



# THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

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## PART IX.

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

### LOCAL GOVERNMENT NOTICES.

L. D.—B. 78/45/L. G. D.—BA. 198.

BY HIS EXCELLENCY THE GOVERNOR.

A PROCLAMATION.

HENRY MOORE.

KNOW Ye that I, Henry Monck-Mason Moore, Governor of Ceylon, do hereby proclaim the by-law set out hereunder, made by the Municipal Council of Colombo under sections 109 and 110 (12) of the Municipal Councils Ordinance (Chapter 193), and confirmed by me by virtue of the powers vested in me by the said section 109.

By His Excellency's command,  
J. A. MULHALL,  
Secretary to the Governor.

Colombo, 22nd February, 1947.

GOD SAVE THE KING.

*By-law.*

The by-laws relating to the tax on vehicles and animals made by the Municipal Council of Colombo and published in *Gazette* No. 7,679 of December 14, 1928, are hereby amended in the Schedule thereto, by the insertion immediately after the item "Jinrickshaw" of the following new items:—

"Bicycle or tricycle car or cart used for trade purposes .. .. ."	C.A.
Trishaw .. .. .	C.T.
Tandem bicycle .. .. .	C.D."

L. D.—B. 78/45/L. G. D.—BA. 695.

BY HIS EXCELLENCY THE GOVERNOR.

A PROCLAMATION.

HENRY MOORE.

KNOW Ye that I, Henry Monck-Mason Moore, Governor of Ceylon, do hereby proclaim the by-laws set out hereunder, made by the Municipal Council of Colombo under sections 109 and 110 of the Municipal Councils Ordinance (Chapter 193), and confirmed by me by virtue of the powers vested in me by the said section 109.

By His Excellency's command,  
J. A. MULHALL,  
Secretary to the Governor.

Colombo, 22nd February, 1947.

GOD SAVE THE KING.

*By-laws.*

1. By-law 23 of Chapter VIII. of the by-laws of the Municipal Council of Colombo dated October 12, 1905, and published in *Gazette* No. 6,080 of October 20, 1905, is hereby amended by the substitution, in paragraph (a) of that by-law, for the words "two rupees", of the words "seven rupees and fifty cents".

2. By-law 24 of Chapter VIII. of the by-laws of the Municipal Council of Colombo dated October 12, 1905, and published in *Gazette* No. 6,080 of October 20, 1905, as amended by Proclamation dated February 1, 1919, published in *Gazette*

No. 6,994 of February 7, 1919, and by Proclamation dated February 5, 1929, published in *Gazette* No. 7,692 of February 8, 1929, is hereby further amended as follows:—

- (1) by the substitution, in paragraph 4 (a) of that by-law, for the word and figure "Re. 1", of the word and figure "Rs. 5"; and
- (2) by the substitution, in paragraph 4 (b) of that by-law, for the word and figures "Rs. 30" of the word and figures "Rs. 100"

L. G. D.—BA. 624/8.

THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.

THE following resolution, passed by the Municipal Council of Galle under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section:—

"This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rate of twenty-five per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council".

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 12, 1947.

L. G. D.—BA. 625/12.

THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.

THE following resolution, passed by the Municipal Council of Kandy under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section:—

"This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rate of fifteen per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council".

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 12, 1947.

L. G. D.—BA. 582/14.

THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.

THE following resolution, passed by the Ambalangoda Urban Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section:—

"This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rate of twenty per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council".

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 12, 1947.





L. G. D.—BA. 604/15.

**THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.**

THE following resolution, passed by the Kolonnawa Urban Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section :—

“ This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rate of ten per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council ”.

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 22, 1947.

L. D.—B. 139/46/L. G. D.—BA. 607/22.

**THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.**

THE following resolution, passed by the Kurunegala Urban Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section :—

*Resolution.*

“ This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rates set out hereunder on payments for admission to entertainment (as defined in the Ordinance) held in the area within the administrative limits of the Council.

Amount of Payment.	Rate of Tax. Rs. c.
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Where the payment for admission, excluding the amount of tax—

(a) exceeds 19 cents but does not exceed 50 cents	0 5
(b) exceeds 50 cents but does not exceed Re. 1 . .	0 10
(c) exceeds Re. 1 but does not exceed Rs. 1.50 . .	0 15
(d) exceeds Rs. 1.50 but does not exceed Rs. 2 . .	0 20
(e) exceeds Rs. 2 but does not exceed Rs. 3 . .	0 30
(f) exceeds Rs. 3 but does not exceed Rs. 4 . .	0 40
(g) exceeds Rs. 4 but does not exceed Rs. 5 . .	0 50
(h) exceeds Rs. 5 but does not exceed Rs. 10 . .	1 0
(i) exceeds Rs. 10—	
(i) for the first Rs. 10 . .	1 0
(ii) for each additional Rs. 5 or part thereof . .	1 0”.

