

TRANSFER OF PROPERTY TAX (AMENDMENT) [Cap. 354

CHAPTER 354

TRANSFER OF PROPERTY TAX (AMENDMENT)

**Act AN ACT TO AMEND THE TRANSFER OF PROPERTY TAX ACT.
No. 14 of 1982.**

[Act No. 14 of 1982-Commencement and Operation-25th March, 1982.1

Short title. 1 . This Act may be cited as the Transfer of Property Tax (Amendment) Act.

Insertion of 2. The following new section is hereby
new section 31

in Chapter 354. inserted immediately after section 3, and
[**# 2, 14 of** shall have effect as section **3A** of the
1982.1 Transfer of Property Tax Act (hereinafter
referred to as “the principal
enactment ‘7 :-”

Non-citizens 3A. Where the ownership
to whom
ownership of of any land is transferred to
any land is any person, being a person
transferred who is not a citizen of Sri
to sign a
declaration in Lanka and who is liable to the
instrument of tax, such person shall sign a
transfer. declaration at the foot of the
instrument effecting such
transfer stating that he is not a
citizen of Sri Lanka. The
signature of the declarant
shall be attested by the notary
attesting such instrument. “.

Amendment of 3. Section 4 of the principal enactment
section 4 of the
principal is hereby amended as follows :-**enactment.**
[**g 3, 14 of**
1982.1

(1) by the repeal of subsection (I) of that
section and the substitution therefor
of the following subsection :-“(

1) Where an instrument
effecting a transfer of ownership of
any land to any person is presented
for registration, in accordance with
[Cap. 135.1 the provisions of the Registration of

Documents Ordinance, to the Registrar of Lands, the Registrar shall, subject to the provisions of that Ordinance, register such instrument :

Provided, however, that where such instrument contains a declaration referred to in section **3A** the Registrar shall refuse to register such instrument unless and until the tax payable in respect of the transfer effected by such instrument has been paid to him. ” ; and

(2) In subsection (3) of that section, by the substitution, for the words U subsection (1) or subsection (2) **, wherever those words occur in that s u b s e c t i o n , o f t h e w o r d s u subsection (2) *‘.

4. Section 8 of the principal enactment **Amendment of** is hereby amended by the addition, at the Fzpi Of the end of that section, of the following new enactment, subsections :- **[g 4, 14 of 1982.1**

“ (4) Any person, being a person who is required by section **3A** to sign a declaration in an instrument effecting a transfer of ownership of any land to such person, who fails to sign such declaration shall be guilty of an offence under this Act and shall on conviction after summary trial before a Magistrate be liable to a fine not exceeding one hundred thousand rupees or to imprisonment for a term not exceeding two years or to both such fine and imprisonment and in every case, to an additional penalty equal to twice the value of the land transferred by such instrument.

(5) Where an offence under subsection (4) is committed by a body of persons, then-(

a) if that body of persons is a body corporate, every person who at the time of the commission of

(S) I/249.**Cap. 3541 TRANSFER OF PROPERTY TAX (AMENDMENT)**

the offence was a director, manager, secretary or other similar officer of that body corporate ; or

(b) if that body of persons is a firm, every person who at the time of the commission of the offence was a partner of that firm, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his knowledge or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions and in all the circumstances. n.
(S) I/250