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EXTRAORDINARY.

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Part II.—Legal and Judicial.

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DRAFT ORDINANCE.

MINUTE.

The following Draft of a proposed Ordinance is published for general information:—

An Ordinance to amend the Customs Ordinance, No. 17 of 1869, and to consolidate certain previous Amendments.

Preamble.

WHEREAS it is expedient to amend the Customs Ordinance, No. 17 of 1869, as published in the Revised Edition of the Legislative Enactments, 1907 (which Ordinance as so published is hereinafter referred to as "the principal Ordinance"), and to consolidate the amendments made therein subsequent to the publication of the said Revised Edition: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Customs Amendment Ordinance, No. of 1914," and shall be read as one with the principal Ordinance.

Substitution of a new section for section 11 of the principal Ordinance. Duties to be levied and power of Legislative Council to modify duties.

2 For section 11 of the principal Ordinance, as published in the Revised Edition of Legislative Enactments, 1907, the following section shall be substituted:

11 The several duties of customs, as the same are respectively inserted, described, and set forth in figures in the table of duties (schedule B) hereto annexed, shall be levied and paid upon all goods, wares, and merchandise imported into this Island. Provided that—

(a) The Legislative Council may from time to time, by means of a resolution duly passed at any public session of the Council and sanctioned by the Governor, increase, reduce, abolish, or otherwise alter the customs duty leviable on any goods imported into or exported from the Island or into

or from any specified port therein, or subject to such terms or conditions, if any, as may be expressed in the said resolution, may impose customs duty upon any goods so imported or exported whereon customs duty at the time when such resolution is passed is not leviable; or may add other goods to the goods enumerated in the said schedule as exempt from customs duty; or may add to, rescind, or vary any of the conditions, exceptions, or provisions of the said schedules with regard to the payment of customs duty.

- (b) No such resolution shall take effect unless it shall have been submitted to and sanctioned by the Secretary of State, and such sanction shall have been notified in the "Government Gazette."

Addition of a new section.

3 The following new section shall be added immediately after section 11 of the principal Ordinance, and shall be numbered 11 A :

Prohibitions and restrictions and power of Legislative Council to add thereto.

11 A (1) The goods enumerated in the table of prohibitions and restrictions in schedule C to this Ordinance annexed shall not be imported or brought into this Island save in accordance with the conditions expressed in the said schedule.

(2) The Legislative Council may from time to time, by means of a resolution duly passed at any public session of the Council and sanctioned by the Governor, add any other goods to those enumerated in the said schedule, and regulate the conditions subject to which the importation or bringing into the Colony of any goods enumerated in the said schedule is prohibited or restricted.

(3) No such resolution shall take effect unless it shall have been submitted to and sanctioned by the Secretary of State, and such sanction shall have been notified in the "Government Gazette."

Addition of a new section.

4 The following section shall be added immediately after section 12 of the principal Ordinance, and shall be numbered 12 A :

Goods in warehouse to be liable to increased or new duties.

12 A Where the duties leviable on any goods imported into the Colony are increased, or where new duties are imposed upon any such goods previously exempt from duty, whether by the amendment of this Ordinance or by the exercise of any power given by this or any other Ordinance, any goods that shall have been warehoused without payment of duty upon the first importation thereof, and which shall be in the warehouse at the time when the increased or new duties come into force, shall be liable to such increased or new duties in lieu of all former duties.

Correction of misprint in section 15.

5 In line 8 of section 15 of the principal Ordinance (which prescribes how customs duties are to be paid and calculated) the word "that" shall be omitted.

Addition of a new section.

6 The following section shall be added immediately after section 16 of the principal Ordinance, and shall be numbered 16 A :

Power of Governor to exempt consular officers of foreign states from payment of customs duties.

16 A (1) The Governor may from time to time, by order in the "Government Gazette," exempt the consular officers of the foreign states named in such order from payment of customs duty on goods consigned to, or imported by or for the use of, such consular officers.

