

PARLIAMENT OF CEYLON

1st Session 1960-61



Land Tax Act, No. 27 of 1961

Date of Assent: 24th May, 1961

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Land Tax Act, No. 27 of 1961

L. D.—O. 23/60.

AN ACT TO PROVIDE FOR THE LEVY OF A TAX ON LAND.

[Date of Assent: 24th May, 1961]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Representatives of Ceylon in this present Parliament assembled, in accordance with the provisions of section 33 of the Ceylon (Constitution) Order in Council, 1946, and by the authority of the same, as follows :—

1. (1) This Act may be cited as the Land Tax Act, No. 27 of 1961.

Short title
and date of
operation.

(2) This Act shall be deemed to have come into operation on April 1, 1960.

CHAPTER I.

PERSONS TO WHOM THIS ACT SHALL NOT APPLY AND
IMPOSITION OF THE LAND TAX.

2. This Act shall not apply to—

Persons to
whom this
Act shall
not apply.

(a) any person specified in section 2 of the Personal Tax Act, No. 14 of 1959, or

(b) any other person who may be exempted from the provisions of this Act by Order made by the Minister of Finance, approved by the House of Representatives and published in the *Gazette*.

3. Subject to the other provisions of this Act, there shall be charged for every year of assessment commencing on or after April 1, 1960, from every person who is the owner of any land in Ceylon on the last date of the year preceding that year of assessment a tax (hereinafter referred to as the "land tax") calculated at the rate of fifteen rupees for each acre of land.

Imposition
of the land
tax.

4. A person shall not be liable to land tax for any year of assessment if the total extent of the land owned by him (such total extent including the extent of the share of any land owned by him in common with any other person) on the last date of the year preceding that year of assessment is less than one hundred acres.

A person not
liable to land
tax if the total
extent of his
land is less
than one
hundred acres.

5. (1) There shall be excluded, for such period as the Minister may by Order determine, from the total extent of land in respect of which land tax is chargeable from any person for any year of assessment any

Land to be
excluded for
the purposes
of the land
tax.

such extent of land as is proved to the satisfaction of the Commissioner to be replanted or newly planted with rubber, tea, coconut, cocoa, cinnamon or citronella plants or with such other permanent crops as may be notified by the Minister by Order published in the *Gazette*.

(2) There shall be excluded from the total extent of land in respect of which land tax is chargeable from a charitable institution within the meaning of the Income Tax Ordinance, any extent of land the income from which, or the annual value of which, is exempted from income tax under the Income Tax Ordinance.

A person who is liable to land tax and to make a contribution in respect of his taxable wealth to the Personal Tax in the same year of assessment shall not be liable to pay the Personal Tax in respect of his taxable wealth if such contribution is less than the amount of the land tax and shall not be liable to pay the amount of the land tax if the amount of such tax is less than such contribution.

Set off against the land tax in certain circumstances.

6. Where any person who is liable to the land tax for any year of assessment is also liable to make a contribution in respect of his taxable wealth to the Personal Tax chargeable under the Personal Tax Act, No. 14 of 1959, for that year of assessment, then—

- (a) if such contribution is less than the amount of the land tax, such person shall not be liable to pay the Personal Tax charged in respect of his taxable wealth for that year of assessment, and
- (b) if the amount of the land tax is less than such contribution, such person shall not be liable to pay the land tax charged in respect of his land for that year of assessment.

7. Where the aggregate of—

- (a) the land tax to which a person is liable for any year of assessment, and
- (b) the income tax to which he is liable under the Income Tax Ordinance for that year of assessment,

exceeds eighty per centum of his assessable income under that Ordinance for that year of assessment and the whole or any part of such excess cannot as required by section 75B of that Ordinance be set off against the income tax to which he is liable, the amount which cannot be so set off shall be set off against the land tax to which he is liable for that year of assessment.

CHAPTER II.

LIABILITY TO ASSESSMENT IN SPECIAL CASES.

8. The extents of the land owned by the members of a family, other than the head of a family, for any year of assessment shall be aggregated. The aggregate extent of such land shall be deemed to form part of the extent of land owned by the head of that family for that year of assessment, and he shall be liable to pay the land tax for that year of assessment in respect of the land owned by the members of his family:.

