



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

INLAND REVENUE
(AMENDMENT)
ACT, No. 16 OF 1996

[Certified on 17th July, 1996]

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**Inland Revenue (Amendment)
Act, No. 16 of 1996**

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L.D.—74/95

An Act to amend the Inland Revenue Act, No. 28 of 1979

It enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:—

1. This Act may be cited as the Inland Revenue (Amendment) Act, No. 16 of 1996.

Short title

2. Section 8 of the Inland Revenue Act, No. 28 of 1979 (hereinafter referred to as the "principal enactment") is hereby amended in paragraph (a) of that section as follows:—

Amendment to section 8 of Act, No. 28 of 1979.

(1) in sub-paragraph (Lxix) of that paragraph, by the substitution for the words "Overseas Economic Co-operation Fund of Japan; and", of the words "Overseas Economic Co-operation Fund of Japan;" ;

(2) in sub-paragraph (Lxx) of that paragraph, by the substitution for the words "World Conservation Union.", of the words "World Conservation Union;" ; and

(3) by the addition, immediately after sub-paragraph (Lxx) of that paragraph, of the following sub-paragraphs:—

"(Lxxi) the Institute of Personnel Management, Sri Lanka, incorporated by the Institute of Personnel Management, Sri Lanka, Law, No. 24 of 1976 ;

(Lxxii) Public Enterprises Reform Commission of Sri Lanka, established by the Public Enterprises Reform Commission of Sri Lanka, Act No. 1 of 1996."

3. Section 11 of the principal enactment is hereby amended as follows:—

Amendment to section 11 of the principal enactment.

(1) by the insertion, immediately after paragraph (aa) of that section, of the following new paragraph:—

"(aaa) any dividend paid by a company with which an agreement has been entered into on or after November 8, 1995, by the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, to any shareholder of that company during the

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period for which the profits and income of that company are exempt from income tax under the terms of that agreement or within one year thereafter, out of the profits and income which are exempt from income tax ;”

(2) in paragraph (b) of that section, by the substitution for the figures “ 17J, 18 ”, of the figures “ 17J, 17K, 18 ” ;

(3) in paragraph (c) of that section, by the substitution, for the words “ paragraph (a) or (b) ”, of the words “ paragraph (a) or paragraph (aa) or paragraph (aaa) or paragraph (b) ” ; and

(4) in paragraph (cc) of that section, by the substitution, for the words “ paragraph (a) or (b) ” wherever those words occur in that paragraph, of the words “ paragraph (a) or paragraph (aa) or paragraph (aaa), or paragraph (b) ”.

Amendment of
section 15 of
the principal
enactment.

4. Section 15 of the principal enactment is hereby amended as follows :—

(1) by the insertion, immediately after paragraph (v) of that section, of the following new paragraph :—

“(vv) such part of any sum as does not exceed two thousand rupees received in any year of assessment commencing on or after April 1, 1990, by the Sri Lanka Bureau of Foreign Employment established by the Sri Lanka Bureau of Foreign Employment Act, No. 21 of 1985, in respect of any Sri Lankan for whom employment outside Sri Lanka has been provided or secured by such Bureau;”:

(2) in paragraph (w) of that section by the substitution, for the words “ any quoted public company ; and ”, of the words “ any quoted public company ; ”

(3) in paragraph (x) of that section by the substitution, for the words “ Minister in charge of the subject of fine arts, literature or sports, as the case may be ; ” of the words “ Minister in charge of the subject of fine arts, literature, or sports, as the case may be ; and, ”

(4) by the addition immediately after paragraph (x) of that section, of the following new paragraph :—

“(y) the profits and income from the Farmers Lottery conducted by the National Lotteries Board, ”

5. The following new section is hereby inserted immediately after section 17J of the principal enactment, and shall have effect as section 17K of the principal enactment :—

Insertion of
new section 17K
in the principal
enactment.

“Exemption
from income
tax of the
profits and
income of an
undertaking
acquiring and
utilizing
advanced
technology.

17K. (1) The profits and income attributable to the new capital expenditure of any undertaking for the production or manufacture of any goods or commodities or for the provision of any service and referred to in subsection (2), shall be exempt from income tax for a period of five years reckoned from the relevant date.