(2) The Governor may, in his discretion, by such order—

(a) Prescribe the conditions, if any, subject to which the exemption is allowed.

(b) Extend such exemption to goods consigned to, or imported by or for the use of, the families and suites of consular officers.

(c) Limit the exemption to consular officers of any specified grade or class, or to articles of any specified description.

(3) The Governor may at his discretion, by order in the "Government Gazette," withdraw or modify any exemption granted under this section, or vary the conditions subject to which the exemption is allowed.

Addition of a new section.

7 The following section shall be added immediately after the section added to the principal Ordinance by the last preceding section, and shall be numbered 16 B :

Drawbacks on re-exportation.

16 B (1) Where any goods capable of being easily identified, which have been imported from any foreign port, and upon which customs duties have been paid, are re-exported to any foreign port, seven-eighths of such duties may, at the discretion of the Principal Collector of Customs, be repaid as drawback. Provided that in every such case—

- (a) The goods must be identified to the satisfaction of the Principal Collector of Customs ;
- (b) There has been no change of ownership of the goods ;
- (c) The re-export must be made within six months from the date of importation as shown by the records of the customs office, unless such period is specially extended by the Principal Collector of Customs ;
- (d) No drawback will be allowed on goods on which the import duty paid did not amount to five rupees ;
- (e) The claim for drawback must be established at the time of re-export, and payment must be demanded within six months from the date of entry for shipment.

(2) Save as hereinafter provided, this section shall not apply to goods which have been used after importation.

(3) When articles imported by visitors to the Island for their personal use, samples brought by commercial travellers, and trade samples on which duties shall have been paid on importation are re-exported to any foreign port, such duties, at the discretion of the Principal Collector of Customs, and subject to such rules as may be issued by him, may be refunded.

Substitution of a new section.

8 For section 17 of the principal Ordinance (which relates to port dues) the following section shall be substituted :

Port dues.

17 (1) Port dues shall be leviable and payable for entry inwards, and for clearance outwards, on all ships arriving at or departing from any port of this Island, and upon cargo imported to or exported from Colombo, according to the table of port dues set forth in figures in schedule D hereto. Provided that—

- (a) When a vessel has paid port dues inwards or outwards she shall not be liable for additional port dues for goods carried coastwise during the same voyage.
- (b) A vessel leaving port for a period not exceeding twelve hours for the purpose of trying her machinery shall, for the purposes of this section, be deemed to be in port, and shall be liable on re-entry to pay only the full pilotage dues chargeable in respect of such vessel as if for a first entry into port. The period during which such vessel has been out of port shall, for the purpose of reckoning buoy rent, be considered as part of her stay in port.
- (c) Where a native vessel is compelled by stress of weather to re-enter port within twelve hours of her departure therefrom, no further port dues shall be charged, if the Master Attendant certifies that the vessel could not have proceeded on her voyage without unnecessary risk.

(2) The Legislative Council may from time to time, by means of a resolution duly passed at any public session of the Council and sanctioned by the Governor, increase, reduce, abolish, or otherwise alter the port dues leviable and payable under schedule D hereto on ships arriving at or departing from any port of this Island, and upon cargo imported to or exported from Colombo, or may impose port dues upon such ships in cases where port dues, at the time when such resolution is passed, are not chargeable under the said schedule ; or may add to, rescind, or vary any of the conditions, exceptions, or provisions of the said schedule with regard to the charge or payment of port dues.

(3) Such resolution shall not take effect unless it shall have been submitted to and sanctioned by the Secretary of State, and shall have been notified in the "Government Gazette."

Addition of a new section.

9 After section 17 of the principal Ordinance (which relates to port dues) the following section shall be added, and shall be numbered 17 A :

Power of Collector to summarily enforce payment of dues, rates, buoy rent, charges, and penalties.

