

# THE

# CEYLON GOVERNMENT GAZETTE

### EXTRAORDINARY.

No. 8,308 - THURSDAY, AUGUST 12, 1937.

Published by Authority.

# PART II.—LEGAL.

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

#### DRAFT ORDINANCES.

#### MINUTE.

The following Draft of a proposed Ordinance is published for general information:—

# An Ordinance further to amend the Income Tax Ordinance, 1932.

No. 2 of 1932.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:—  $\,$ 

- 1 This Ordinance may be cited as the Income Tax (Amendment) Ordinance, No. of 1937.
- 2 Section 67 of the Income Tax Ordinance, 1932, is hereby amended as follows:—
  - (1) by the re-numbering thereof as section 67 (1); and
  - (2) by the addition thereto of the following sub-section:
  - "(2) Where by reason of an amendment of the law or an amendment of the unit rate under section 20 (10) it is necessary to vary the amount of tax charged in any notice of assessment, the Assistant Commissioner may give such notification as may be necessary to the person assessed in that notice of assessment; and any notification so given shall, as regards any particulars of the assessment contained in the notification which have not been included in the notice of assessment, have effect as if the notification were a notice of assessment."

Short title.

Amendment of section 67 of Ordinance No. 2 of 1932.

## Objects and Reasons.

The object of this Bill is to add a new sub-section to section 67 of the Income Tax Ordinance, 1932, so as to provide for the revision of the amount of tax charged in a notice of assessment where the unit rate has been altered by a resolution of the State Council under section 20 (10) of the Ordinance or where an amendment of the law necessitates a revision of assessments already made.

2. The Bill is modelled on the provisions of section 9 of the Finance (No. 2) Act, 1931, of the Imperial Parliament which was enacted to provide simple procedure for the revision of assessments which had to be varied in similar circumstances.

C. H. COLLINS, Acting Financial Secretary.

Colombo, August 12, 1937.