



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**RUBBER REPLANTING SUBSIDY  
(AMENDMENT) ACT, No. 20 OF 2006**

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[Certified on 23rd May, 2006]

*Printed on the Order of Government*

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Published as a Supplement to Part II of the **Gazette of the Democratic  
Socialist Republic of Sri Lanka** of May 26, 2006

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO 1

**Price : Rs. 6.75**

**Postage : Rs. 5.00**

*Rubber Replanting Subsidy (Amendment)*  
*Act, No. 20 of 2006*

[Certified on 23rd May, 2006]

L. D.—O. 8/2005

AN ACT TO AMEND THE RUBBER REPLANTING SUBSIDY  
ACT (CHAPTER 437)

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Rubber Replanting Subsidy (Amendment) Act, No. 20 of 2006.

Short title.

2. Section 7 of the Rubber Replanting Subsidy Act (Chapter 437) (hereinafter referred to as the “principal enactment”) is hereby repealed and the following sections substituted therefor :—

Replacement of section 7 of Chapter 437.

“Levy of Cess. 7. (1) There shall be charged and levied a cess, at such rate as the Minister shall determine by Order published in the *Gazette*, taking into consideration the conditions prevailing in relation to the rubber industry as a whole. The cess so determined shall be payable in respect of the identified rubber products, in the manner and at the respective times hereinafter set out.

(2) In making the Order under subsection (1) the Minister shall determine the rate of the cess to be levied in respect of—

(a) the import of—

- (i) raw natural rubber;
- (ii) synthetic rubber; and
- (iii) rubber based products,

calculated on the value of such product or the percentage of the rubber content of such product as the case may be and the cess so calculated shall be payable at the point of import;

(b) the export of—

(i) raw natural rubber;

(ii) dry rubber; and

(iii) rubber based products  
   manufactured for export,

   calculated on the percentage of the rubber content of such product and the cess so calculated shall be payable at the point of purchase of the raw rubber by the manufacturer of the rubber product or at point of export, as the case may be;

(c) the manufacture of rubber based products manufactured for domestic consumption, calculated on the percentage of the rubber content of such product and the cess so calculated shall be payable at the point of purchase within the country.

(3) The amount imposed as cess under subsection (1) may be varied or rescinded by the Minister by Order published in the *Gazette*.

(4) An Order made under subsection (1) or subsection (3) shall be in operation as from the date of publication of such Order in the *Gazette*. Every Order shall before the expiry of four months from the date of publication in the *Gazette*, be placed before Parliament for its approval. Any Order not so approved shall be deemed to be rescinded as from the date of its disapproval but without prejudice to anything previously done thereunder.

(5) Notification of the date on which any Order is rescinded under subsection (4) shall be published in the *Gazette*.

(6) The cess calculated and paid in terms of the aforesaid subsections shall be credited to the Fund established under section 2.

(7) The total amount of the levy collected in terms of this section, shall be utilised in consultation with the Sri Lanka Rubber Research Institute and the Sri Lanka Industrial Development Board established under the Industrial Development Board of Ceylon Act, No. 36 of 1969, for the development of rubber based small and medium scale local enterprises and for the cultivation of rubber.

(8) For the avoidance of doubt it is hereby stated that all items of rubber to which the provisions of this section apply, may be identified in relation to the relevant H. S. Code No. under which they are classified in Customs Notification (RPO) No. 91/11 published in *Gazette Extraordinary* No. 682/16 of October 1, 1991 or any other Code No. which may be substituted therefore and shall be in force at any future date.

Refund of  
excess of the  
cess.

7A. (1) Any person may make an application to the Director-General of the Rubber development Department for a refund of any cess paid by him in excess.

(2) The Director-General of the Rubber Development Department may submit the application to the Rubber Replanting Advisory Board, requesting the Board to make a recommendation as to whether such refund could be made.

(3) On the recommendations of the Rubber Replanting Advisory Board made on the basis of criteria as determined, the Minister may Order the refund of the amount as is required to be refunded by the Rubber Development Department to such person under this Act in the manner as may be prescribed.”.

Amendment of section 8 of the principal enactment.

**3.** Section 8 of the principal enactment is hereby amended in subsection (1) of that section by the insertion immediately after paragraph (a) thereof, of the following new paragraphs :—

“(aa) establish a scheme for the registration of exporters and importers of raw natural rubber and rubber based products and for the manufacturers of rubber based products ;

(aaa) the manner and mode in which the content of rubber present in rubber and rubber based products and the actual percentage thereof, should be declared; ”.

Insertion of new section 10A in the principal enactment.

**4.** The following new section is hereby inserted immediately after section 10 of the principal enactment and shall have effect as section 10A of that enactment :—

“Offences. 10A. Every person who contravenes or fails to comply with the provisions of this Act or any regulation made thereunder shall on conviction after summary trial by a Magistrate be liable to imprisonment of either description for a term not exceeding one year or to a fine not exceeding one hundred thousand rupees, or to both such fine and imprisonment.”.

Amendment of section 13 of the principal enactment.

**5.** Section 13 of the principal enactment is hereby amended by the repeal therefrom of the definition of the expression “raw natural rubber”.

**6.** The Order made under subsection (1) of section 14 of the Export Development Act, No. 40 of 1979 and published in *Gazette Extraordinary* No. 1362 of October 15, 2004, is hereby rescinded.

*Gazette*  
Notification to  
be rescinded.

**7.** In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala text to  
prevail in case  
of inconsistency.

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