17 A If the master, owner, or agent of any vessel in respect of which any dues, rates, buoy rent, charges, or penalties have heretofore become payable, or have been incurred, or shall hereafter become payable or be incurred, whether under this Ordinance or under any regulations or orders made in pursuance thereof, or under any other enactment or regulations, refuses or neglects to pay them or any part of them on demand, the Collector of Customs of the port may of his own authority distrain or arrest such vessel and the tackle, apparel, and furniture belonging thereto or any part thereof, and detain the same until the amount so due is paid to him. And in case any part of the said dues, rates, buoy rent, charges, or penalties, or of the costs of the distress or arrestment, or of the keeping of the same remains unpaid for the space of five days next after any such distress or arrestment has been so made, the Collector of Customs may cause the vessel or other thing so distrained or arrested to be sold, and the amount due to the Crown shall be deemed to be a first charge on the proceeds of such sale. The balance, if any, of the proceeds of the sale, after satisfying the amount due to the Crown, together with all costs, shall be rendered by the Collector of Customs to the master, owner, or agent of such vessel on demand.

Substitution of new section 27.

10 For the section which by section 3 of Ordinance No. 7 of 1901 was substituted as section 27 of the principal Ordinance, the following section shall be substituted :

Provision with respect to unloading goods, depositing and removing of the same from the King's warehouse, and penalties for failure to remove within prescribed time.

27 No goods shall be unladen from any ship until a sufferance shall have been granted by the Collector for the landing of the same, and no goods shall be landed except at the place appointed and expressed in such sufferance ; and all goods so landed shall be taken and deposited in the King's warehouse, and within three clear days from the date of landing the importer shall make a full and complete entry thereof as hereinafter provided, and shall either pay down all duties which shall be due and payable on such goods, or shall duly warehouse the said goods, or, if the goods be free of duty, shall so enter the same.; and in default of such entry being made and the said goods being removed within three clear days as aforesaid, such goods shall be liable to double rent for every period of twenty-four hours during such time as they may remain in the warehouse ; and all goods unladen, landed, or removed without such sufferance, or contrary to the directions in such sufferance, shall be forfeited. In computing the said period of three clear days, Sundays and public holidays shall not be taken into account ; but, in ascertaining the period for which any goods are liable to double rent, account shall be taken of Sundays and public holidays, and a fractional part of a period of twenty-four hours shall count as a full period of twenty-four hours.

Addition of a new section.

11 The following section shall be added immediately after section 39 of the principal Ordinance, and shall be numbered 39 A :

39 A Notwithstanding anything contained in the last preceding section, it shall be lawful for the Principal Collector of Customs, on application made and subject to such regulations as he may from time to time issue, to allow the delivery of goods, with or without examination, prior to the presentation of the bill of entry.

(a) Provided that any misdescription or under-valuation appearing in the application shall render the importer liable to the penalties imposed by this Ordinance for misdescription or under-valuation in the bill of entry.

(b) Provided further that such delivery shall not in any way be construed as a waiver of the Collector's right to order forfeiture of the goods for any breach of this Ordinance

committed in respect to such goods by the importer thereof, or relieve such importer from any penalty or liability to which he would have been subject had such delivery not been granted.

(c) Provided further that if any fine imposed as a penalty be not duly paid, it shall be lawful for the officers of customs to refuse to pass any other goods belonging to such importer until the said fine is paid.

Correction of misprint in section 44.

12 In line 11 of section 44 of the principal Ordinance (which relates to the entry of re-imported goods) immediately after the word "exported" the words "in which case" shall be inserted.

Addition of new section 60 A.

13 After section 60 of the principal Ordinance the following section shall be inserted, and shall be numbered 60 A :

Power of lessee of customs premises in certain cases to cause warehousing entry to be passed for goods.

60 A If at any time a portion of the customs premises has been or shall be leased for the purpose of landing, shipping, and warehousing goods to any company constituted for these purposes, it shall be lawful for such company, if the owners of any goods landed within such premises shall fail to make entry thereof and remove the same within ten clear days, to cause a warehousing entry to be passed for such goods under the general description of merchandise without the particulars required by the preceding section and to remove the same to their warehouse, and the reasonable expenses of such entry, removal, and warehousing shall be reimbursed to such company by the owner or consignee of the goods so entered as aforesaid, and shall be recoverable by the said company. Provided that no goods entered by such company as aforesaid shall be liable to seizure by reason of any inaccuracy in the passing of any such entry, if it shall appear to the Principal Collector of Customs that such inaccuracy was not intentional or occasioned by wilful or culpable negligence.

