

PARLIAMENT OF CEYLON

1st Session 1970-71



Embarkation Tax (Amendment) Act, No. 5 of 1971

Date of Assent : January 29, 1971

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L. D.—O. 25/68.

AN ACT TO AMEND THE EMBARKATION TAX ACT,
No. 19 OF 1961.

[Date of Assent : January 29, 1971]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the Embarkation Tax (Amendment) Act, No. 5 of 1971.

Short title.

2. Section 2 of the Embarkation Tax Act, No. 19 of 1961, is hereby amended, in sub-section (1) thereof, by the substitution, for all the words from "there shall be levied" to the end of that sub-section, of the following :—

Amendment of section 2 of Act No. 19 of 1961.

"there shall be levied and paid an embarkation tax—

(a) in respect of every person leaving Ceylon by ship, at the rate of two rupees and fifty cents ; and

(b) in respect of every person leaving Ceylon by aircraft—

(i) from the Bandaranaike International Airport, Colombo, at the rate of ten rupees,

(ii) from the Colombo International Airport, Ratmalana, or from the Kankasanturai Airport, Jaffna, at the rate of five rupees, and

(iii) from any other airport, at the rate of two rupees and fifty cents :

Provided, however, that the preceding provisions of this sub-section shall not apply in the case of—

(a) children who are less than two years of age,

(b) officers and members of the crew of that ship or aircraft,

(c) transit passengers of that ship or aircraft, and

(d) such other persons as may be prescribed."