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EXTRAORDINARY

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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**THE FINANCE ACT, No. 35 OF 2018**

**Notification**

BY virtue of the powers vested in me by Section 41 (3) read with Section 51 of the Finance Act, No. 35 of 2018, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order prescribe the following regulations.

MANGALA SAMARAWEEERA,  
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,  
Colombo 01,  
11th January, 2019.

**REGULATIONS**

1. These regulations may be cited as the Finance (Carbon Tax) Regulations, No. 1 of 2019.

2. The Carbon Tax (hereinafter referred to as “ the tax”), shall be paid by the registered owner of any relevant Motor vehicle and collected by the Divisional Secretary in accordance with the Part XI of the Finance Act, No. 35 of 2018. If the renewal of annual registration of the motor vehicle is done by Provincial Commissioner of Motor Traffic, the tax shall be collected by such Commissioners at the time of renewal of annual registration of the motor vehicle.

In the case of online renewal of annual registration of motor vehicle, the tax shall be paid by the registered owner of the relevant motor vehicle separately to the Divisional Secretary or Provincial Commissioner of Motor Traffic as the case may be.

3. Any Divisional Secretary or Provincial Commissioner of Motor Traffic who collects the tax, as the case may be, shall remit the amounts collected in any month as per the paragraph 2 above, to the credit of the Consolidated Fund, on or before 10th day of the following month.

4. Any Divisional Secretary or Provincial Commissioner of Motor Traffic shall submit a monthly statement of revenue on the tax collected and remitted to the Consolidated Fund to the Commissioner General of Motor Traffic.

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