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 22, 1947.

L. G. D.—BA. 613/15.

**THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.**

THE following resolution, passed by the Nuwara Eliya Urban Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section :—

“ This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rate of ten per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council ”.

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 22, 1947.

L. G. D.—BA. 615/15.

**THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.**

THE following resolution, passed by the Puttalam Urban Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section :—

“ This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March,

1947, a tax at the rate of ten per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council ”.

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 22, 1947.

L. D.—B. 138/46/L.G.D.—BA. 633.

**THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.**

REGULATIONS under section 10 of the Entertainment Tax Ordinance, No. 12 of 1946, made by the Executive Committee of Local Administration, approved by the State Council and ratified by the Governor by virtue of the powers vested in him by that section.

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 26, 1947.

*Regulations.*

1. These regulations may be cited as the Entertainment Tax Regulations, 1947.

2. The exemption from tax conferred by section 8 of the Ordinance shall apply to entertainments, the whole of the gross or net proceeds of which are devoted to any of the following purposes :—

- (a) the establishment or maintenance of any temple, church or mosque, or of any other religious institution, being an institution which is supported wholly or partly by voluntary contributions.
- (b) the establishment or maintenance of any school.
- (c) The establishment or maintenance of any home or other institution for the reception, boarding, care or maintenance of orphans, deserted children, or old, sick or destitute persons, being a home or institution supported wholly or partly by voluntary contributions.
- (d) The grant of any scholarship for any educational purpose.

3. Save as otherwise provided in these regulations, no person shall mark or cause to be marked in any manner any tax label.

4. No proprietor of an entertainment shall obtain any tax label issued, for the purpose of the tax, by the proper officer of a local authority—

- (a) except from such proper officer ; and
- (b) except upon payment to such proper officer of the value of the label.

5. All tickets authorising or intended to be issued for the purpose of authorising admission to any entertainment the payment for admission to which is subject to the tax shall be serially numbered, all tickets of each denomination being numbered in one series, and the proprietor of any such entertainment shall not cause or permit any such ticket to be issued for the purpose of authorising admission as aforesaid unless it bears a serial number in accordance with the requirements of this regulation.

6. (1) (a) Every ticket authorising or intended to be issued for the purpose of authorising admission to any entertainment the payment for admission to which is subject to the tax shall—

- (i) be at least three inches in length and two inches in breadth ;
- (ii) have the following particulars legibly printed, stamped or otherwise marked on the ticket, namely, the place, date and time of the entertainment, the price of admission and a statement that such price excludes the tax.

(b) For the purpose of sub-paragraph (a), “ price of admission ” means the price exclusive of the tax.

(2) No proprietor of an entertainment the payment for admission to which is subject to the tax shall issue or have in his possession at the place of entertainment any ticket authorising or intended to be issued for the purpose of authorising admission to the entertainment, unless such ticket conforms in all respects with the requirements of paragraph (1).

7. No proprietor of an entertainment the payment for admission to which is subject to the tax shall issue a tax label to any person or cause or permit a tax label to be issued to any person, except when it is securely affixed to a ticket issued for the purpose of authorising admission to the entertainment.

8. No proprietor of an entertainment the payment for admission to which is subject to the tax shall, on any such payment being made, issue or cause or permit to be issued, in respect of that payment a ticket authorising admission to the entertainment other than a ticket to which is securely affixed a tax label or tax labels, issued by the proper officer of the local authority by whom the tax is imposed and equivalent in value to the amount of tax chargeable in respect of that payment.

9. (1) Save as otherwise provided in these regulations, no proprietor of an entertainment the payment for admission to which is subject to the tax shall—

- (a) deface, cut, tear or diminish any tax label before the ticket to which it is affixed is issued to a person paying for admission to the entertainment; or
- (b) admit any person to the entertainment with a ticket bearing a tax label which has been defaced, cut, torn or diminished.

(2) No person who is the holder of a ticket bearing a tax label or tax labels, issued for the purpose of authorising admission to an entertainment the payment for admission to which is subject to the tax, shall deface, cut, tear or diminish such label or labels.

10. (1) (a) The proprietor of an entertainment the payment for admission to which is subject to the tax shall—

- (i) collect or cause to be collected the ticket of every person about to be admitted to the entertainment with a ticket bearing a tax label or tax labels; and
- (ii) deface or cause to be defaced the tax label or tax labels on such ticket forthwith after its collection by tearing such ticket into two portions across the label or labels; and
- (iii) return or cause to be returned one portion of such ticket to the person from whom it was collected, the other portion thereof being kept until the expiry of forty-eight hours from the time of the conclusion of the entertainment unless it is earlier removed under regulation 17 (1) by any authorised officer.

