



**EMBARKATION TAX (AMENDMENT)**

**LAW, No. 32 OF 1976**

**OF**

**THE NATIONAL STATE ASSEMBLY**

**[Certified on 21st December, 1976]**

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*Embarkation Tax (Amendment) Law,  
No. 32 of 1976*

L. D.—O. 85/75.

**A LAW TO AMEND THE EMBARKATION TAX ACT,  
No. 19 OF 1961.**

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

1. This Law may be cited as the Embarkation Tax (Amendment) Law, No. 32 of 1976.

Short title.

2. Section 2 of the Embarkation Tax Act, No. 19 of 1961, as amended by Act No. 5 of 1971, is hereby further amended by the repeal of subsection (1) of that section, and the substitution therefor of the following new subsection:—

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

“(1) There shall be levied and paid an embarkation tax at such rates as may be specified from time to time by the Minister by Order published in the *Gazette*—

- (a) in respect of every person leaving Sri Lanka by ship; and
- (b) in respect of every person leaving Sri Lanka by aircraft—
  - (i) from the Bandaranaike International Airport, Colombo,
  - (ii) from the Colombo International Airport, Ratmalana, or from the Kankesan-turai Airport, Jaffna, and
  - (iii) from any other airport:

Provided, however, that the preceding provisions of this subsection 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.”