## CHAPTER 361

## REVENUE COLLECTION

Ordinance No. 14 of 1925. AN ORDINANCE TO AUTHORIZE THE COLLECTION OF REVENUE IN MONEY INSTEAD OF BY STAMPS.

[27th October. 1925.]

Short title.

**1.** This Ordinance may be cited as the Revenue Collection Ordinance.

Interpretation.

2. In this Ordinance "revenue "includes any rent, royalty, duty, fee, fine, penalty, tax, or revenue payable to the Government, or to any Government department, court, board, authority, or person on behalf of or for the use of the Government, or for any public purpose.

Regulations may provide for collection of revenue in money. **3.** (1) Where under any written law, whether passed before or after the commencement of this Ordinance, any revenue is required or authorized to be paid or collected by means of stamps, then, notwithstanding anything contained in such written law, the Minister may, if he thinks

fit, from time to time make regulations, to be published in the Gazette, requiring or permitting such revenue to be paid or collected in money, either throughout Sri Lanka or in a specified area or office, and in such manner and subject to such conditions as may be specified in the regulations.

(2) All such regulations shall, as soon as conveniently may be, be laid before Parliament, and may, at any of the next following three meetings, be rescinded by resolution of Parliament, but without prejudice to anything already done thereunder, and if not so rescinded shall be deemed to be valid-