Liability of the head of a family to land tax in respect of land owned by members of that family.

Provided that where land tax cannot be collected from the head of the family, then, if his wife or child is included in such family, such portion of that amount as appears to the Commissioner to be attributable to the land owned by his wife or child may be collected from his wife or child notwithstanding that no assessment has been made upon such wife or child, and the provisions of this Act as to collection and recovery of the land tax shall apply accordingly.

9. The provisions of sub-section (1), other than the provisions of paragraphs (a), (b) and (c) of the proviso to that sub-section, and sub-section (2) of section 21 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land and land tax instead of to assessable income or income, and income tax.

Land of married woman.

10. (1) Any husband or wife may give notice in writing to the Commissioner before the first day of June in any year of assessment, or at any time before an assessment is made in any year of assessment, requiring that the land tax shall be assessed, charged and recovered separately in respect of the land owned by the husband and in respect of the land owned by the wife as if they were not married; and all the provisions of this Act shall thereupon apply to each of them accordingly:

Separate assessment of husband and wife.

Provided that in the case of a spouse who is not resident in Ceylon immediately prior to his arrival therein, a notice given within a period of twelve months next succeeding his arrival in Ceylon shall be effective for the purposes of this Act.

(2) Where land tax is assessed separately in respect of the land owned by the husband and in respect of the land owned by the wife as a result of a notice under

sub-section (1), the extents of the land owned by the husband and the wife and the extent of the land owned by any individual who according to the returns of land furnished by the husband and the wife, is a child or a dependent relative of either or both of those spouses shall be aggregated and the land tax that would be payable by the husband if such notice had not been given shall be ascertained in accordance with the provisions of this Act. The amount of the land tax so ascertained shall be apportioned among the husband and the wife in the proportion which the extent of the land owned by each of them bears to the total extent of land owned by both of them.

(3) Where one spouse is resident and the other is non-resident, the resident spouse may be deemed to be the agent of the non-resident spouse for all the purposes of the land tax chargeable in respect of the land of both whether assessed jointly or separately.

Liability of a trustee to land tax in respect of land subject to or deemed to be subject to a trust.

11. (1) Where any land in respect of which land tax is payable is subject to a trust and the benefits thereof to all or any of the beneficiaries under the trust cannot be ascertained, such land shall be deemed to be land owned by the trustee of that trust and the trustee shall be liable to pay the land tax in respect of such land.

(2) Where any land is subject to a trust or deemed under sub-section (3) to be subject to a trust or any part of such land is included under this Act in the extent of the land owned by a person who is, or is deemed under sub-section (3) to be, a beneficiary under that trust, such part of the land tax to which the beneficiary is liable as appears to the Commissioner to be attributable to the land first-mentioned or to the part of such land shall, if it cannot be recovered from the beneficiary, or if the income from the land first-mentioned or from that part of such land is not paid to that beneficiary and is accumulated by the trustee of that trust for that beneficiary, be recovered from that trustee notwithstanding that no assessment has been made upon that trustee, and the provisions of this Act as to collection and recovery of the land tax shall apply accordingly.

(3) Where the estate of a deceased person which consists wholly or partly of any land is administered by an executor, then, for the purposes of this Act, the executor shall be deemed to be the trustee of such land

and every heir to the whole or any part of such land shall be deemed to be a beneficiary and such land shall be deemed to be land subject to the trust.

12. Where any person has any such interest in any land as is available to him for a period exceeding six years, such person shall be liable to pay the land tax in respect of such land for that period.

Liability of persons having interest in land for a period exceeding six years.

13. Where any person has a life interest in any land, such person shall be liable to pay the land tax in respect of such land for the period during which he has the life interest.

Liability of person having life interest in a land.

14. The executor of a deceased person shall, in respect of all periods prior to the date of death of such person, be chargeable with the land tax which such person would be chargeable if he were alive, and shall be liable to do all acts, matters and things which such person if he were alive would be liable to do under this Act:

Land tax in respect of deceased person payable by executor.

Provided that—

- (a) no proceedings shall be instituted against the executor in respect of any act or default of the deceased person;
- (b) no assessment or additional assessment in respect of a period prior to the date of such person's death shall be made after the expiry of the third year of assessment subsequent to the year of assessment in which the death occurred; and
- (c) the liability of the executor under this section shall be limited to the sum of—
 - (i) the deceased person's estate in his possession or control at the date when notice is given to him that liability to the land tax will arise under this section; and
 - (ii) any part of the estate which may have passed to the beneficiary.

