



THE
CEYLON GOVERNMENT
GAZETTE

EXTRAORDINARY.

No. 8,542 — WEDNESDAY, NOVEMBER 1, 1939.

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 :—

L. D.—CF 32/39

81/10 (SB/FSO)

An Ordinance to amend the Heavy Oil Motor Vehicles Taxation Ordinance.

Cap. 190
(Vol. IV,
p. 755.)

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 Heavy Oil Motor Vehicles Taxation (Amendment) Ordinance, No. of 1939, and shall come into operation on the first day of December, 1939.

Short title
and date of
operation.

2 The First Schedule to the Heavy Oil Motor Vehicles Taxation Ordinance is hereby repealed and the following Schedule is substituted therefor :—

Repeal of First
Schedule to
Chapter 190
and
substitution of
a new
Schedule
therefor.

FIRST SCHEDULE.

(Section 2.)

Tax payable in respect of heavy oil motor vehicles.

Description of Vehicle.	Tax (Monthly rate)
	Rs. c.
Where the tare of the heavy oil motor vehicle—	
(a) does not exceed 1 ton	77 0
(b) exceeds 1 ton but does not exceed 1½ tons	84 0
(c) " 1½ tons	91 0
(d) " 2 "	98 0
(e) " 2½ "	105 0
(f) " 3 "	112 0
(g) " 3½ "	126 0
(h) " 4 "	140 0
(i) " 4½ "	154 0
(j) " 5 tons	168 0

Objects and Reasons.

The object of this Bill is to repeal the First Schedule to the Heavy Oil Motor Vehicles Taxation Ordinance, and to substitute in its place a new Schedule containing revised rates of tax on diesel-engined vehicles.

2. The tax on diesel-engined vehicles was imposed in order to re-imburse the Government to the extent of the amount estimated to be lost to revenue by reason of the fact that such vehicles do not use petrol but gas oil and other oil on which no import duty is paid.

3. The increase in the import duty on petrol has necessitated a corresponding increase in the rates of tax set out in the First Schedule to the Ordinance in order to equalize the incidence of taxation. These rates represent an advance of 40 per cent. on the original rates, which is about the same proportionately as the corresponding increase of petrol from 65 cents to 90 cents per gallon.

Financial Secretary's Office,
Colombo, November 1, 1939.

H. J. HUXHAM,
Financial Secretary.