



**PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**

**EXCISE (AMENDMENT)
ACT, No. 18 OF 2019**

[Certified on 31st of October, 2019]

Printed on the Order of Government

Published as a Supplement to Part II of the **Gazette of the Democratic Socialist Republic of Sri Lanka** of November 01, 2019

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA
TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 5

Price : Rs. 8.00

Postage : Rs. 15.00

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Excise (Amendment) Act, No. 18 of 2019

[Certified on 31st of October, 2019]

L.D.—O. 46/2018

AN ACT TO AMEND THE EXCISE ORDINANCE (CHAPTER 52)

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:-

1. This Act may be cited as the Excise (Amendment) Act, No. 18 of 2019. Short title.

2. Section 35 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) thereof by the substitution for the words and figures, “section 46 or section 47;” of the words and figures, “section 46, section 47 or paragraph (a) of section 48;”. Amendment of section 35 of the Excise Ordinance (Chapter 52).

3. Section 52 of the principal enactment is hereby amended in subsection (1) thereof as follows:- Amendment of section 52 of the principal enactment.
 - (1) by the repeal of paragraph (a) thereof and the substitution therefor of the following:-
 - “(a) under section 46, section 47 or paragraph (a) of section 48, except on his own knowledge or suspicion or on the complaint or report of an excise officer or a police officer:

Provided however, where a police officer makes a complaint or produces a report under paragraph (a) of section 48, such officer shall be an officer not below the rank of a sub inspector and shall obtain the written sanction of the Commissioner-General of Excise or any other officer authorised by the Commissioner-General of Excise;”;

(2) in paragraph (b) thereof,-

(a) by the substitution for the words and figure, “under section 48” of the words and figure “under paragraph (b) or (c) of section 48”; and

(b) by the substitution for the words, “on that behalf.” of the words “on that behalf; or”; and

(3) by the insertion immediately after paragraph (b) thereof of the following:-

“(c) under section 50, except on his own knowledge or suspicion or on the complaint or report of an excise officer.”.

Sinhala text to prevail in case of inconsistency.

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

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