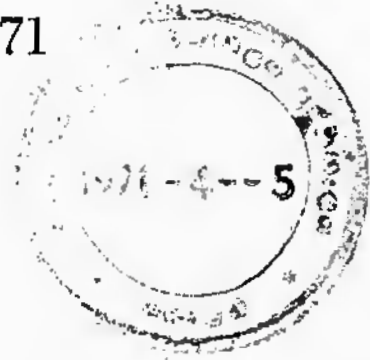


PARLIAMENT OF CEYLON

1st Session 1970-71



Temporary Residence Tax Act, No. 15 of 1971

Date of Assent : March 17, 1971

Printed on the Orders of Government

Printed at the DEPARTMENT OF GOVERNMENT PRINTING, CEYLON. To be purchased at the GOVERNMENT PUBLICATIONS BUREAU, COLOMBO

Annual Subscription (including Bills) Rs. 30 (Local), Rs. 40 (Foreign), payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS BUREAU, P. O. Box 500, COLOMBO 1, before 20th December each year in respect of the year following. Late subscriptions will be accepted on the condition that Bills issued before the date of payment will not be supplied.

Price : 45 Cents

Postage : 10 Cents

Temporary Residence Tax Act, No. 15 of 1971

L. D.—O. 24/70.

AN ACT TO MAKE PROVISION FOR THE LEVY AND RECOVERY OF A TAX COMPUTED WITH REFERENCE TO THE STAY IN CEYLON OF CERTAIN PERSONS WHO ARE NOT CITIZENS OF CEYLON, AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

[Date of Assent: March 17, 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 Temporary Residence Tax Act, No. 15 of 1971.

Short title.

2. (1) Subject to the other provisions of this Act, there shall be charged from every person—

Charge of the tax.

(a) who is not a citizen of Ceylon; and

(b) who, after the relevant date, remains in Ceylon—

(i) for a period exceeding three months under the authority of a *visa* granted to him, or

(ii) for a period exceeding three months after the expiration of the period for which he is authorized to remain in Ceylon by a *visa* granted to him,

a tax (hereafter in this Act referred to as "the tax"), for the period of his stay in Ceylon computed at the rate set out in sub-section (2).

(2) The rate of tax—

(A) in the case of a person referred to in sub-paragraph (i) of paragraph (b) of sub-section (1), shall—

(a) if the *visa* granted to him is for a period exceeding twelve months, be—

(i) five hundred rupees in respect of the first twelve months, and

2 *Temporary Residence Tax Act, No. 15 of 1971*

- (ii) an additional five hundred rupees in respect of each subsequent period exceeding three months but not exceeding twelve months, and
 - (b) if the *visa* granted to him is for a period not exceeding twelve months, be five hundred rupees in respect of that period;
- (B) in respect of any person referred to in subparagraph (ii) of paragraph (b) of subsection (1) shall—
- (a) if the period for which he is authorized to remain in Ceylon under the *visa* granted to him expired before the relevant date and he remains in Ceylon on or after April 2, 1971, be five hundred rupees for the period commencing on the relevant date and ending on April 2, 1971, and an additional five hundred rupees for each subsequent period exceeding three months but not exceeding twelve months;
 - (b) if the period for which he is authorized to remain in Ceylon expired on or after the relevant date but before the date of commencement of this Act or expires on or after the date of commencement of this Act and he remains in Ceylon—
 - (i) for a period exceeding twelve months, be five hundred rupees for the first twelve months, and an additional five hundred rupees for each subsequent period exceeding three months but not exceeding twelve months, or
 - (ii) for a period exceeding three months but not exceeding twelve months, be five hundred rupees in respect of that period.

(3) Any person who under sub-section (1) is liable to pay the tax is hereafter in this Act referred to as a "person subject to the tax".

3. (1) The following persons shall be exempt from the tax:—

Exemptions
from the tax.

