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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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No. 1441/18 - THURSDAY, APRIL 20, 2006

(Published by Authority)

**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**STAMP DUTY (SPECIAL PROVISIONS) ACT, No. 12 OF 2006**

**Order under Section 5**

BY virtue of the powers vested in me under Section 5 of the Stamp Duty (Special Provisions) Act, No. 12 of 2006 read with Article 44(2) of the Constitution, I, Mahinda Rajapaksa, President of the Democratic Socialist Republic of Sri Lanka, do by this Order, amend the Order published in the *Gazette Extraordinary* No. 1439/2 of 03rd April, 2006, in the Schedule, with effect from 21st April, 2006 as follows:

1. by the deletion of item 14, and the substitution therefor, of the following item :-

“14. Mortgage executed in respect of any loan for Rs. 3,000,000 or less taken for the-

(a) construction of a house ; or

(b) purchase of a house or site for the construction of a house ;

Where the mortgagee is any bank registered under the Banking Act, No. 30 of 1988 or any finance company registered under the finance Company Act, No. 78 of 1988, or any Provident Fund approved by the Commissioner General of Inland revenue for the purposes of the Inland Revenue Act, No. 10 of 2006 ; ”

2. by the deletion of item 18, and the substitution therefor, of the following item :-

“18. Any receipt given for any sum deposited with or withdrawn from, any finance company registered under the Finance Company Act, No. 78 of 1988, or commercial or specialized bank registered under Banking Act, No. 30 of 1988 ; ”

3. by the addition, immediately after item 20, of the following new items-

“21. Any instrument executed by or on behalf of, or in favour of, the Government in any case where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument ;

22. Any receipt given by any person receiving payment, for any goods sold or services provided, immediately upon such sale or such provision ;

23. Any receipt given by any person receiving any capital sum by way of death gratuity or as compensation for death of injury.”

MAHINDA RAJAPAKSA,

President,

Minister of Finance and Planning.

Ministry of Finance and Planning,

Colombo 01,

20th April, 2006.

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