PARLIAMENT OF CEYLON

4th Session 1955-56 / 100

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Excise (Amendment) Act, No. 9 of 1956

Date of Assent: February 3, 1956

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AN ACT TO AMEND THE EXCISE ORDINANCE.

Chapter 42, Volume I., page 687.

[Date of Assent: February 3, 1956]

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 Excise (Amendment) Act, No. 9 of 1956.

Short title.

2. Section 40 of the Excise Ordinance (hereinafter referred to as "the principal enactment"), is hereby amended by the substitution, for the words "and (b) all village headmen in whose village—", of the following:—

Amendment of section 40 of Chapter 42.

- "(b) all persons entitled, under a licence or a permit or any other document whatsoever, to the produce of, or to tap, palm trees on any land on which; and
- (c) all village headmen in whose village—"
- 3. Section 50 of the principal enactment is hereby amended as follows:—

Amendment of section 50 of the principal enactment.

- (1) by the renumbering of that section as subsection (1) of section 50; and
- (2) by the addition, at the end of that section, of the following sub-section:—
 - "(2) Where a person who is bound to give notice under section 40 of this Ordinance is prosecuted for the offence of intentionally omitting to give such notice in contravention of that section, it shall be presumed, until the contrary is proved, that such person has intentionally omitted to give such notice if an excise officer of a rank not below that of Superintendent certifies in writing under his hand, after such investigation as he may deem necessary, that he is satisfied that such person has omitted to give such notice."