- (i) any person referred to in paragraph (a), paragraph (c), paragraph (d) or paragraph (e) of section 2 (1) of the principal enactment and the spouse and every dependent child, parent, brother or sister of any person referred to in the aforesaid paragraphs, and every member of the official staff of any person referred to in the aforesaid paragraphs;
- (ii) any person referred to in paragraph (b) of section 2 (1) of the principal enactment and—
 - (a) every member of the official staff of that person;
 - (b) the spouse and every dependent child, parent, brother or sister of that person and of every member of his official staff;
 - (c) every such person in the domestic establishment of the person aforesaid or of every member of his official staff as is the holder of a valid passport issued by the Government of the country which duly accredited him to the Government of Ceylon;
- (iii) any person who has entered, or enters, or is under an agreement to enter, the service of the Government of Ceylon or of any local authority or of any corporation, and the spouse and every dependent child of such person;
- (iv) any person who is an expert, adviser, technician or official who is exempt from the payment of income tax under the Inland Revenue Act, No. 4 of 1963;
- (v) any person who is in the service of any undertaking in Ceylon which is commenced after the date on which this Act comes into operation and in respect of which a certificate is

4 *Temporary Residence Tax Act, No. 15 of 1971*

issued by the Secretary to the Treasury or an officer authorized by him to the effect that foreign capital is invested in such undertaking with the approval of the Government of Ceylon;

- (vi) any person who has not attained the age of sixteen years;
- (vii) any person who is a full time student in any educational institution in Ceylon recognized by the head of the Department of Education;
- (viii) any person who is a member of the crew of a ship in the territorial waters of Ceylon;
- (ix) any class or description of persons which, or any person who, is exempted from the provisions of this Act by Order made by the Minister and published in the *Gazette*.

(2) Any Order of exemption under paragraph (ix) of sub-section (1) may be given retroactive effect as from any day not earlier than the relevant date, notwithstanding that such day is a day prior to the date of the publication of such Order in the *Gazette*.

(3) In this section—

“corporation” means a corporation established under the Government-Sponsored Corporations Act, or under the State Industrial Corporations Act, No. 49 of 1957, or any corporation specified in the Schedule to this Act, and

“local authority” means any Municipal Council, Urban Council, Town Council or Village Council.

Cap. 146.

Liability to
pay the tax.

4. (1) The tax shall—

(A) in the case of a person who is the holder of a *visa* which was granted to him before the date of commencement of this Act and which expires later than three months but not later than one year after the relevant date, be paid within one month after the date of commencement of this Act;

(B) in the case of a person who is the holder of a *visa* which was granted before the date of commencement of this Act and which expires later than one year after the relevant date—

(a) in respect of the period of twelve months commencing on the relevant date, be paid within one month after the date of commencement of this Act, and

(b) in respect of each subsequent period, exceeding three months and not exceeding twelve months of that *visa*, be paid within one month after the date of commencement of each such period;

(C) in the case of a person who is the holder of a *visa* which is granted to him after the date of commencement of this Act—

(a) if the period for which he is authorized to remain in Ceylon by that *visa* does not exceed one year, be paid on the date of the grant of that *visa*, and

(b) if the period for which he is authorized to remain in Ceylon by that *visa* exceeds one year—

(i) in respect of the first twelve months of his stay in Ceylon; be paid on the date of the grant of that *visa*, and

(ii) in respect of each subsequent period, exceeding three months and not exceeding twelve months, of that *visa*, be paid within one month after the date of commencement of each such period; and

(D) in the case of any person who remains in Ceylon after the expiration of the period for which he is authorized to remain in Ceylon by the *visa* granted to him, be paid immediately on demand made to him by or on behalf of the Controller,

and such person shall be liable to pay the tax to the Controller.

6 *Temporary Residence Tax Act, No. 15 of 1971*

Cap. 136.

(2) Notwithstanding the provisions of sub-section (1), any person who is subject to the tax may apply to the Controller for permission to pay the tax in instalments and, on receipt of such an application, the Controller may, if he is satisfied that the applicant is an employee in any trade in respect of which a Wages Board has been set up in accordance with the provisions of the Wages Boards Ordinance, permit the applicant to pay the tax in such instalments as the Controller may determine.

(3) The Controller may, on the application of any person who is subject to the tax, grant an extension of time, not exceeding three months, for the payment of the tax if such person has, within three months before the date on which the tax falls due, paid in accordance with the provisions of sub-section (1) the tax which he was earlier liable to pay.

(4) Where under the provisions of sub-section (1) the tax is paid by any person upon the grant, after the date of commencement of this Act, of a *visa* to him and the period for which he is authorized to remain in Ceylon by that *visa* is less than one year, that person shall not be liable to pay the tax upon the extension of the period of such *visa* if the aggregate of the periods for which he is authorized to remain in Ceylon before and after such extension does not exceed one year.