15. Where two or more persons are acting in the capacity of executors of a deceased person, they may be charged jointly or severally with the land tax with

Joint executors.

which they are chargeable in that capacity, and shall be jointly and severally liable for payment of such tax.

Liability in case of dissolved body of persons.

16. (1) Where a body of persons liable to pay the land tax has been dissolved, an Assessor shall determine the land tax payable by that body as if that body had not been dissolved.

(2) All persons who, at the time of the dissolution of a body of persons, were members of that body shall be jointly and severally liable for the amount of any land tax or penalty payable under this Act by that body notwithstanding that no assessments have been made upon them, and the provisions of this Act as to collection and recovery of the land tax shall apply accordingly.

CHAPTER III.

RETURNS AND ASSESSMENTS.

Returns and information to be furnished.

17. (1) The provisions of section 54 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land, land tax, Assessor of Land Tax and this Act instead of to income, income tax, Income Tax Assessor and Income Tax Ordinance.

(2) An Assessor may give notice in writing to any executor, receiver or trustee requiring him to furnish within the time specified in the notice—

(a) in the case of an executor, a return of the land forming part of the estate administered by him and the names and addresses of the persons entitled to such land or shares in such land;

(b) in the case of a receiver, a return of the land under his control, and where any land is distributed by him among any persons, a description of the land and the names and addresses of those persons;

(c) in the case of a trustee, a return of the land subject to the trust and the names and addresses of the beneficiaries relating to such land and the benefits to which they are entitled and any expenditure incurred by the trustee on behalf of any of those beneficiaries.

18. The provisions of section 55 (1) of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to this Act instead of to the Income Tax Ordinance.

Information to be furnished by officials.

19. The provisions of section 59 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to this Act instead of to the Income Tax Ordinance.

Who may act for incapacitated or non-resident person.

20. The provisions of section 61 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to this Act instead of to the Income Tax Ordinance and as if the words and figures " or are persons in receipt of money, value or profits to whom section 56 applies ", occurring in sub-section (1) of the said section 61, were omitted.

Precedent partner to act on behalf of a partnership.

21. The provisions of section 62 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to this Act instead of to the Income Tax Ordinance.

Principal officer to act on behalf of a company or a body of persons.

22. The provisions of section 63 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to Assessor of Land Tax and this Act instead of to the Income Tax Assessor and Income Tax Ordinance, and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Signature and service of notice.

23. The provisions of section 75A of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land, land tax, paragraph (a) of sub-section (2) of section 42 of this Act, and paragraph (a) of sub-section (1) of section 44 of this Act instead of to income, income tax, paragraph (a) of sub-section (2) of section 85 of that Ordinance, and paragraph (a) of sub-section (1) of section 87 of that Ordinance, and as if the reference in the said section 75A to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Penalty for incorrect return.

Provisions
in regard to
assessments.

24. The provisions of sections 64, 65, 66, 67 (1) and 68 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land tax, return of land, extent of the land, extent of land assessed, Assessor of Land Tax and this Act instead of to income tax, return of income, amount of the assessable income, amount of income assessed, Income Tax Assessor, and Income Tax Ordinance and as if the reference in any of those sections to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Variation of
the amount of
the land tax
in consequence
of an amend-
ment of the law
or the rate of
land tax.

25. Where by reason of an amendment of the law or an amendment of the rate of land tax it is necessary to vary the amount of land tax charged in any notice of assessment, an Assistant Commissioner may give such notification as may be necessary to the assessee specified in such notice of assessment; and any notification so given shall, as regards any particulars of the assessment contained in the notification which have not been included in the notice of assessment, have effect as if the notification were a notice of assessment.

Assessment or
amended
assessment to
be final.

26. The provisions of section 75 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to extent of the land and Assessor of Land Tax instead of to assessable income and Income Tax Assessor, and as if the reference in that section to any Chapter or to any other section of that Ordinance were a reference to the provisions of that Chapter or of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

CHAPTER IV.

APPEALS.

Appeals to the
Commissioner.

