

PARLIAMENT OF CEYLON

2nd Session 1971-72



Rice Subsidy Tax (Repeal) Act, No. 23 of 1971

Date of Assent : June 28, 1971

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L. D.—O. 48/70.

AN ACT TO REPEAL THE RICE SUBSIDY TAX ACT,
NO. 13 OF 1967.

[Date of Assent: June 28, 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 Rice Subsidy Tax (Repeal) Act, No. 23 of 1971, and shall be deemed, for all purposes, to have come into operation on October 1, 1970.

Short title
and date of
operation.

2. The Rice Subsidy Tax Act, No. 13 of 1967, is hereby repealed.

Repeal of
Act No. 13
of 1967.

3. The Rice Subsidy Tax Act, No. 13 of 1967, shall, notwithstanding its repeal by this Act, be deemed, to have been, to be, and to continue to be, in force for the purposes only of the collection and recovery of any tax which became payable under that Act in respect of any period prior to October 1, 1970, and accordingly, any act done or proceedings taken under that Act for the aforesaid purposes, whether before or on or after that date—

Special
transitory
provisions.

(a) shall be deemed to have been or to be, as the case may be, duly done or taken under that Act; and

(b) may be proceeded with or continued under that Act,

as though that Act had not been repealed.