

CHAPTER 245

TOBACCO TAX (AMENDMENT)

*Acts*  
Nos. 10 of 1959.  
9 of 1965.

AN ACT TO AMEND THE TOBACCO TAX ACT.

[Sections 2 and 3—3rd April, 1959.]

[Section 4—14th October, 1965.]

Short title.

1. This Act may be cited as the Tobacco Tax (Amendment) Act.

Amendment  
of section 2 of  
Chapter 245  
[§ 2, 10 of 1959.]

2. Section 2 of the Tobacco Tax Act, hereinafter referred to as the “principal Act”, is hereby amended as follows:—

(a) by the repeal of subsection (2) of that section and the substitution therefor of the following subsection:—

“ (2) The rate of the tobacco tax may from time to time be varied by the Minister of Finance by Order published in the Gazette.”;

(b) by the renumbering of subsection (3) of that section as subsection (5) ; and

(c) by the insertion, immediately after subsection (2) of that section, of the following new subsections:—

“ (3) Every Order under subsection (2) shall come into force on the date of its publication in the Gazette or on such later date as may be specified in the Order, and shall be brought before the House of Representatives within a period of one month from the date of the publication of such Order in the Gazette, or, if no meeting of the House of Representatives is held within such period, at the first meeting of the House of Representatives held after the expiry of such period, by a motion that such Order shall be approved. There

shall be set out in a schedule to every such motion the text of the Order to which the motion refers.

(4) Any Order under subsection (2) which the House of Representatives refuses to approve shall, with effect from the date of such refusal, be deemed to be revoked but without prejudice to the validity of anything done thereunder. Notification of the date on which any such Order is deemed to be revoked shall be published in the Gazette."

3. Section 12 of the principal Act is hereby amended by the substitution, for the words "two hundred rupees", of the words "one thousand rupees".

Amendment  
of section 12  
of the  
principal Act.  
[§ 3, 10 of 1959.]

4. Section 14 of the principal Act is hereby amended as follows:—

Amendment  
of section 14  
of the  
Principal Act.  
[§ 2, 9 of 1965.]

(1) by the insertion, immediately after the definition of "Ceylon tobacco leaf", of the following new definition:—

"cigarette" means a small cylinder of cut tobacco rolled in paper or any other type of wrapper for smoking; and

(2) by the insertion, immediately after the definition of "factory", of the following new definition:—

"pipe tobacco" means cut tobacco or tobacco compressed into slabs which can be used, or is intended, for smoking in pipes; and