

PARLIAMENT OF CEYLON

5th Session 1964-65



Heavy Oil Motor Vehicles Taxation (Amendment) Act, No. 37 of 1964

Date of Assent : November 12, 1964

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Heavy Oil Motor Vehicles Taxation (Amendment)
Act, No. 37 of 1964

L. D.—O. 52/58.

AN ACT TO AMEND THE HEAVY OIL MOTOR VEHICLES
TAXATION ORDINANCE.

Chapter 249,
Vol. VIII,
page 764..

[Date of Assent: November 12, 1964]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the Heavy Oil Motor Vehicles Taxation (Amendment) Act, No. 37 of 1964.

Short title.

2. The long title of the Heavy Oil Motor Vehicles Taxation Ordinance, hereinafter referred to as the "principal enactment", is hereby amended by the substitution, for the words "USING UNCUSTOMED OIL", of the words "USING HEAVY OIL".

Amendment of
the long
title of
Chapter 249.

3. Section 4 of the principal enactment is hereby amended as follows :—

Amendment of
section 4 of
the principal
enactment.

(1) in sub-section (1) of that section—

(a) by the substitution, for the words "Where default is made", of the words "Where default has been made",

(b) by the substitution, for the words "under the provisions of this Ordinance", of the words "under the provisions of this Ordinance by the registered owner or by any person who has at any time been the registered owner",

(c) by the substitution, for the words "the registered owner of that vehicle is resident", of the words "the defaulter is resident",

(d) by the substitution, for the words "on that registered owner", of the words "on that defaulter", and

*2 Heavy Oil Motor Vehicles Taxation (Amendment)
Act, No. 37 of 1964*

- (e) by the substitution, for the words “ on the registered owner of that vehicle ”, of the words “ on that defaulter ”;
- (2) in sub-section (2) of that section—
 - (a) by the substitution, for the words “ duly served on the registered owner who is in default, call upon such owner ”, of the words “ duly served on the defaulter, call upon such defaulter ”, and
 - (b) by the substitution, for the words “ Simultaneously with the issue of such notice, the Government Agent may ”, of the words “ Simultaneously with the issue of such notice, where the defaulter is the registered owner, the Government Agent may ”;
- (3) in sub-section (3) of that section, by the substitution, for the words “ the Magistrate may ”, of the words “ the Magistrate may, where the defaulter is the registered owner ”; and
- (4) by the repeal of sub-section (4) of that section and the substitution therefor of the following new sub-section:—
 - “ (4) (a) For the purposes of this section, a notice shall be deemed to have been duly served on the defaulter if such notice was served on him personally or was sent by registered post addressed to him—
 - (i) where the defaulter is the registered owner of the heavy oil motor vehicle, at the address set out in the certificate of registration of that vehicle, and
 - (ii) where the defaulter is not, but has at some time previously been, the registered owner of the heavy oil motor vehicle, at the address set out as his last address in the register of motor vehicles kept by the Registrar of Motor Vehicles under the Motor Traffic Act.

Heavy Oil Motor Vehicles Taxation (Amendment) 3
Act, No. 37 of 1964

(b) In the case of a notice sent by registered post, the notice shall be deemed to have been received by the addressee on the date on which it would ordinarily have been delivered to him.”.

4. (1) The amendments made in the principal enactment by this Act shall be deemed to have come into effect on the thirteenth day of July, 1956.

Retrospective effect.

(2) Where, by reason of the retrospective application of the amendments made to the principal enactment—

(a) by the Heavy Oil Motor Vehicles Taxation (Amendment) Act, No. 20 of 1961, or

(b) by the Heavy Oil Motor Vehicles Taxation (Amendment) Act, No. 20 of 1961, and by this Act,

a person is deemed to have become liable, at any time prior to the date on which this Act comes into force, to pay any tax under the provisions of the principal enactment as so amended, he shall be deemed to have complied with such provisions with regard to the payment of such tax if he pays the tax within seven days from the date on which this Act comes into force.

(3) Notwithstanding anything in the provisions of sub-section (1) to the contrary, where a certificate and a statement under sub-section (1) of section 4 of the principal enactment have been issued to a Magistrate by a Government Agent, and proceedings for the collection of the amount of the tax specified in the certificate are still pending on the date on which this Act comes into force, the certificate and statement shall be deemed to have been duly issued under the provisions of the principal enactment as amended by the Heavy Oil Motor Vehicles Taxation (Amendment) Act, No. 20 of 1961, and by this Act.

(4) Where, prior to the date on which this Act comes into force, a Magistrate has, upon receipt of a certificate and statement under sub-section (1) of section 4, refused to direct the recovery of the amount specified in the certificate as being due, upon a ground other than that such amount has been paid, it shall be lawful for the Government Agent to issue to the Magistrate a fresh certificate and statement in like manner as if the first certificate and statement had not been issued.