(2) The provisions of subsection (1) shall apply to any undertaking which —

(a) has incurred, within a period of twelve months commencing from the relevant date, new capital expenditure of not less than ten million rupees in amount on the acquisition and utilization of advanced technology ; and

(b) is approved by the Minister to be an undertaking to which this section applies, by Order published in the *Gazette* on or before March 31, 1997, on an application in writing in that behalf made on or before September 30, 1996 ; and

(c) employs, as at the relevant date or not later than six months from such date, and continues to employ, until the expiry of the said period of five years not less than fifty employees more than the average number of employees, employed by that undertaking during the year ending on the relevant date :

Provided that where at any time during any year of assessment within the said five year period referred to in subsection (1), the number of employees employed in such undertaking does not exceed such average number by fifty, such profits and income of that undertaking as are referred to in subsection (1), shall not be exempt from income tax.

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In this subsection the expressions "employee" and "average number" shall have the respective meanings assigned to them under sub-paragraph (iv) of paragraph (a) of subsection (2) of section 16D.

(3) For the purpose of this section —

(a) the expression "profits and income attributable to the new capital expenditure" in relation to any year of assessment and to any undertaking means the excess of—

(i) the profits and income, within the meaning of paragraph (a) of section 3 (other than any profits and income from the sale of any capital assets or from the purchase and resale of any goods or commodities) of that undertaking for that year of assessment reduced by the appropriate *per centum* specified in the Schedule to this paragraph as being applicable for that year of assessment, over,

(ii) the annual average of such profits and income of that undertaking as are referred to in sub-paragraph (i), such average being computed for a period of three years immediately preceding the relevant date where the undertaking has been carrying on business for a period of three years or more prior to the relevant date or for the entire period during which it has been carrying on business, where the undertaking has been carrying on business for a period of less than three years prior to the relevant date,

but shall not exceed one hundred and twenty *per centum* of the sum which bears to the profits and income within the meaning of paragraph (a) of section 3 (other than any profits and income from the sale of any capital assets or from the purchase and resale of any goods or commodities) of that undertaking for that year of assessment, the same proportion as the proportion which, the amount of

the new capital expenditure bears to the aggregate of the new capital expenditure and the value at acquisition of any —

- (i) plant, machinery, fixtures or equipment ; and
- (ii) asset not included in sub-paragraph (i), (other than any land or building)

which was being used for the production or manufacture of any goods or commodities or for the provision of any service by such undertaking on the relevant date ;

Provided that in relation to any year of assessment where the undertaking referred to in sub-section (2) is also an undertaking to which the provisions of section 17F apply, the provisions of the section whichever provides, for the higher relief shall apply in respect of such year of assessment.

SCHEDULE

The year of assessment (hereinafter in this Schedule referred to as the "relevant year") in which the relevant date falls ..	10 per centum
The first year succeeding the relevant year ..	10 per centum
The second year succeeding the relevant year ..	12.5 per centum
The third year succeeding the relevant year ..	15 per centum
The fourth year succeeding the relevant year ..	17.5 per centum
The fifth year succeeding the relevant year ..	20 per centum;

(b) the expression "relevant date" means the first day of any calendar month not earlier than November 1995, and not later than April 1997, and selected by that undertaking and notified to the Commissioner-General in writing not later than thirty days from the last date of that month;

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Provided that where the relevant date is not so notified to the Commissioner-General the relevant date shall be deemed to be April 1, 1996 ;

(c) the expression, "new capital expenditure" means expenditure incurred by the undertaking in the purchase of any new —

(i) plant, machinery, fixtures or equipment ; and

(ii) asset not included in sub-paragraph () (other than any land or building) for the acquisition and utilization of advanced technology;

Provided that any expenditure incurred for the replacement after the relevant date of any plant, machinery, fixtures or equipment, which formed part of the assets of that undertaking on or before the relevant date, shall be deemed not to be new capital expenditure.

**Amendment of
section 22 DDDD
of the principal
enactment .**

6. Section 22 DDDD of the principal enactment is hereby amended by the substitution for the words "shall be exempt from income tax for a period of five years reckoned from," of the words "shall be exempt from income tax for a period of seven years reckoned from,".