27. The provisions of section 69 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to this Act, the extent of the land which has been assessed, return of land and Assessor of Land Tax instead of to the Income Tax Ordinance, the amount at which property has been

valued for the purpose of any capital gains, return of income and Income Tax Assessor, and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

28. The provisions of section 70 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act.

Constitution
of the Board
of Review.

29. The provisions of section 71 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Right of appeal
to the Board
of Review.

30. The provisions of section 72 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Commissioner
may refer
appeals to
the Board
of Review.

31. The provisions of section 73 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to Assessor of Land Tax, and land tax instead of to Income Tax Assessor, and income tax, and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Hearing and
disposing of
appeals to
the Board
of Review.

32. The provisions of section 74 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to the land tax instead of to the income tax.

Appeals on a
question of
law to the
Supreme Court.

CHAPTER V.

PAYMENT, RECOVERY AND REPAYMENT OF THE LAND TAX.

33. The provisions of section 76 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to the land tax and this Act instead of to income tax and Income Tax

Provisions
regarding the
payment of
the land tax.

Ordinance, and as if the words " which includes the income from such source " were omitted from subsection (6) of that section, and as if the reference in that section to any Chapter of that Ordinance were a reference to the provisions of that Chapter applied as if they were provisions of this Act in the manner indicated in this Act.

Land tax to include fines, etc.

34. In the provisions of this Chapter relating to the recovery of the land tax, such tax includes any sum or sums added by reason of default, together with any fines, penalties, fees, or costs incurred.

Land tax to be a first charge.

35. The provisions of section 78 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land tax instead of to income tax, and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Recovery of land tax by seizure and sale.

36. The provisions of section 79 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to Land Tax Collectors, land tax, and Land Tax Collector instead of to Income Tax Collectors, income tax, and Income Tax Collector.

Proceedings for recovery of land tax before a Magistrate.

37. The provisions of section 80 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to the land tax instead of to the income tax, and as if the reference in that section to any other section of that Ordinance were a reference to the provisions of that other section applied as if they were provisions of this Act in the manner indicated in this Act.

Recovery of land tax out of debts, etc.

38. The provisions of section 81 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to the land tax instead of to the income tax.

Recovery of land tax from persons leaving Ceylon.

39. The provisions of section 82 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to the land tax instead of to the income tax.

40. The provisions of section 83 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to the land tax instead of to the income tax, and as if the reference in that section to any Chapter of that Ordinance were a reference to the provisions of that Chapter applied as if they were provisions of this Act in the manner indicated in this Act.

Use of more than one means of recovery.

41. The provisions of section 84 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land tax, return of land, and this Act instead of to income tax, return of the income, and Income Tax Ordinance, and as if paragraph (ii) of the proviso to sub-section (1) of that section were omitted.

Land tax paid in excess to be refunded.

CHAPTER VI.

OFFENCES.

42. (1) Any person who—

(a) fails to comply with the requirements of a notice issued to him under section 17 (2) of this Act or under the provisions of section 54 (1), section 54 (3), section 54 (4) (a), section 54 (4) (b), or section 55 (1) of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in section 17 or section 18 of this Act; or

(b) fails to attend in answer to a notice issued to him under the provisions of section 54 (4) (b) of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in section 17 of this Act, or a summons issued to him under the provisions of section 69 (5) or section 73 (6) of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in section 27 or section 31 of this Act, or having attended fails without sufficient cause to answer any question lawfully put to him; or

Offences of failure to make returns, making incorrect returns, etc.

- (c) fails to comply with the provisions of section 54 (2), section 76 (10) or section 78 (2) of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in section 17, section 33 or section 35 of this Act,

shall be guilty of an offence and shall, on conviction after summary trial by a Magistrate, be liable to a fine not exceeding five hundred rupees.

- (2) Every person who without reasonable cause—

- (a) makes an incorrect return by omitting or understating the extent of any land of which he is required by this Act to make a return either on his own behalf or on behalf of another person; or

- (b) gives any incorrect information in relation to any matter or thing affecting his own liability to the land tax or the liability of any other person,

shall be guilty of an offence and shall, on conviction after summary trial by a Magistrate, be liable to a fine not exceeding two thousand rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment and, in addition to such punishment, to pay a sum equal to double the amount of the land tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if such return or information had been accepted as correct.

