



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

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**PROVINCIAL COUNCILS  
(TRANSFER OF STAMP DUTY) (AMENDMENT)  
ACT, No. 6 OF 2022**

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[Certified on 17th of February, 2022]

*Printed on the Order of Government*

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*Provincial Councils*  
(Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022

[Certified on 17th of February, 2022]

L. D.— O. 33/2021

AN ACT TO AMEND THE PROVINCIAL COUNCILS  
(TRANSFER OF STAMP DUTY) ACT, NO. 13 OF 2011

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

- 1.** This Act may be cited as the Provincial Councils (Transfer of Stamp Duty) (Amendment) Act, No. 6 of 2022. Short title
- 2.** Section 2 of the Provincial Councils (Transfer of Stamp Duty) Act, No. 13 of 2011 is hereby amended as follows:— Amendment to section 2 of Act, No. 13 of 2011

- (1) by the renumbering of section 2 as subsection (1) of that section;
- (2) in renumbered subsection (1) of that section, by the substitution for the words “revenue so collected.”, of the following words:—

“revenue so collected:

Provided however, any person who proves to the satisfaction of the Commissioner-General by a claim made in writing that he has paid any stamp duty—

- (a) in excess of the amount properly payable by him; or
- (b) erroneously on an instrument to which such stamp duty relates and is found that he was not liable to pay such stamp duty under the provisions of the Stamp Duty (Special Provisions) Act, No. 12 of 2006,

shall be refunded the amount so paid, out of any amount collected as stamp duty during any period prior to transfer to the Provincial Councils.”; and

- (3) by the addition immediately after renumbered subsection (1) of the following:—

“(2) The provisions of section 11 of the Stamp Duty (Special Provisions) Act, No. 12 of 2006 shall apply to all claims for refund under this section.

(3) For the purpose of this section, “Commissioner-General” shall have the same meaning as in the Inland Revenue Act, No. 24 of 2017.”.

Sinhala text to prevail in case of inconsistency

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

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