

N. B.— Part II of the *Gazette* No. 1,640 of 05.02.2010 was not published.

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The Gazette of the Democratic Socialist Republic of Sri Lanka

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PART IV (A) — PROVINCIAL COUNCILS

(Separate paging is given to each language of every Part in order that it may be filed separately)

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IMPORTANT NOTICE REGARDING ACCEPTANCE OF NOTICES FOR PUBLICATION IN THE WEEKLY "GAZETTE"

ATTENTION is drawn to the Notification appearing in the 1st week of every month, regarding the latest dates and times of acceptance of Notices for publication in the weekly *Gazettes*, at the end of every weekly *Gazette* of Democratic Socialist Republic of Sri Lanka.

All notices to be published in the weekly *Gazettes* shall close at 12.00 noon of each Friday, two weeks before the date of publication. All Government Departments, corporations, Boards, etc. are hereby advised that Notifications fixing closing dates and times of applications in respect of Post-Vacancies, Examinations, Tender Notices and dates and times of Auction Sales, etc. should be prepared by giving adequate time both from the date of despatch of notices to Govt. Press and from the date of publication, thereby enabling those interested in the contents of such notices to actively and positively participate please note that inquiries and complaints made in respect of corrections pertaining to notification will not be entertained after three months from the date of publication.

All notices to be published in the weekly *Gazettes* should reach Government Press two weeks before the date of publication *i.e.* notices for publication in the weekly *Gazette* of 19th February, 2010 should reach Government Press on or before 12.00 noon on 05th February, 2010.

LAKSHMAN GOONEWARDENA,
Government Printer.

Department of Govt. Printing,
Colombo 08,
January 01, 2010.

Provincial Council Notifications

SOUTHERN PROVINCIAL COUNCIL

Finance (Supplementary Provision) (amendment) Statute No. 05 of 2007 of Provincial Council of the Southern Province

I Gustinnawadu Shan Wijayalal De Silva, Chief Minister and Minister of Finance, Southern Province, do hereby order that the Finance (Supplementary Provision) (amendment) Statute shall come into operation with effect from 22.12.2008, the date on which her Excellency the Governor of the Southern Province gave her assent to that statute.

GUSTINNAWADU SHAN WIJAYALAL DE SILVA,
Chief Minister and Minister of Finance.

Office of the Chief Minister,
Southern Provincial Council – Galle,
21st December, 2009,
Galle.

FINANCE (SUPPLEMENTARY PROVISIONS) (AMENDMENT) STATUTE No. 05 OF 2007 OF PROVINCIAL COUNCIL OF THE SOUTHERN PROVINCE

Be it enacted by the Provincial Council of the Southern Province of the Democratic Socialist Republic of Sri Lanka as follows :

Short title and the date
of operation.

1. This Statute may be cited as the Finance (Supplementary Provisions) (Amendment) Statute No. 05 of 2007 of the Provincial Council of the Southern Province and shall come into operation with effect from the date on which the Governor gave the assent.

Amendment of
Paragraph 1 of the
Finance
(Supplementary
Provisions) Statute
No. 02 of 1994 of the
Provincial Council
of the Southern
Province.

2. Paragraph 1 of the Finance (Supplementary Provisions) Statute No. 02 of 1994 of the Provincial Council of the Southern Province (hereinafter referred to as the Principal Enactment) is amended by numbering as number 8 immediately after number 7 of that paragraph and by the substitution of the "Betting on Horse Racing Ordinance" thereto.

Insertion new Section
6A in the principal
Enactment.

3. The following new section is hereby inserted immediately after Section 6 and shall have effect as Section 6A of the principal enactment.

Land and building
Tax.

- 6A(1) Subject to the rates permitted by law passed by Parliament, a tax at such rates as may be determined by the Minister by order, published in the *Gazette*, may be levied and recovered on any land or building situated within the province, calculated on the capital value of such land or building.
- (2) The term land referred to Sub-section (1) shall include the crown land and the term building shall include any building owned by the government.
- (3) Every order made under Subsection (1) shall be published in the *Gazette* and shall be placed before the Provincial Council for approval within one month of such publication and any order which is not so approved shall be deemed to be rescinded with effect from the date of such disapproval, but without prejudice to anything previously done there under.
- (4) Where the term "capital value" is used in respect of any building, it shall mean the cost of construction of such building including the improvements and additions effected to such building any fixtures fixed thereto and value of the land on which such building is situated and where such term is used in respect of bare land, it shall mean the market value of such land, on the 31st December of the previous year.
- (5) The provisions of this Section shall come into operation on such date as may be appointed by the Minister.

4. The following new Chapter is hereby inserted immediately after Chapter VII of the principal enactment :-

Insertion new Chapter will be the principal enactment.

CHAPTER VII

BETTING TAX

13 (1) A tax (hereinafter referred to as the Betting tax) shall be levied and charged on bets placed or accepted whether on cash or on credit, at any place or premises within the province, on horse racing (held in Sri Lanka or abroad), at such rates as may be determined by the Minister by regulations published in the *Gazette*.

Betting tax.

(2) Every regulation made under Subsection (1) shall be published in the *Gazette* and shall be placed before the Provincial Council for approval within one month from such publication and any regulation which is not so approved shall be deemed to be rescinded with effect from the date of such disapproval, but without prejudice to anything previously done there under.

(3) The betting tax levied under this Section shall be chargeable, immediately after placing such bet and the person liable to pay such tax shall pay total of such tax to the Provincial commissioner of Revenue within ten days after the expiry of one calendar month from the date on which such tax becomes due.

(4) Where a person liable to pay the betting tax on or before the due date as specified in subsection (3) fails to pay such tax, such person shall be deemed to be a defaulter.

(5) Where the payment of any betting tax has been defaulted, the defaulter shall pay a fine equal to ten per centum of the amount which has been so defaulted and in the case of a continuing default, an additional fine not less than two per centum, subject to maximum of fifty per centum, of sum in default for every month of such default.

(6) Where the payment of a betting tax inclusive of the fine referred to in Subsection (5) has been defaulted, it may be recovered as debt due to the Provincial Council.

(7) If any business referred to in this Section is an illegal business, the provisions of this statute shall not be construed as to give legality to such business.

5. The principal enactment is hereby amended by re-numbering of Chapter VII as VIII.

Renumbering of Chapter VII.

6. The principal enactment is hereby amended by re-numbering Section 13, 14 and 15 as Section 14, 15 and 16 respectively.

Re-numbering of Section 13, 14 and 15 of principal enactment.

7. In the event of any inconsistency among the Sinhala, Tamil and English texts of this Statutes, the Sinhala text shall prevail.

Sinhala text to prevail in case of inconsistency.

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