**Amendment of
section 23 of
the principal
enactment**

7. Section 23 of the principal enactment is hereby amended in the proviso to subsection (5) of that section by the substitution for the words "carried on by that person," of the words and figures "carried on by that person :

Provided further that nothing in the provisions of sub-paragraph (i) of paragraph (a) shall apply in respect of any capital asset let on hire on or after April 1, 1995, by any person, if such person is a company engaged in the business of letting capital assets on hire."

**Amendment of
section 29 of
the principal
enactment.**

8. Section 29 of the principal enactment is hereby amended in subsection (2) by the insertion immediately after paragraph (a) of that subsection, of the following paragraph :—

'For the purposes of this paragraph' the term "interest" for any year of assessment commencing on or after April 1, 1996 means any interest paid on a loan obtained for—

- (i) the construction or purchase of any building, or for the purchase of any site for the construction of any building ;
- (ii) the purchase of any share in any quoted public company;
- (iii) the acquisition of any capital asset for use in any trade, business, profession or vocation;'

9. Section 30 of the principal enactment is hereby amended as follows :—

Amendment of
section 30 of
the principal
enactment.

(1) in subsection (1) of that section—

(a) by the substitution, in paragraph (aaaaaa) of that subsection, for the words and figures "any year of assessment commencing on or after April 1, 1995, and", of the words and figures "the year of assessment commencing on April 1, 1995;" ;

(b) by the insertion, immediately after paragraph (aaaaaa) of that subsection, of the following paragraph :—

"(aaaaaaa) an allowance of one hundred thousand rupees in respect of any year of assessment commencing on or after April 1, 1996, and " ; and

(c) by the substitution, in the proviso to that subsection, for the words "or paragraph (aaaaa), or paragraph (aaaaaa) in ascertaining", of the words "or paragraph (aaaaa) or paragraph (aaaaaa) or paragraph (aaaaaaa) in ascertaining";

(2) in subsection (2) of that section—

(a) in the first proviso to that subsection—

(i) by the substitution, in paragraph (g) of that proviso, for the words and figures "any year of assessment commencing on or after April 1, 1995:", of the words and figures "the year of assessment commencing on April 1, 1995:"—

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(H) by the insertion, immediately after paragraph (g) of that proviso, of the following paragraph :—

“(h) an allowance of one hundred thousand rupees in respect of any year of assessment commencing on or after April 1, 1996:”;

(9) In the second proviso to that subsection—

(i) by the substitution, in sub-paragraph (ii) of that proviso, for the words and figures “an year of assessment commencing on or after April 1, 1992, but prior to April 1, 1995 ; and”, of the words and figures “an year of assessment commencing on or after April 1, 1992, but prior to April 1, 1995 ;”;

(ii) by the substitution in sub-paragraph (iii) of that proviso, for the words and figures “an year of assessment commencing on or after April 1, 1995:”, of the words and figures “the year of assessment commencing on April 1, 1995 ; and”, and

(iii) by the addition, immediately after sub-paragraph (iii) of that proviso, of the following new sub-paragraph :—

”(iv) one hundred thousand rupees, where such year of assessment is an year of assessment commencing on or after April 1, 1996:”.

19. Section 31 of the principal enactment is hereby amended as follows :—

(1) In paragraph (b) of subsection (5) of that section, by the substitution for the words and figures “any year of assessment commencing on or after April 1, 1979,”, of the words and figures “any year of assessment commencing on or after April 1, 1979 but prior to April 1, 1996,” ;

Amendment to section 31 of the principal enactment.

