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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1465/20 – 2006 ඔක්තෝබර් 05 වැනි මහසප්තමිදා – 2006.10.05  
No. 1465/20 – THURSDAY, OCTOBER 05, 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 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,-

- (a) rescind with effect from 06th October, 2006 the Order made under that Section and published in *Gazette Extraordinary* No. 1439/2 of April 3, 2006 as amended by Order made under that Section and published in the *Gazette Extraordinary* No. 1441/18 of April 20, 2006 and.
- (b) determine that with effect from 06th October, 2006 every instrument specified in the Schedule hereto, shall be exempt from stamp duty.

MAHINDA RAJAPAKSA,  
President,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
05th October, 2006.

**SCHEDULE**

1. Any affidavit made on the request of any public officer or in compliance with any requirement imposed by any written law;
2. Any bond or mortgage given by any public officer or his sureties for due execution of his office;
3. Any instrument executed by, or on behalf of, or in favour of the Government of any country; being a country in respect of which an Order under Section 67 (3) of Act, No.43 of 1982 is in force;

4. Any instrument for the mortgage of food crops or jewellery ;
5. Any Share certificate issued in lieu of share certificate lost or destroyed, or new share certificate for a greater or less number of shares in lieu of existing share certificates but not exceeding in value of the existing share certificates;
6. Any Share certificate issued, consequent to the sale by one person and purchase by another, of any share, being a sale or purchase in relation to which Share Transaction Levy under Part II of the Finance Act, No.5 of 2005 has been charged;
7. Any share certificate issued in pursuance of the issue, transfer or assignment of any share in the Credit Information Bureau of Sri Lanka established by Act, No.18 of 1990;
8. Any Instrument executed in pursuance of the provisions of the Farmers Pension and Social Security Benefit Scheme Act, No.12 of 1987;
9. Any Instrument executed by, or on behalf of, or in favour of, a registered co-operative society within the meaning of the Co-operative Societies Law, No.5 of 1972;
10. Any Instrument executed by a member of a registered co-operative society within the meaning of the Co-operative Societies law, No.5 of 1972 in favour of and relating to the business of such registered society;
11. Any Instrument in respect of supply of any good or service to a Diplomatic Mission of any State or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996, apply provided that reciprocal benefits are available to their counterparts from Sri Lanka;
12. (A) Any policy of life or medical insurance; or  
 (B) Any policy of insurance on
  - (i) plant, machinery or equipment used in the civil construction industry or agriculture; or
  - (ii) any motor vehicle other than any motor vehicle used for traveling ;
13. Any deed of mortgage affecting any air-craft registered under the Civil Aviation Authority Act, No. 34 of 2002 or any ship registered under the Merchant Shipping Act, No. 52 of 1971 ;
14. Any deed of mortgage executed in respect of any loan for Rs. 3 million or less taken for the -
  - (a) construction of a house ; or
  - (b) purchase of a house, or of a site for the construction of a house  
 where the mortgagee is any commercial or specialized bank licensed by the Monetary Board under the Banking Act, No. 30 of 1988, any finance company registered under the Finance Company Act, No. 78 of 1988, any institution registered under the Co-operative Societies Law No. 5 of 1972, any public corporation, any provident fund approved by the Commissioner General of Inland Revenue for the purposes of the Inland Revenue Act, No. 4 of 1963 or No. 28 of 1979 or No. 38 of 2000, or No. 10 of 2006, or any other institution approved by the Minister in charge of the subject of Housing ;
15. Any instrument relating to any finance lease executed in respect of any property other than any such finance lease in respect of any motor vehicles used for travelling ;
16. Any hire purchase agreement entered into under the Consumer Credit Act, No. 29 of 1982 in respect of any moveable property other than any motor vehicle used for travelling ;

17. Any instrument relating to the lease or rent of any building where such lease or rent payment does not exceed Rs. 5,000 per month ;
18. Receipt or discharge given for remuneration amounting to not more than Rs. 25,000 paid by any employer to any employee ; or for any money or other property amounting to not more than Rs. 1,000 ;
19. A receipt given for monies deposited with or withdrawn from, any finance company registered under the Finance Company Act, No. 78 of 1988, any commercial, or specialized bank licensed by the Monetary Board under Banking Act, No. 30 of 1988 or any institution registered under the Co-operative Societies Law No. 5 of 1972 ;
20. In 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 ;
21. Any receipt given by any person receiving payment, for any goods sold or services provided, immediately upon such sale or such provision ;
22. Any receipt given by any person receiving any capital sum by way of death gratuity or as compensation for death or injury ;
23. Any receipt given for acknowledging of the receipt of any pension ;
24. Any Commercial paper of Debenture ;
25. Any deed of conveyance or transfer by the Government or by any person, for or on behalf of the Government ; where no consideration was received ;
26. The following documents filed in legal proceedings :-
  - (a) documents filed in any court, by public officers suing, or being sued or intervening, *virtue officii*, in any proceedings in such court;
  - (b) documents filed in any court, by a person duly admitted to sue, defend or intervene, as a pauper in any proceedings instituted in such court;
  - (c) documents filed in any court, by a person applying to be declared an insolvent by such court;
  - (d) all documents filed in any court for the purposes of an application for an order in the nature of a writ of habeas corpus;
  - (e) all documents filed by or on behalf of any person, who is certified by a prescribed officer as suing, defending or intervening with legal aid provided under the Legal Aid Law, No.27 of 1978;
  - (f) all documents filed in any court by, or on behalf of any person claiming damages arising from death or damage caused by a motor vehicle;
  - (g) motions filed in any court;
  - (h) warrant issued by any court, whether on application or on its own motion.