- (3) No person shall be liable to any penalty in respect of any offence under this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which such offence was committed or within five years after the expiration thereof.

- (4) The Commissioner may compound any offence under this section and may before judgment stay or compound any proceedings thereunder.

Offence of
breach of
secrecy, etc.

43. Every person who—

- (a) acts under this Act without taking an oath of secrecy as required by the provisions of section 4 (2) of the Income Tax Ordinance

applied as if they were provisions of this Act in the manner indicated in section 49 of this Act; or

(b) acts contrary to the provisions of section 4 (1), or to an oath taken under the provisions of section 4 (2), of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in section 49 of this Act; or

(c) aids, abets or incites any other person to act contrary to the provisions of this Act,

shall be guilty of an offence and shall, on conviction after summary trial by a Magistrate, be liable to a fine not exceeding one thousand rupees or to imprisonment of either description for a term not exceeding six months or to both such fine and imprisonment.

44. (1) Every person who—

Offences of
fraud, etc.

(a) omits from a return made under this Act any land which should be included therein; or

(b) makes any false return or entry in any return made under this Act; or

(c) signs any statement or return furnished under this Act without reasonable grounds for believing it to be true; or

(d) gives any false answers whether verbally or in writing to any question or information asked for in accordance with the provisions of this Act; or

(e) makes use, or authorises the use, of any fraud, art, or contrivance whatsoever,

and thereby evades, or attempts to evade, the land tax or assists any other person to evade or to attempt to evade such tax shall be guilty of an offence and shall, on conviction after summary trial by a Magistrate, be liable to a fine not exceeding the total of five thousand rupees and treble the amount of the land tax for which he, or as the case may be the other person so assisted, is liable under this Act for the year of assessment in respect of or during which the offence was committed, or to imprisonment of either description for any term not exceeding six months, or to both such fine and imprisonment.

(2) The Commissioner may compound any offence under this section and may before judgment stay or compound any proceedings thereunder.

Land tax to be payable notwithstanding any proceedings or penalties, etc.

45. The institution of proceedings for, or the imposition of, a penalty, fine, or term of imprisonment under this Chapter shall not relieve any person from liability to assessment or payment of any land tax for which he is or may be liable.

Prosecutions to be with the sanction of the Commissioner.

46. No prosecution in respect of an offence under section 42 or section 44 shall be commenced except at the instance, or with the sanction, of the Commissioner.

CHAPTER VII.

ADMINISTRATION.

Officers.

47. (1) For the purposes of this Act there may be appointed such number of Deputy Commissioners of Inland Revenue, Assistant Commissioners of Inland Revenue and Assessors of Land Tax as may be necessary.

(2) A Deputy Commissioner of Inland Revenue appointed for the purposes of the Income Tax Ordinance shall have all the powers under this Act of a Deputy Commissioner of Inland Revenue appointed for the purposes of this Act.

(3) An Assistant Commissioner of Inland Revenue appointed for the purposes of the Income Tax Ordinance shall have all the powers under this Act of an Assistant Commissioner of Inland Revenue appointed for the purposes of this Act.

(4) An Assessor of Income Tax appointed for the purposes of the Income Tax Ordinance shall have all the powers of an Assessor of Land Tax under this Act.

Assistant Commissioner of Inland Revenue may exercise powers of Assessor.

48. An Assistant Commissioner of Inland Revenue may exercise any powers conferred upon an Assessor by this Act.

CHAPTER VIII.

GENERAL.

Official secrecy.

49. The provisions of section 4 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to this Act instead of to the Income Tax Ordinance.

50. The provisions of section 53 of the Income Tax Ordinance shall apply as if such provisions were provisions of this Act and refer to land tax instead of to income tax and as if the words "the income of" were omitted from that section.

Indemnification
of
representative.

51. Any person who wishes to transfer without any consideration to the Crown any land of which he is the owner may notify in writing his intention to do so to the Land Commissioner, and if the Land Commissioner upon such transfer issues to that person a certificate that the Land Commissioner has assumed ownership of that land on behalf of the Crown, then the extent of that land shall be excluded from the total extent of land in respect of which land tax is chargeable from that person.

Exemption
from land
tax in respect
of land
transferred
to the Crown.