20) in subsection (5D) of that section by the substitution, for the words and figures "for any year of assessment commencing on or after April 1, 1990", of the words and figures "for any year of assessment commencing on or after April 1, 1990, but prior to April 1, 1996"; and

21) by the insertion, immediately after subsection (5D), of the following subsection :—

"(5A) the deduction from the assessable income of—

(a) any person, other than a company, for any year of assessment commencing on or after April 1, 1996—

(i) in respect of all qualifying payments other than those referred to in paragraphs (b), (c), (m), (n) and (q) of subsection (2), made by him, or deemed to have been made by him, shall not exceed one-third of such assessable income or twenty-five thousand rupees, whichever is less ;

(ii) in respect of all qualifying payments referred to in paragraphs (c) (m) and (n) of subsection (2), made by him, or deemed to have been made by him, shall not exceed twenty-five thousand rupees ;

(iii) in respect of all qualifying payments referred to in paragraph (q) of subsection (2), made by him or deemed to have been made by him, shall not exceed one-third of such assessable income ; and

(iv) in respect of the aggregate of all qualifying payments referred to in paragraphs (i) and (ii) of this subsection, shall not exceed twenty-five thousand rupees ;

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(b) any company for any year of assessment commencing on or after April 1, 1996, in respect of all qualifying payments other than those referred to in paragraphs (b), (c), (m) and (n) of subsection (2) made by that company or deemed to have been made by that company, in that year of assessment, shall not exceed one-fifth of such assessable income."

Amendment of section 32 of the principal enactment.

11. Section 32 of the principal enactment is hereby amended as follows :—

(1) in paragraph (a) of subsection (1) of that section, by the addition immediately after sub-paragraph (viii) of the following sub-paragraph :—

“(ix) in respect of any year of assessment commencing on or after April 1, 1996, at the appropriate rates specified in Part IIG of the First Schedule to this Act :”

(2) in the proviso to subsection (1) of that section—

(a) by the substitution, in sub-paragraph (v) of that proviso, for the words and figures “for any year of assessment commencing on or after April 1, 1992, but prior to April 1, 1995 ; and”, of the words and figures “for any year of assessment commencing on or after April 1, 1992, but prior to April 1, 1995;”;

(b) by the substitution, in sub-paragraph (vi) of that proviso for the words and figures “for any year of assessment commencing on or after April 1, 1995”, of the words and figures “for the year of assessment commencing on April 1, 1995 ; and” ; and

(c) by the addition, immediately after sub-paragraph (vi) of that proviso, of the following new sub paragraph :-

“(vii) one hundred thousand rupees, for any year of assessment commencing on or after April 1, 1996.”;

(3) in subsection (2) of that section—

(a) by the substitution, in paragraph (b) of that subsection for the words “ other than such part of such sum as exceeds one million five hundred thousand rupees, or ”, of the words “ other than such part of such sum as exceeds—

one million five hundred thousand rupees ; or

a sum equivalent to the average monthly salary or wage paid to such individual during the period of three years immediately preceding his retirement from any employment under the employer who pays such gratuity, multiplied by the number of completed years of service,

whichever is greater, or ” ;

(b) by the substitution, in paragraph (viii) of that subsection, for the words and figures “ any year of assessment commencing on or after April 1, 1994 : ”, of the words and figures “ any year of assessment commencing on or after April 1, 1994, but prior to April 1, 1996 ; or ” ; and

(c) by the addition, immediately after paragraph (vii) of that subsection, of the following paragraph :—

“ (ix) Part II G of the First Schedule to this Act in respect of any year of assessment commencing on or after April 1, 1996 : ”.

12. The following new section is hereby inserted immediately after section 32CC of the principal enactment and shall have effect as section 32CCC of the principal enactment :—

Insertion of new section 32ccc in the principal enactment.

the rate of
income tax on
profits from
employment, for
specified
period of a non-
resident employed
in Sri Lanka.

32CCC (1) Where an individual who is deemed, under subsection (7) of section 67 to be non-resident for a period of three years, continues to be employed in Sri Lanka after the expiry of such period, the profits from such employment of such individual for a period of two years commencing from the end of such period of three years shall, notwithstanding anything to the contrary in this Act, be chargeable with income tax at the rate of fifteen *per centum*.

(2) Where an individual who is employed in a company being a flagship company, within the meaning of paragraph (aa) of section 11, and which has, on or after November 8, 1995, entered into an agreement with the Board of Investment of Sri Lanka under section 17 of the Board of Investment of Sri Lanka Law No. 4 of 1978, and who is deemed under the proviso to subsection (7) of section 67 to be non-resident for a period of five years, continues to be employed in such flagship company after the expiry of such period, the profits from employment in such flagship company of such individual for the period commencing from the end of such period of five years and ending on the date on which the exemption of the profits and income of such flagship company, under the terms of such agreement, ceases, shall notwithstanding anything to the contrary in this Act, be chargeable with income tax at the rate of fifteen *per centum*."

