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THE GAZETTE OF THE REPUBLIC OF SRI LANKA (CEYLON)

EXTRAORDINARY

අංක 157/7 — 1975 අප්‍රේල් 01 වැනි අඟහරුවාදා — 1975.04.01

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(Published by Authority)

PART I: SECTION (I)—GENERAL

Government Notifications

L. D.—B. 10/59.

THE TEA (TAX AND CONTROL OF EXPORT) ACT No. 16 OF 1959

ORDER made by the Minister of Finance in consultation with the Minister of Foreign and Internal Trade under section 6 (1) of the Tea (Tax and Control of Export) Act No. 16 of 1959, as amended by Act No. 4 of 1967.

N. M. PERERA,
Minister of Finance.

Colombo, 1st April, 1975.

Order

1. The tax imposed under section 2 of the Tea (Tax and Control of Export) Act No. 16 of 1959, as amended by Act No. 4 of 1967, in respect of any tea which is sold at a Colombo tea auction, or, is exported from Sri Lanka and sold at a foreign tea auction, shall—

- (1) where the price at which such tea is sold is, or when expressed in terms of Sri Lanka currency and after the deductions specified in subsection (3) of that section is, rupees two and cents fifty or less per pound, be abolished; and
- (2) where such price, or the assessed price under section 5 of that Act, is in excess of rupees five and cents fifty per kilogramme, be charged, levied and paid, in the following manner, in lieu of at the rate and according to the method of calculation specified in section 2 and 5 of that Act :—
 - (a) where such excess is not more than four rupees and forty cents, the tax shall be equal to one half of such excess; and
 - (b) where such excess is more than four rupees and forty cents, the tax shall be equal to two rupees and cents twenty.

2. The Order made under section 6 (1) of the Tea (Tax and Control of Export) Act, No. 16 of 1959, as amended by Act No. 4 of 1967, and published in *Gazette Extraordinary* No. 136/10 of November 7, 1974, as subsequently amended, is hereby revoked.