



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

MOTOR CARS (TAX ON TRANSFERS)
(AMENDMENT) ACT, No. 15 OF 1980

[Certified on 19th March, 1980]

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Motor Cars (Tax on Transfers) (Amendment)
Act, No. 15 of 1980

[Certified on 19th March, 1980]

L.D.—O. 84/79.

AN ACT TO AMEND THE MOTOR CARS (TAX ON TRANSFERS) LAW,
No. 13 OF 1978.

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

1. This Act may be cited as the Motor Cars (Tax on Transfers) (Amendment) Act, No. 15 of 1980. Short title.

2. Section 4 of the Motor Cars (Tax on Transfers) Law, No. 13 of 1978 (hereinafter referred to as the “principal enactment”) is hereby repealed and the following new section substituted therefor :— Replacement of section 4 of Law No. 13 of 1978.

“Relevant tax payable on the transfer of a motor car to which this Law applies.” 4. The relevant tax payable on the transfer of a motor car to which this Law applies shall be two thousand five hundred rupees.”

3. Section 13 of the principal enactment is hereby amended as follows :— Amendment of section 13 of the principal enactment.

(1) by the substitution for the definition of the expression “motor car”, of the following definition :—

““motor car” means a motor vehicle, not being a motor cycle, motor ambulance, motor hearse, invalid carriage or three wheeled passenger vehicle, which is constructed or adapted for the carriage of not more than eight persons (including the driver) and their effects and includes a trailer so constructed or adapted;’; and

(2) by the insertion, immediately after the definition of “motor car to which this Law applies”, of the following :—

““motor cycle”, “motor ambulance”, “motor hearse” and “invalid carriage” have the same meanings respectively, as in the Motor Traffic Act;’.

4. The amendment made in the principal enactment by section 2 of this Act shall be deemed for all purposes to have come into operation on November 15, 1979. Retrospective effect of amendment.

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