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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1371/22 – 2004 දෙසැම්බර් 15 වැනි බදාදා – 2004.12.15

No. 1371/22 – WEDNESDAY, DECEMBER 15, 2004

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## PART IV (A) — PROVINCIAL COUNCILS

### Provincial Councils Notifications

#### WESTERN PROVINCE PROVINCIAL COUNCIL

##### Finance Statute No. 06 of 1990

##### ORDER UNDER SECTION 07

BY virtue of the powers vested in me under Section 7 (1) of the Finance Statue No. 06 of the Western Province Provincial Council, I, Pestheruwe Liyanaralalage Reginold Rosmand Cooray Wijewarnasooriya, Chief Minister and Minister of Finance, Planning, Law and Order, Local Government, Provincial Administration, Education, Transport, Employment, Cultural and Art Affairs of the Western Province Provincial Council, do by this order, fix the following rates of the Turnover Tax which shall come into effect from the midnight of 31st December, 2004/01st January, 2005 : –

- |  |               |
|--|---------------|
| (a) In respect of the Turnover of the business of selling Gold, Pearls, Gems, Precious or Semi-precious Stones and Precious Metals   | 05 per centum |
| (b) In respect of the Turnover of the business of selling Jewellery and Costume Jewellery  | 05 per centum |
| (c) In respect of the Turnover of the business of selling Timber, whether swan or in the form of logs, Bamboos and Coconut – Timber  | 05 per centum |
| (d) In respect of the Turnover of the business of selling Furniture (including cabinets, Safes and Office Furniture) made out of Wood, Metal or Fibre Glass  | 05 per centum |
| (e) In respect of the Turnover of the business of selling Arrack (including processed arrack and blends of arrack), Beer, Wine, Toddy and other varieties of imported or locally manufactured Liquor   | 05 per centum |
| (f) In respect of the Turnover of the business of selling Cigarettes purchased from the manufacturer of such cigarettes or from the importer of such cigarettes  | 05 per centum |
| (g) In respect of the Turnover of the business of selling the under-mentioned imported articles and commodities :<br>Ceramics, Ceramic Tiles, Bath-room and Toilet Fittings, Glass and Glassware   | 05 per centum |
| (h) In respect of the Turnover of the business of selling the under-mentioned imported articles and commodities :<br>Cameras, Mobile Phones, Gymnastic Equipments, Refrigerators (including deep freezers, bottle coolers, water coolers, ice cream makers and other refrigerating articles)<br>Air-Conditioners, Washing Machines, Radio Sets, Sound Recorders and Reproducers, Television Sets, Television Image and Sound Recorders and Reproducers and other electrical Machinery and equipment and accessories and parts of such articles | 05 per centum |

- (i) In respect of the Turnover of the business of selling all mechanically propelled vehicles including tractors or trailers which are intended or adapted of use on roads, whether registered at the Department of Motor Traffic or not, (other than mopeds, motor hearses, invalid carriages, motor tricycles which are constructed wholly or mainly for the carriage of persons and buses having a seating capacity of over twenty-six) motor cycles and mechanically operated vehicles, whether fitted with wheels or not, and machinery intended for use on land in connection with agricultural or constructional purposes such as leveling, dredging, earth-moving, forestry of any similar operation 05 per centum
- (j) In respect of the Turnover of the business of buying and selling any article or commodity other than any business referred to under items (a), (b), (c), (d), (e), (f), (g), (h) and (i) above 01 per centum

02. The order published in the *Gazette Extraordinary* No. 637/8 dated 20th November, 1990 of the Democratic Socialist Republic of Sri Lanka and amendments thereto shall cease to apply, upon the coming into effect of this order, in respect of any turnover arising after the midnight of 31st December, 2004/01st January, 2005.

PESTHERUWE LIYANARALALAGE REGINOLD ROSMAND COORAY WIJEWARNASOORIYA,  
 Chief Minister and Minister of Finance, Planning, Law and Order,  
 Local Government Provincial Administration, Education, Transport,  
 Employment, Cultural and Art Affairs of the Western  
 Province Provincial Council.

10th December, 2004,  
 Office of the Chief Minister,  
 Western Province Provincial Council,  
 Sravasthi Mandiraya,  
 Colombo 07,  
 10th December, 2004.