(5) Any person subject to the tax who fails to pay the tax to the Controller within the period, or on the date, required under the preceding provisions of this section shall, without prejudice to any proceedings which may be taken against him for the recovery of the tax, be guilty of an offence under this Act and shall, on conviction after summary trial before a competent Magistrate, be liable to a fine not exceeding five hundred rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.

Provisions for
recovery of tax.

5. (1) Where any person subject to the tax fails to pay such tax to the Controller within the period, or on the date, required under section 4, the Controller shall by notice in writing require such person to pay, within such period as shall be specified in the notice, the amount of such tax to the Controller and where such person fails to pay such amount within the period specified in the notice, such amount shall be deemed to be in default.

(2) Where the amount of the tax is in default, the Controller may issue a certificate containing particulars of such amount and the name and address of such defaulter to a competent Magistrate. Such Magistrate shall, thereupon, summon the defaulter before him to show cause why proceedings for the recovery of the amount of the tax in default should not be taken against such defaulter, and, if sufficient cause is not shown, the amount of the tax in default shall by order of such Magistrate be recovered as if it were a fine imposed on the defaulter by such Magistrate.

6. The failure of a person subject to the tax to pay the amount of such tax within the period, or on the date, required under section 4 shall be a ground on which any *visa* granted to that person under the principal enactment may be cancelled by the Controller under that enactment, and the provisions of that enactment shall, in their application in the case of that person and such *visa*, have effect accordingly.

Failure to pay the tax to be a ground for the cancellation of *visa*.

7. (1) In the case of any person who is the holder of a *visa* and who is subject to the tax, that *visa* shall be conclusive proof of his period of stay in Ceylon.

Proof of stay in Ceylon.

(2) Any person who remains in Ceylon after the expiration of the period for which he is authorized to remain in Ceylon by a *visa* granted to him shall be presumed to have remained in Ceylon continuously from the date of the expiry of that period.

8. All sums paid to or recovered by the Controller as tax under this Act, shall be credited by the Controller to the Consolidated Fund of Ceylon.

Sums paid or recovered as tax to be credited to the Consolidated Fund of Ceylon.

9. The rate of the tax may be altered from time to time by Order made by the Minister, approved by the House of Representatives and published in the *Gazette*.

Alteration of the tax.

10. The Minister may, by Order published in the *Gazette*, amend or vary the provisions of the Schedule to this Act.

Power to vary or amend the Schedule to this Act.

11. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of the principal enactment, and accordingly the payment by any person, who remains in Ceylon after the expiration of the period for which he is authorized to so remain by the *visa* granted to him, of the tax to which

Provisions of this Act to be in addition to and not in derogation of the provisions of the principal enactment.

8 *Temporary Residence Tax Act, No. 15 of 1971*

he is liable under this Act shall not be construed, or be deemed to be construed, to affect any proceedings which may be taken under that enactment against him for remaining in Ceylon in contravention of any provisions of that enactment.

Interpretation

12. In this Act, unless the context otherwise requires,—

Cap. 6.

“competent Magistrate” means a Magistrate having jurisdiction in the division of Colombo as defined and set out in the First Schedule to the Courts Ordinance;

“Controller” means the Controller of Immigration and Emigration and includes any Deputy or Assistant Controller of Immigration and Emigration;

Cap. 351.

“principal enactment” means the Immigrants and Emigrants Act as amended by any subsequent Act;

“relevant date” means the first day of January, 1971; and

“*visa*” means a *visa* granted under the principal enactment and includes any temporary residence permit, or endorsement, or extension of the period of the *visa*, granted or issued under that enactment.

SCHEDULE

[Section 3 (3)]

- (1) The Agricultural and Industrial Credit Corporation of Ceylon established under the Agricultural and Industrial Credit Corporation Ordinance (Cap. 402).
- (2) Air Ceylon Limited established under the Air Ceylon (Incorporation) Act (Cap. 280).
- (3) The Anuradhapura Preservation Board established under the Anuradhapura Preservation Board Act, No. 32 of 1961.
- (4) The Bank of Ceylon established under the Bank of Ceylon Ordinance (Cap. 397).
- (5) The Board of Trustees of the Lady Lochore Loan Fund established under the Lady Lochore Loan Fund (Board of Trustees) Act (Cap. 313).
- (6) The Bureau of Ceylon Standards established under the Bureau of Ceylon Standards Act, No. 88 of 1964.
- (7) The Central Bank of Ceylon established under the Monetary Law Act (Cap. 422).