Amendment of
Section 32 ABE
of the principal
enactment.

13. Section 32EE of the principal enactment is hereby amended in subsection (1) of that section as follows:—

(1) in paragraph (c) of that subsection by the substitution for the words and figures "any year of assessment commencing on or after April 1, 1995," of the words and figures "the year of assessment commencing on April 1, 1995,"; and

(2) by the addition immediately after paragraph (c) of that subsection of the following paragraph:—

"(d) where such year of assessment is any year of assessment commencing on or after April 1, 1996 and where for that year of assessment the amount of the relevant profits from employment of such individual—

(i) does not exceed one hundred and forty-four thousand rupees, an amount equal to—

four thousand eight hundred and fifty
rupees, or

the amount of income tax which is attributable to the relevant profits from employment of that individual for that year of assessment,

whichever is less;

(ii) exceeds one hundred and forty-four thousand rupees but does not exceed one hundred and fifty thousand rupees, an amount equal to—

three thousand two hundred and forty eight rupees reduced by fifty-four per centum of the excess of the relevant profits from employment of such individual for that year of assessment over one hundred and forty-four thousand rupees, or

the amount of income tax which is attributable to the relevant profits from employment of that individual for that year of assessment,

whichever is less.”

14. Section 32A of the principal enactment is hereby amended as follows :—

Amendment of section 32A of the principal enactment.

(i) in subsection (1) of that section, by the substitution in paragraph (iii), for the words “and paid by such company within one year from the date of receipt of the first-mentioned dividend by such company”, of the words “if the first-mentioned dividend is paid during the year of assessment in which the second mentioned dividend was received by that company or within one year thereafter,”;

(ii) in subsection (2) of that section—

(a) by the repeal of sub-paragraph (a) of paragraph (i) of that subsection and the substitution thereof, of the following sub-paragraph :—

“ (a) out of,—

the qualified export profits and income referred to in section 32H or section 32K, or the profits and income referred to in section 32M or section 32N

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paid during the period in which such profit and income are taxable at the rate of fifteen per centum or within one year thereafter:”; and

- (b) by the substitution, in paragraph (iii) of that sub-section, for the words “and paid by such company within one year from the date of receipt of the first-mentioned dividend by such company”, of the words “if the first-mentioned dividend is paid during the year of assessment in which the second-mentioned dividend was received by that company or within one year thereafter”:

Amendment of section 33A of the principal enactment.

15. Section 33A of the principal enactment is hereby amended as follows:—

- (1) in subsection (2) of that section by the substitution for the words and figures “section 32F or section 32H or section 32K” wherever those words occur in that subsection, of the words and figures “section 32F or section 32H or section 32K or section 32M or section 32N”; and
- (2) in subsection (3) of that section, by the substitution for the words and figures “section 32H or section 32K” wherever those words occur in that subsection, of the words and figures “section 32H, section 32K, section 32M or section 32N”.

Amendment of section 33c of the principal enactment.

16. Section 33c of the principal enactment is hereby amended in paragraph (2) of that section, by the repeal of sub-paragraph (b) of that paragraph and the substitution therefor of the following sub-paragraph:—

“(b) profits and income taxable—

- (i) under section 32F,
(ii) under section 32H,
(iii) under section 32K,
(iv) under section 32M,
(v) under section 32N,
(vi) at the rates other than those specified in the Second Schedule to this Act; and”

Amendment of section 38 of the principal enactment.

17. Section 38 of the principal enactment is hereby amended in paragraph (iii) of subsection (2A) of that section, by the substitution for the words and figures “section 32H or section 32K” for any year of assessment”, of the words and figures “section 32H or section 32K or section 32M or section 32N for any year of assessment”.

18. Section 73 of the principal enactment is hereby amended in subsection (1A) of that section as follows :—

Amendment of section 73 of the principal enactment.