(b) The proprietor shall cause the portions of the tickets used each day to be kept separate from the portions of the tickets used on previous days.

(2) Every holder of a ticket bearing a tax label or tax labels shall, immediately before he is admitted to an entertainment the payment for admission to which is subject to the tax, deliver the ticket to the person collecting the tickets.

11. (1) Where in the case of an entertainment the payment for admission to which is subject to the tax, any ticket is issued purporting or intended to authorise the admission to the entertainment of more than one person, the proprietor shall cause the ticket to be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and the proprietor shall not cause or permit the admission to the entertainment by virtue of that ticket of a greater number of persons than that marked on the ticket.

(2) For the purpose of calculating the tax chargeable in the case of a ticket purporting or intended to authorise the admission to an entertainment of more than one person, there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket, and each of those payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorised to be admitted.

12. (1) Where the tax is calculated and paid on a lump sum paid for a season ticket or for a ticket authorising admission to any entertainment during a certain period of time, the proprietor shall before issuing the ticket—

- (a) mark or cause it to be marked with the name of the person to whom it is to be issued;
- (b) fix thereto or cause to be fixed thereto a tax label or tax labels, issued by the proper officer of the local authority by whom the tax is imposed and equivalent in value to the amount of tax chargeable in respect of that payment; and
- (c) deface such label or labels or cause them to be defaced by writing in ink on the face thereof the date of issue of the ticket.

(2) The proprietor of an entertainment the payment for admission to which is subject to the tax shall not cause or permit the admission to the entertainment, by virtue of any ticket referred to in paragraph (1) of any person other than the person named on such ticket, and no person who is not so named shall obtain or attempt to obtain admission to the entertainment by virtue of that ticket.

(3) It shall not be necessary for the proprietor of any entertainment the payment for admission to which is subject to the tax to deface in the manner prescribed by regulation 10 (1) (a) (ii) any tax label or tax labels fixed to a ticket referred to in paragraph (1).

13. (1) The proprietor of an entertainment the payment for admission to which is subject to the tax shall not cause or permit the admission of any person to the entertainment without payment unless that person is the holder of a ticket clearly marked "Complimentary" or "Free".

(2) No person shall, without paying for admission, enter or otherwise obtain admission to an entertainment the payment for admission to which is subject to the tax unless he is the holder of a ticket marked in the manner required by paragraph (1).

14. Where any person having been admitted to a place of entertainment is or is to be subsequently admitted on a

separate payment to another part of that place of entertainment, all the provisions of these regulations relating to admission to a place of entertainment or to persons admitted or to be admitted to a place of entertainment shall apply in respect of such subsequent admission of that person if the separate payment for the admission of that person to such other part of the place of entertainment is a payment involving tax or more tax.

15. (1) The statement which the proprietor of an entertainment is required to furnish to the proper officer of a local authority under section 8 (1) (b) of the Ordinance for the purpose of exemption from the tax shall be in the Form A set out in the Schedule.

(2) The declaration which the proprietor of an entertainment is required to transmit to the proper officer of a local authority under section 8 (2) of the Ordinance for the purpose of exemption from the tax shall be in the Form B set out in the Schedule.

16. The proper officer of a local authority by whom the tax is imposed may require the proprietor of an entertainment the payment for admission to which is subject to the tax to keep registers of payments for admission and records of tax labels purchased and used, in such form as such proper officer may direct, and it shall be the duty of such proprietor to comply with such requirement.

17. (1) The proprietor of an entertainment the payment for admission to which is subject to the tax shall at all reasonable times on demand made by any authorised officer produce to such officer all books and records kept by the proprietor in connection with the entertainment and all tickets and all portions of any tickets and all tax labels for the time being in his possession, and shall allow such officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(2) Every person who has been admitted to an entertainment the payment for admission to which is subject to the tax shall, on demand made, during the course of or immediately before or after the entertainment, by any authorised officer, produce to such officer—

- (a) in any case where such person has been so admitted on a ticket referred to in regulation 12 (1), such ticket with the tax label or tax labels on the ticket defaced in accordance with the requirements of that regulation; or
- (b) in any case where such person has been so admitted on a ticket marked "Complimentary" or "Free", such ticket or a portion thereof; or
- (c) in any other case, the ticket by means of which such person was admitted or a portion thereof with the tax label or tax labels defaced in accordance with the requirements of regulation 10 (1) (a) (ii).

18. (1) Where the proprietor of an entertainment is possessed of any unused tax label—

- (a) which has not been cut, torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended, but for which such proprietor has no immediate use; or
- (b) which has been accidentally cut, torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended,

the proper officer of the local authority by whom the tax label was issued shall repay to such proprietor, out of the funds of such authority, the value of such label in money upon such proprietor delivering up the label for cancellation and proving to the satisfaction of such proper officer—

- (i) in the case referred to in sub-paragraph (b), that such label was accidentally cut, torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended;
- (ii) in every case that such label was purchased by such proprietor with a *bona fide* intention of using it; and
- (iii) in every case that he has paid the full price thereof.