Temporary Residence Tax Act, No. 15 of 1971 9

- (8) The Ceylon Broadcasting Corporation established under the Ceylon Broadcasting Corporation Act, No. 37 of 1966.
- (9) The Ceylon Coconut Board established under the Coconut Products Ordinance (Cap. 160).
- (10) The Ceylon Electricity Board established under the Ceylon Electricity Board Act, No. 17 of 1969.
- (11) The Ceylon Hotels Corporation established under the Ceylon Hotels Corporation Act, No. 14 of 1966.
- (12) The Ceylon Institute of Scientific and Industrial Research established under the Ceylon Institute of Scientific and Industrial Research Act (Cap. 164).
- (13) The Ceylon Petroleum Corporation established under the Ceylon Petroleum Corporation Act, No. 28 of 1961.
- (14) The Ceylon Savings Bank regulated by the Ceylon Savings Bank Ordinance (Cap. 399).
- (15) The Ceylon Shipping Corporation incorporated under the Companies Ordinance (Cap. 145).
- (16) The Ceylon State Mortgage Bank established under the Ceylon State Mortgage Bank Ordinance (Cap. 398).
- (17) The Ceylon State Plantations Corporation established under the Ceylon State Plantations Corporation Act, No. 4 of 1958.
- (18) The Ceylon Tea Propaganda Board established under the Tea Propaganda Board Ordinance (Cap. 169).
- (19) The Ceylon Tourist Board established under the Ceylon Tourist Board Act, No. 10 of 1966.
- (20) The Ceylon Transport Board established under the Motor Transport Act, No. 48 of 1957.
- (21) The Coconut Fibre Board established under the Coconut Fibre Act, No. 17 of 1967.
- (22) The Coconut Research Board established under the Coconut Research Ordinance (Cap. 440).
- (23) The Colombo District (Low-lying Areas) Reclamation and Development Board established under the Colombo District (Low-lying Areas) Reclamation and Development Board Act, No. 15 of 1968.
- (24) The Co-operative Wholesale Establishment established under the Co-operative Wholesale Establishment Act (Cap. 126).
- (25) The Development Finance Corporation of Ceylon established under the Development Finance Corporation of Ceylon Act (Cap. 165).
- (26) The Industrial Development Board of Ceylon established under the Industrial Development Board Act, No. 36 of 1969.
- (27) The Insurance Corporation of Ceylon established under the Insurance Corporation Act, No. 2 of 1961.

10 *Temporary Residence Tax Act, No. 15 of 1971*

- (28) The Mahaweli Development Board established under the Mahaweli Development Board Act, No. 14 of 1970.
- (29) The Milk Board established under the Milk Board Act (Cap. 281).
- (30) The National Council of Higher Education established under the Higher Education Act, No. 20 of 1966.
- (31) The National Lotteries Board established under the Finance Act, No. 11 of 1968.
- (32) The People's Bank established under the People's Bank Act, No. 29 of 1961.
- (33) The Port (Cargo) Corporation established under the Port (Cargo) Corporation Act, No. 13 of 1958.
- (34) The Port Tally and Protective Services Corporation established under the Port Tally and Protective Services Corporation Act, No. 10 of 1967.
- (35) The River Valleys Development Board established under the River Valleys Development Board Act (Cap. 260).
- (36) The Rubber Research Board established under the Rubber Research Ordinance (Cap. 439).
- (37) The State Printing Corporation established under the State Printing Corporation Act, No. 24 of 1968.
- (38) The Tea Research Institute of Ceylon established under the Tea Research Ordinance (Cap. 438).
- (39) The University of Ceylon, Colombo, established under the Higher Education Act, No. 20 of 1966.
- (40) The University of Ceylon, Peradeniya, established under the Ceylon University Ordinance and now deemed to be a University established under the Higher Education Act, No. 20 of 1966.
- (41) The Vidyalkara University established under the Vidyodaya University and the Vidyalkara University Act and now deemed to be a University established under the Higher Education Act, No. 20 of 1966.
- (42) The Vidyodaya University established under the Vidyodaya University and the Vidyalkara University Act and now deemed to be a University established under the Higher Education Act, No. 20 of 1966.
- (43) The Water Resources Board established under the Water Resources Board Act, No. 29 of 1964.