



**EXCISE (AMENDMENT) LAW,**

**No. 27 OF 1974**

**OF**

**THE NATIONAL STATE ASSEMBLY**

**[Certified on 19th August, 1974]**

*Printed on the Orders of Government*

*Excise (Amendment) Law, No. 27 of 1974*

L. D.—O. 66/73.

A LAW TO AMEND THE EXCISE ORDINANCE

BE it enacted by the National State Assembly of the Republic of Sri Lanka as follows:—

1. This Law may be cited as the Excise (Amendment) Law, No. 27 of 1974. Short title.

2. Section 38 of the Excise Ordinance is hereby repealed and the following new section is substituted therefor:— Replacement  
of section  
38 of  
Chapter 52.

Power to  
cut spadices  
of trees  
tapped  
without  
licence.

38. (1) Where an authorized officer at any time finds fermented toddy in any pot or other receptacle hanging under a spadix from any tree, he may, if he is satisfied that no licence is in force authorizing the manufacture of fermented toddy from that tree, cut such spadix or cause such spadix to be cut in his presence and under his supervision:

Provided that where at that time a tapper is found upon such tree, such spadix shall not be cut and such tapper and the owner of such tree shall be dealt with under sections 35 and 46.

(2) Where a spadix of a tree is cut in accordance with the provisions of subsection (1), such authorized officer shall make a report to the Government Agent and the Superintendent of Excise of the District, giving details of the location of the tree, and any other particulars as may be required to be furnished by such Government Agent or the Excise Commissioner.

(3) In this section—

“authorized officer” means—

(a) an Excise Inspector or any other officer of the Excise Department whose rank is higher than that of an Excise Inspector; or

(b) any state officer authorized by the Government Agent of the District.’.

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7. Section 25 of the principal enactment is hereby repealed and the following new section substituted therefor :—

Replacement  
of section 25  
of the  
principal  
enactment.

"Liability of  
executor.

25. (1) Where the death of the deceased occurs before the first day of November 1973, his executor shall pay the estate duty in respect of all property of which the deceased was competent to dispose at the time of his death and may pay the estate duty in respect of any other property passing on such death, if the persons liable to pay the duty in respect thereof request him to make such payment, but an executor shall not be liable for any duty in excess of the assets which he has received as executor, or might but for his own neglect or default have received.

(2) Where the death of the deceased occurs on or after the first day of November, 1973, the executor shall pay the estate duty in respect of all property of which the deceased was competent to dispose at the time of his death and in respect of property which was gifted by the deceased and in relation to which a contribution has been made, or has to be made, to the Personal Tax under the Personal Tax Act, No. 14 of 1959, or gifts tax under the Inland Revenue Act, No. 4 of 1963, has been paid or has to be paid and may pay the estate duty in respect of any other property passing on such death, if the persons liable to pay the duty in respect thereof request him to make such payment, but an executor shall not be liable to any estate duty in excess of the assets which he has received as executor or might but for his own neglect or default have received."