

## PARLIAMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

EXCISE (AMENDMENT) ACT, No. 26 OF 2018

[Certified on 03rd of September, 2018]

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L.D.—O. 21/2018

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. 26 of 2018.

Short title.

**2.** Section 30 of the Excise Ordinance (Chapter 52) (hereinafter referred to as the "principal enactment") is hereby amended as follows:—

Amendment of section 30 of the Excise Ordinance (Chapter 52).

- (1) in subsection (1) by the substitution for the words "Every person who manufactures or sells any excisable article under a licence" of the words "Every person who imports, exports, transports, manufactures, sells, possess or stores any excisable article under a licence, permit or pass;
- (2) in the marginal note to that section for the words "certain licensees" of the words "holder of a licence, permit or pass".
- 3. Section 32 of the principal enactment is hereby amended by the insertion immediately after paragraph (j) of the following new paragraphs:—

Amendment of section 32 of the principal enactment.

- "(*ja*) prescribing the types of security features to be affixed on any excisable article when such excisable article is imported, exported, transported, manufactured, sold, possessed or stored;
- (*jb*) levying charges for issuing of the security features referred to in paragraph (*ja*) to be affixed on any excisable article when such excisable article is imported, exported, transported, manufactured, sold, possessed or stored;".

## 2 Excise (Amendment) Act, No. 26 of 2018

Sinhala text to prevail in case of any inconsistency.

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