(1) in paragraph (vi) of that section by the substitution, for the words and figures “for any year of assessment commencing on or after April 1, 1995,”, of the words and figures “for the year of assessment commencing on April 1, 1995 ; and ”; and

(2) by the addition immediately after paragraph (vi) of that subsection of the following paragraph :—

“(vii) one hundred thousand rupees for any year of assessment commencing on or after April 1, 1996, ”.

19. Section 92 of the principal enactment is hereby amended in subsection (2AA) of that section by the substitution, for the words “an Assessor shall within thirty days from the end”, of the words “an Assessor shall before the expiry of thirty days from the end”.

Amendment of section 92 of the principal enactment

20. Section 99 of the principal enactment is hereby amended by the repeal of subsection (1) of that section, and the substitution therefor, of the following subsection:—

Amendment of section 99 of the principal enactment.

(1) Every employer who employs—

(a) an individual who receives remuneration in excess of eight thousand three hundred and thirty-three rupees per mensem or one hundred thousand rupees per annum ; or

(b) any non-resident individual receiving remuneration for services rendered in Sri Lanka in excess of eighty-five rupees per mensem or one thousand rupees per annum ; and

who has not given notice to the Commissioner-General under subsection (1) of section 107C of the Inland Revenue Act, No. 4 of 1963 or under this Chapter of this Act, shall give notice to the Commissioner-General not later than September 30, 1996 that he has in his employ such individual (hereinafter in this Chapter referred to as a “specified employee”).

21. Section 113K of the principal enactment is hereby amended in sub-paragraph (i) of paragraph (a) of subsection (2) of that section by the substitution for the words “a specified fee of or specified fees aggregating to” of the words “a specified fee of or specified fees aggregating to”.

Amendment of section 113K of the principal enactment.

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**Amendment of
section 113A of
the principal
enactment.**

22. Section 113A of the principal enactment is hereby amended as follows :—

(1) in paragraph (c) of that section by the substitution, for the words and figures "for any year of assessment commencing on or after April 1, 1995 the excess of"; of the words and figures "for the year of assessment commencing on April 1, 1995, the excess of"; and

(2) by the addition, immediately after paragraph (c) of that section of the following paragraph :—

"(d) for any year of assessment commencing on or after April 1, 1996, the income tax computed at the rates specified in Part II G of the First Schedule to this Act on such emoluments of such employee after deducting therefrom a sum of one hundred thousand rupees."

**Amendment of
the First
Schedule to
the principal
enactment**

23. The First Schedule to the principal enactment is hereby amended as follows :—

(1) in Part II F of that Schedule by the substitution, for the words and figures "The rates of income tax for any year of assessment commencing on or after April 1, 1994, shall be as follows:—", of the words and figures "The rates of income tax for the two years of assessment commencing respectively on April 1, 1994 and April 1, 1995, shall be as follows :—"; and

(2) by the insertion, immediately after Part II F of that Schedule, of the following Part :—

" Part II G-

The rates of income tax for any year of assessment commencing on or after April 1, 1996, shall be as follows :—

On the first Rs. 35,000 of the taxable income	.. 10 per centum
On the next Rs. 35,000 of the taxable income	.. 15 per centum
On the next Rs. 35,000 of the taxable income	.. 25 per centum
On the balance of the taxable income 35 per centum"

24. The Seventh Schedule to the principal enactment is hereby amended by the substitution, for the words and figures "section 32K or section 33M" wherever those words and figures occur in that Schedule, of the words and figures "section 32K or section 32M or section 32N".

Amendment of
the Seventh
Schedule to
the principal
enactment.

25. (1) The amendment to section 15 made by section 4 of this Act, shall be deemed for all purposes to have come into force on April 1, 1990.

Retrospective
operation.

(2) The amendment to section 23 of the principal enactment made by section 7 of this Act, shall be deemed for all purposes to have come into force on April 1, 1995.

(3) The amendment to section 32L, section 33A, section 33C, section 38 and to the Seventh Schedule of the principal enactment made by sections 13, 14, 15, 16 and 23 of this Act, shall be deemed for all purposes to have come into force on October 31, 1994.

(4) The amendment to section 113K, of the principal enactment made by section 20 of this Act, shall be deemed for all purposes to have come into force on November 18, 1992.

26. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text
to prevail
in case of
inconsistency.

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