(2) Any unused tax label referred to in paragraph (1) (a) which has been returned and in respect of which a refund has been made under this regulation may be re issued for its face value by the proper officer of the local authority concerned.

19. In these regulations—

"admission", "local authority", "net proceeds", "payment for admission", "proper officer", "proprietor" and "tax label" have the same meaning respectively as in the Ordinance;

"authorised officer", in relation to an entertainment, means the proper officer of the local authority within whose administrative limits the entertainment is held or any other officer of such authority authorised in writing in that behalf by such proper officer;

"entertainment" means an entertainment to which the Ordinance applies;

"Ordinance" means the Entertainment Tax Ordinance, No. 12 of 1946;

"Schedule" means the Schedule to these regulations;

"tax" means the entertainment tax imposed and levied by a local authority under the Ordinance.

## Schedule.

## FORM A.

(Regulation 15 (1).)

Statement for the purpose of exemption from Entertainment Tax.

I <sup>1</sup>\_\_\_\_\_, the proprietor of <sup>2</sup>\_\_\_\_\_ to be held at <sup>3</sup>\_\_\_\_\_, on <sup>4</sup>\_\_\_\_\_ at <sup>5</sup>\_\_\_\_\_, hereby state that the whole of the <sup>6</sup>\_\_\_\_\_ proceeds of the aforesaid entertainment are to be devoted to <sup>7</sup>\_\_\_\_\_.

I hereby declare that the particulars given above are true and accurate in every respect.

Date : \_\_\_\_\_.

Signature of Proprietor.

- <sup>1</sup> Name of proprietor.
- <sup>2</sup> Description of entertainment.
- <sup>3</sup> Place where entertainment is to be held.
- <sup>4</sup> Date on which entertainment is to be held.
- <sup>5</sup> Time at which entertainment is to be held.
- <sup>6</sup> Insert the word "gross" or "net" whichever is applicable.
- <sup>7</sup> Specify the purpose or purposes to which the proceeds are to be devoted.

## FORM B.

(Regulation 15 (2) .)

Declaration for the purpose of exemption from Entertainment Tax.

I <sup>1</sup>\_\_\_\_\_ proprietor of <sup>2</sup>\_\_\_\_\_ held at <sup>3</sup>\_\_\_\_\_ on <sup>4</sup>\_\_\_\_\_, hereby declare that the whole of the <sup>5</sup>\_\_\_\_\_ proceeds of the aforesaid entertainment have been paid to <sup>6</sup>\_\_\_\_\_.

I attach herewith all receipts taken in respect of such payment.

Date : \_\_\_\_\_.

Signature of Proprietor.

- <sup>1</sup> Name of proprietor.
- <sup>2</sup> Description of entertainment.
- <sup>3</sup> Place at which entertainment was held.
- <sup>4</sup> Date on which entertainment was held.
- <sup>5</sup> Insert the word "gross" or "net" whichever is applicable.
- <sup>6</sup> Name of person to whom proceeds have been paid.

L. D.—B. 139/46/L. G. D.—BA. 622.

THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.

THE following resolution passed by the Colombo Municipal Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the

Executive Committee of Local Administration and is published in terms of sub-section (2) of that section :—

## Resolution.

" This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rates set out hereunder on payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council :—

Amount of Payment.	Rate of Tax.
Where the payment for admission, excluding the amount of tax—	
(1) exceeds 50 cents but does not exceed Re. 1	10 cents
(2) exceeds Re. 1 but does not exceed Rs. 2.50	25 cents
(3) exceeds Rs. 2.50 but does not exceed Rs. 3.50	50 cents
(4) exceeds Rs. 3.50 but does not exceed Rs. 4.50	75 cents
(5) exceeds Rs. 4.50 but does not exceed Rs. 5.00	Re. 1
(6) exceeds Rs. 5.00	25 per cent."

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 25, 1947.

L. G. D.—BA. 603/15.

THE ENTERTAINMENT TAX ORDINANCE, No. 12 OF 1946.

THE following resolution, passed by the Kegalla Urban Council under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, has been approved by the Executive Committee of Local Administration and is published in terms of sub-section (2) of that section :—

" This Council, under sub-section (1) of section 2 of the Entertainment Tax Ordinance, No. 12 of 1946, hereby imposes and levies, with effect from the first day of March, 1947, a tax at the rate of ten per centum on all payments for admission to entertainments (as defined in the Ordinance) held in the area within the administrative limits of the Council".

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, February 25, 1947.