

*Grain Tax Commutation.***No. 9.—1884.**

An Ordinance to amend Ordinance No. 11 of 1878, intituled "An Ordinance to make better provision for the due collection of the Tax, Duty or Share due to Government upon Grain grown in this Island."

ARTHUR GORDON.

Preamble.

WHEREAS it is expedient to empower the Crown to purchase lands sold under section 18 of Ordinance No. 11 of 1878, and in that respect to amend the said Ordinance: It is hereby enacted by the Governor of Ceylon, by and with the advice of the Legislative Council thereof, as follows:—

Short title.

1. This Ordinance may be cited as *The Grain Tax Amendment Ordinance, 1884.*

Ordinance to be construed with Ordinance No. 11 of 1878.

2. This Ordinance and *The Grain Tax Ordinance, 1878*, (hereinafter termed the principal Ordinance), shall be construed and read as one Ordinance.

When land sold under Ordinance No. 11 of 1878, same may be purchased by Government Agent on behalf of the Crown.

3. Whenever land is to be sold under section 18 of the principal Ordinance, it shall be lawful for the Government Agent or Assistant Government Agent or person authorized by the Government Agent or Assistant Government Agent in that behalf to bid at the sale for such land, and to purchase such land for and on behalf of the Crown.

Mode of payment for land when purchased by Crown under this Ordinance.

4. Whenever the Crown purchases any such land under the provisions of the 3rd section hereof, the Crown shall not be required to pay the whole of the purchase money of such land, but shall be entitled to take credit for the amount due from the defaulter for annual commutation, crop commutation or grain duty, or for any of them, and shall only be required to pay the balance (if any) to the owner or person entitled to the property sold, after deducting the costs and charges payable under section 20 of the principal Ordinance, which said costs and charges such Government Agent or Assistant Government Agent or person authorized by the Government Agent or Assistant Government Agent is authorized to retain. Provided always that in the event of any land sold under this or the principal Ordinance realizing a less amount than the amount due for annual commutation, crop commutation, or grain duty, nothing herein or in the principal Ordinance contained shall preclude the Crown from instituting any civil action or process against any defaulter for the recovery of the balance of any amount which may be due to the Crown from such defaulter in respect of annual commutation, crop commutation or grain duty and the costs aforementioned after deducting the purchase money realized by the sale of the land in respect of which such annual commutation, crop commutation or grain duty is due.

Certificate of purchase.

5. Whenever immovable property is purchased by the Crown under the provisions of this Ordinance, a certificate substantially in the form A. in the schedule to this Ordinance signed by the Government Agent or Assistant Government Agent shall vest the property sold absolutely in the Crown, free from all incumbrances; and such certificate shall be received in the courts of justice of this Colony as conclusive evidence of the title of the Crown to such immovable property.

6. The provisions of section 22 of the principal Ordinance shall not apply to any land or immovable property purchased by the Crown under the provisions of this Ordinance.

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7. The principal Ordinance is hereby amended to the extent following:—

- (1) Whenever the word "Government" appears in the said Ordinance, except when followed by the word "Gazette," or by the word "Agent," and except where the word Government is secondly mentioned in the first proviso to section 11 to such Ordinance, the words "the Crown" shall be held to stand and are hereby inserted in lieu thereof.
- (2) Where the word "Government" is secondly mentioned in the first proviso to section 11 of the principal Ordinance, the words the "Government Agent" shall hereafter be construed and read in lieu thereof.

These amendments shall not affect—

- (a) The past operation of the said Ordinance or anything duly done or suffered under it;
- (b) Nor any right, privilege, obligation, or liability acquired, accrued or incurred under the said Ordinance;
- (c) Nor any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Ordinance; nor
- (d) Any legal proceeding or remedy in respect of such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

SCHEDULE.

A.

WHEREAS the sum of Rs. ——— was due to Our Sovereign Lady the Queen for annual commutation [crop commutation or grain duty, as the case may be] in respect of the produce of the land ——— hereinafter more fully mentioned and described, and a further sum of Rs. ——— was likewise due for costs, which said sums have not been paid by the person liable therefor: And whereas the said land was seized in conformity with "The Grain Tax Ordinance, 1878," and "The Grain Tax Amendment Ordinance, 1883," and sold also in conformity therewith on the ——— day of ———, and the same was purchased by ——— for and on behalf of Our Sovereign Lady the Queen for the sum of Rs. ——— which has been duly credited to Our said Lady the Queen in part satisfaction [or full, as the case may be] of the sum of Rs. ——— so due for annual commutation [crop commutation or grain duty, as the case may be] as aforesaid, and Rs. ——— for costs: Now know Ye, that I ——— [Government Agent or Assistant Government Agent or person authorized by the Government Agent or Assistant Government Agent as the case may be], by virtue and in exercise of the power vested in me in this behalf by the said Ordinances, do hereby certify that the following property, to wit [here describe the property, with special accuracy as to boundaries], has been sold to and purchased by the said ——— for and on behalf of Our said Lady the Queen for the sum of Rs. ———, which said sum has been duly credited to Our said Lady the Queen, as aforesaid, and that the said premises are and shall henceforward be vested in Our said Lady the Queen, Her Heirs and Successors, free of all incumbrances.

Given under my hand at ——— this ——— day of ———

Passed in Council the Fourth day of February, One thousand Eight hundred and Eighty-four.

R. H. SINCLAIR,
Acting Clerk to the Council.

Assented to by His Excellency the Governor, the Eleventh day of February, One thousand Eight hundred and Eighty-four.

J. DOUGLAS,
Colonial Secretary.