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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 644/29 — 1991 ජනවාරි 12 වැනි සෙනසුරාදා — 1991.01.12

No. 644/29 — SATURDAY, JANUARY 12, 1991

(Published by Authority)

PART IV (A) — PROVINCIAL COUNCILS

Provincial Councils Notifications

FINANCE STATUTE OF THE SOUTHERN PROVINCE No. 7 OF 1990

Order Under Section 8

BY virtue of the powers vested in me under Section 8 of the Finance Statute of the Southern Province No. 7 of 1990, I, Mataranga Sirisena Amarasiri, Chief Minister and Minister in charge of the subject of Finance of the Southern Provincial Council, do by this order, with effect from First January 1991, declare the following articles to be excepted article.

1. Books (excluding Magazine, Periodicals and News Papers)
2. Bread
3. Cardamom
4. Cinnamon
5. Cloves
6. Nutmeg
7. Paper
8. Paper
9. Rubber
10. Green Leaf
11. Petrol sold to Diplomatic Missions and to Members of the Diplomatic Staff of such Missions.
12. Water sold by the Water Supply and Drainage Board or Local Authority.
13. Jewellery and Gems sold for payment in Foreign Currency, if sold by any person authorised by Central Bank of Sri Lanka to deal in Foreign Currency.
14. Pharmaceutical drugs.

Galle,
December 30, 1990.
02-67/1

M. S. AMARASIRI,
Chief Minister and Minister of Finance,
Southern Provincial Council.

FINANCE STATUTE OF THE SOUTHERN PROVINCE No. 7 OF 1990

Order Under Section 76 (1)

BY virtue of the powers vested in me by section 76 (1) of the Finance Statute of the Southern Province No. 7 of 1990, I, Mataranga Sirisena Amarasiri, Chief Minister and Minister in charge of the subject of Finance, do by this order declare that adhesive stamps of the denomination of Rs. 1 (One), Rs. 2 (Two), Rs. 5 (Five), Rs. 10 (Ten), Rs. 20 (Twenty), Rs. 50 (Fifty), Rs. 100 (One Hundred), Rs. 500 (Five Hundred), Rs. 1,000 (One Thousand) issued already by the Government of Sri Lanka and overprinted with the English letters B.P.C. to be used for the payment of stamp duty on the instruments and documents referred to in Section 37 (a), (b) and (c) of that Statute.

Galle,
December 30, 1990.
02-67/2

M. S. AMARASIRI,
Chief Minister and Minister of Finance,
Southern Provincial Council.

FINANCE STATUTE OF THE SOUTHERN PROVINCIAL COUNCIL, No. 7 OF 1990
 Regulation Under Section 77(1) (a)

BY virtue of the powers vested in me under section 77(1) (a) read with section 37 of the Finance Statute of the Southern Provincial Council, No. 7 of 1990, I, Mataraño Sirisena Amarasiri, Chief Minister and the Minister in charge of the subject of Finance of the Southern Provincial Council, do by this order, make regulation to charge Stamp Duty as follows:—

REGULATION

Stamp duty shall be chargeable with effect from 01.01.91 on every instrument and document specified below at the rates specified against its description or value:

(i) On every instrument relating to a transfer, other than a transfer by way of gift or exchange, of any property situated within the Southern Province:

Value	Unit	Rate
Value Rs. 100,000 or less	For Every Rs. 100 or part thereof	Rs. 3 0
If Value Exceeds Rs. 100,000	On First Rs. 100,000	3,000 0
	On The Balance, for Every Rs. 100—or Part Thereof	4 0

(ii) On every instrument relating to a gift of any property situated within the Southern Province:

Value	Unit	Rate
Value Rs. 50,000 or Less	For Every Rs. 100 or Part Thereof	3 0
If Value Exceeds Rs. 50,000	On First Rs. 50,000	1,500 0
	On the Balance, for Every Rs. 100 or Part Thereof	2 0

(iii) Deed or instrument for the exchange of any property (not between co-heirs):

(a) If of equal value — The same duty as on a conveyance of such property at its market value.

(b) If of unequal value — The same duty as on a conveyance of the property of higher value, computed at the market value thereof.

(iv) Deed or instrument for the exchange of any property between co-heirs:

(a) If of equal value — Rs. 10.00

(b) If pecuniary consideration for the difference in value is to be passed between the heirs — The same duty, as the duty payable on the transfer of a property, whose value is equivalent to the difference in market value of the property exchanged.

(v) Every document presented or filed in the proceedings instituted in:

High Court	For Every Rs. 1,000 or Part Thereof (Subject to a Maximum of Rs. 2,000)	2 0
District Court	For Every Rs. 1,000 or Part Thereof (Subject to a Maximum of Rs. 1,000)	1 0

MATARAÑO SIRISENA AMARASIRI,
 Chief Minister & the Minister of Finance,
 Southern Provincial Council.

December 30, 1990.
 02-87/3

FINANCE STATUTE OF THE SOUTHERN PROVINCE No. 7 OF 1990
 Order Under Section 5 (1)

BY virtue of the powers vested in me under section 5 (1) of the Finance Statute of the Southern Province No. 7 of 1990, I, Mataraño Sirisena Amarasiri, Chief Minister and Minister in charge of the subject of Finance of the Southern Provincial Council being of the opinion that it is essential for the economic progress of the Southern Province, do by this order, with effect from First January 1991 exempt the following from Turnover Tax.

- Any business for the export of any manufactured or processed article.
- Any Government Department except where such Department carries on a business.
- Any Lottery.
- Any Government Lottery.
- Any Lottery.
- Women's Lottery of the National Youth Service Council.
- Lotteries conducted by the National Lotteries Board.

M. S. AMARASIRI,
 Chief Minister and Minister of Finance,
 Southern Provincial Council.

Galle,
 December 30, 1990.
 02-87/4

FINANCE STATUTE OF THE SOUTHERN PROVINCE No. 7 OF 1990

Order Under Section 7 (1)

BY virtue of the powers vested in me under Section 7(1) of the Finance Statute of the Southern Province No. 7 of 1990, I, Mataraga Sirisena Amarasiri, Chief Minister and the Minister in charge of the subject of Finance of the Southern Provincial Council, do by this order with effect from First January, 1991, fix the following rates of Turn Over Tax.

PART 1-1%

In respect of the Turnover of business of selling the following items in retail or wholesale other than the sale by a Manufacturer and items mentioned in parts 2 and 3 below at 1% of the Turnover.

PART 2-5%

Business of selling :—

- (1) Gems
- (2) Gold
- (3) Precious and semi precious stones
- (4) Furniture
- (5) Timber whether sawn or in the form of logs
- (6) Accessories, components and other materials for the purpose of assembling or manufacturing Motor Vehicles (excluding Motorcycles, Motorlorries and Scooters)

At 5% for the Turnover.

PART 3-10%

In respect of a Turnover of a business of buying and selling Jewellery and Costume Jewellery at 10% of the Turnover.

M. S. AMARASIRI,
Chief Minister and Minister of
Finance,
Southern Provincial Council.

Galle,
December 30, 1990.
92-07/5