M. P. B. Dissanayake,
Chief Minister and Minister of Finance,
Law and Order, Provincial Administration,
Planning, Land, Local Government and Education,
Central Province Provincial Council.

Kandy,
10th December, 1996.

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