



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

TOBACCO TAX (AMENDMENT)

A

BILL

to amend the Tobacco Tax Act, No. 08 of 1999

*Presented by Hon. (Dr.) Wijeyadasa Rajapakshe, M.P. for Colombo District
on 07th of January, 2021*

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Tobacco Tax (Amendment)

AN ACT TO AMEND THE TOBACCO TAX ACT, NO. 08 OF 1999

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

1. This Act may be cited as the Tobacco Tax (Amendment) Act, No. of 2021. Short title.

5 2. Section 15 of the Principal Act is hereby amended by repealing sub-section 15 (1) of the said Act and by the substitution of the following paragraph:- Amendment of section 15 of the principal enactment.

10 “15. (1) Every person is guilty of an offence under this Act shall on conviction after summary trial before a Magistrate be liable to a fine of three times of the value of the goods forfeited by the Department of Customs or the Excise Department under this Act or imprisonment of either description for a term not exceeding five
15 years.”

3. 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.

