

Government Notifications

STAMP DUTY (SPECIAL PROVISIONS) ACT, No. 12 OF 2006

Order under Section 3

BY virtue of the powers vested in me under Section 3 of the Stamp Duty (Special Provisions) Act, No. 12 of 2006, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development, do by this Order, amend the Order made under that Section and published in the *Gazette Extraordinary* No. 1465/19 dated October 05, 2006 as last amended by the Order published in the *Gazette Extraordinary* No. 2104/5 dated December 31, 2018, with effect from April 01, 2025, by the deletion of item 9 of the Schedule thereto and the substitution therefor, of the following item:

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09. Any instrument relating to the lease or hire of any property

- (a) For every Rs. 1,000 or part thereof of the aggregate lease or hire including any premium, payable for the whole term comprised in the lease or hire Agreement (other than a hire purchase agreement) Rs. 20.00

Provided that where the term of the lease or hire exceeds twenty years, the aggregate hire or lease payable for the whole term comprised in the lease shall be deemed to be the aggregate of the hire or lease payable for the first twenty years of such term;

- (b) For every Rs. 1,000 or part thereof of the aggregate amount payable under a Hire Purchase Agreement entered into under the Consumer Credit Act, No. 29 of 1982. Rs. 10.00

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Anura Kumara Dissanayake,
Minister of Finance,
Planning and Economic Development.

Ministry of Finance, Planning and Economic Development,
Colombo 01.
March 27, 2025.