



THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

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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.—O. 19/46.

34/2/4 (FSO).

An Ordinance to amend the Estate Duty Ordinance.

Chapter 187,
Vol. IV., p. 574.

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 Estate Duty (Amendment) Ordinance, No. of 1946.

Short title.

2. Section 45A of the Estate Duty Ordinance is hereby amended as follows:—

Amendment of
section 45A of
Chapter 187.

(1) in sub-section (3) of that section, by the substitution, for the words “an amount equal to the face value of such stock.”, of the following:—

“an amount equal to the aggregate of—

- (a) the face value of such stock, and
- (b) the accrued interest on such stock.”;

(2) in sub-section (4) of that section, by the substitution, for the words “an amount which bears the prescribed proportion to the face value of such stock.”, of the following:—

“an amount equal to the aggregate of—

- (a) a sum bearing the prescribed proportion to the face value of such stock, and
- (b) the accrued interest on such stock.”;

and

(3) by the addition, immediately after sub-section (4) of that section, of the following new sub-section:—

“(5) Where the surrender of stock by any person under this section is deemed under sub-section (3) or sub-section (4) to be equivalent to the payment in cash of an amount which exceeds the estate duty payable by him, the excess shall be disposed of in the following manner:—

(a) where the amount of the excess is not less than one hundred rupees—

- (i) each complete sum of one hundred rupees comprised therein shall be reckoned as a unit and each unit or each group of two or more units, as the Financial Secretary may determine, shall be returned in the form of stock of the same issue as the surrendered stock; and

- (ii) any outstanding fraction of a unit shall be returned in cash; and

(b) where the amount of the excess is less than one hundred rupees, such amount shall be returned in cash.”

Objects and Reasons.

Section 45A of the Estate Duty Ordinance (Chapter 187) enables the surrender of Government stock in lieu of the payment of estate duty in cash. The surrender of such stock is deemed under that section to be equivalent to the payment in cash of a certain amount. That amount does not include accrued interest on such stock.

2. Where the value of the stock surrendered is in excess of that which is required for the payment of estate duty, the excess has to be returned. The manner of returning such excess is not set out in the aforesaid section.

3. The object of this Bill is to amend section 45A of the Estate Duty Ordinance so as to provide that the amount referred to in the first paragraph shall include the interest mentioned in that paragraph and that the excess referred to in the second paragraph shall be returned in stock in certain circumstances and in cash otherwise.

Financial Secretary's Office, C. E. JONES,
Colombo, August 28, 1946. Acting Financial Secretary.

MINUTE.

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

L.D.—O. 40/46.

An Ordinance to provide immunity from civil or criminal proceedings in respect of the publication or reproduction of authorised documents.

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

Short title.

1. This Ordinance may be cited as the Official Publications (Immunity) Ordinance, No. of 1946.

Immunity in respect of publication or reproduction of authorised documents.

2. No action or proceeding, whether civil or criminal, shall be instituted or maintained against any person, in respect of—

(a) the publication of any report or other official document which is ordered by the Governor to be published for general information ; or

(b) the reproduction, in any newspaper, of any document or of an extract from any document so published, where such reproduction is made for the public benefit and without malice.

Objects and Reasons.

The object of this Bill is to provide immunity from civil or criminal proceedings to persons concerned in the publication of any official document which is ordered by the Governor to be published for general information, or in the reproduction, in newspapers, of any such documents or extracts from such documents made for the public benefit and without malice.

Colombo, 27th August, 1946. J. H. B. NIBLLE,
Legal Secretary.