52. Where any company which is liable to the land tax for any year of assessment is also liable to the tax under the Companies Tax Act, then, if the amount of the land tax is less than the amount of the tax under the Companies Tax Act, that company shall not be liable to pay the land tax for that year.

A company
liable to the
land tax and
to the tax
under the
Companies Tax
Act shall not
be liable to
the land tax
if the amount
of the land
tax is less
than the amount
of the tax
under the
Companies
Tax Act.

53. (1) The Minister may from time to time make rules generally for carrying out the provisions of this Act.

Power to make
rules.

(2) Without prejudice to the generality of the powers specified in sub-section (1), rules may be made under this section—

- (a) providing for any matter which by this Act is to be or may be prescribed;
- (b) prescribing penalties for the contravention of any rules made under this section or the failure to comply therewith not exceeding in each case a sum of five hundred rupees;
- (c) prescribing any forms which may be necessary for carrying this Act into effect.

(3) All rules made under this section, other than a rule prescribing a penalty for the contravention of or failure to comply with a rule, shall be published in

the *Gazette* and shall come into operation on the date of such publication in the *Gazette* or at such other time as may be stated in such rules.

(4) A rule prescribing a penalty for the contravention of or failure to comply with a rule shall not come into operation until it is approved by the Senate and the House of Representatives and notice of such approval is published in the *Gazette*.

(5) All rules made under this section, other than a rule prescribing a penalty for the contravention of or failure to comply with a rule, shall be laid, as soon as conveniently may be, on the table of the Senate and the House of Representatives at two successive meetings of the Senate and the House of Representatives and shall be brought before the Senate and the House of Representatives at the next subsequent meeting held thereafter by a motion that such rules shall not be disapproved, and if upon the introduction of any such motion, or upon any adjournment thereof, such rules are disapproved by the Senate and the House of Representatives, they shall be deemed to be rescinded as from the date of such disapproval but without prejudice to anything already done thereunder; and such rules, if not so disapproved, shall continue to be of full force and effect. Every such disapproval shall be published in the *Gazette*.

Interpretation.

54. (1) In this Act, unless the context otherwise requires,—

“ assessee ” means a person by whom land tax is payable under this Act and includes any person in respect of whom any proceeding under this Act has been taken for the determination of the land tax payable by him;

“ Assessor ” means Assessor of Land Tax;

“ child ” shall have the meaning assigned to that expression in Chapter VIIA of the Income Tax Ordinance;

“ Commissioner ” means the Commissioner of Inland Revenue appointed for the purposes of the Income Tax Ordinance, and includes a Deputy Commissioner of Inland Revenue appointed for the purposes of this Act or of the Income Tax Ordinance;

“ company ” means any company incorporated or registered under any law in force in Ceylon or elsewhere ;

“ dependent relative ”, in relation to an individual, means a relative in respect of whom an allowance under section 16 of the Income Tax Ordinance would be made if that section were applicable to such individual ;

“ executor ” means any executor, administrator or other person administering the estate of a deceased person ;

“ family ” means a family within the meaning of the provisions of section 20D of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in sub-section (2) of this section ;

“ head ”, with reference to a family, means the head of that family within the meaning of the provisions of section 20D of the Income Tax Ordinance applied as if they were provisions of this Act in the manner indicated in sub-section (2) of this section ;

“ land ” means land of any kind whatsoever and does not include land required to be excluded by section 5 of this Act ;

“ person ” includes a company and a Hindu undivided family ;

“ precedent partner ” means the partner who, of the active partners resident in Ceylon—

(a) is the first named in the agreement of partnership ; or

(b) if there is no agreement, is specified by name or initials singly, or with precedence to the other partners in the usual name of the partnership ; or

(c) is the first named in the statement made under section 4 of the Business Names Ordinance ;

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“ resident ” or “ resident in Ceylon ” means resident in Ceylon within the meaning of section 33 of the Income Tax Ordinance :

“ year of assessment ” means the period of twelve months commencing on the first day of April, 1960, or any subsequent period of twelve months commencing on the first day of April.

(2) The provisions of section 20D of the Income Tax Ordinance shall apply as if they were provisions of this Act and refer to return of land, this Act, and land tax instead of to return of income, Income Tax Ordinance, and income tax.