Provided further that in the case of any goods removed under this section no warehouse warrant shall issue, and that, if after the expiry of three months such goods shall not have been cleared, they shall be sold in accordance with the provisions of section 84 of this Ordinance.

14 Section 82 of the principal Ordinance shall be amended by the insertion after the word "therein" of the words "or upon the person of the passenger, or in any place in which they have been put by his direction, or with his connivance."

Substitution of new schedules.

15 The schedules B, C, and D of this Ordinance shall be substituted for the corresponding schedules of the principal Ordinance.

Repeal.

16 The following Ordinances are hereby repealed :

- No. 17 of 1892 .. "An Ordinance to exempt from Customs Duty official supplies consigned to certain Consular Officers of Foreign Countries."
- No. 40 of 1908 .. "The Customs Duties Amendment Ordinance, 1908."
- No. 5 of 1909 .. "The Customs Duties (Salt) Amendment Ordinance, 1909."
- No. 29 of 1909 .. "The Customs Duties (Amendment) Ordinance, 1909."
- No. 9 of 1910 .. "The Customs (Amendment) Ordinance, 1910."

SCHEDULE B.

IMPORT DUTIES.

Arms and ammunition, viz. :—		Duty.
		Rs. c.
Fowling-pieces, carbines, and rifles, single-barrelled	.. each	5 0
Fowling-pieces, carbines, and rifles, double-barrelled and revolving or magazine	.. each	10 0
Gunpowder, fine	.. per lb.	0 25
Gunpowder, coarse, for blasting (which is incapable of being passed through a No. 10 standard mesh)	.. per lb.	0 8
Pistols, single-barrelled, but not magazine	.. each	2 25
Pistols, double-barrelled, or magazine, or revolvers	.. each	4 50
Shot	.. per cwt.	0 75

	Duty. Rs. c.
Arrowroot	per cwt. 0 35
Asphalt (12½c. per cwt.)	per ton 2 50
Bacon, butter, cheese, and hams	per cwt. 3 0
Barley imported solely for brewing	per cwt. 0 33
Beef, pork, humps, tongues, salted or corned	per cwt. 1 25
Beer, ale, porter, and all other malt liquors in wood	per gallon 0 13
Do. do. in bottle	per gallon 0 17
Benjamin	per cwt. 1 50
Brassware, except blocks, bars, tubes, and wire	per cwt. 5 0
Camphor	per cwt. 6 50
Castor oil	per cwt. 1 20
Cement	per cwt. 0 17
Chillies	per cwt. 1 0
Cloves	per cwt. 1 25
Coffee	per lb. 0 3
Copperware, except bars, bolts, plates, nails, tacks, wire, and tubes	per cwt. 5 0
Coriander seed	per cwt. 0 60
Cotton goods (including made up goods), for every Rs. 100 of the value thereof	— 4 0
Cummin seed	per cwt. 1 15
Cutch	per cwt. 1 70
Dates	per cwt. 0 50
Fennel seed	per cwt. 0 75
Fish, dried or salted, roes, fins, skins, and blood, the produce of creatures living in the sea	per cwt. 0 50
Fish, Maldivé (umbalakada)	per cwt. 1 0
Flour, wheat	per cwt. 1 0
Garlic	per cwt. 0 65
Ghee	per cwt. 2 50
Ginger, dry	per cwt. 0 80
Imitation precious stones, i.e., artificial or reconstructed precious stones, either cut or uncut, including doublets, but not including imitation pearls and imitations in glass	per carat 100 0
Kerosine oil, defined as in section 4 of Ordinance No. 2 of 1903.. .. .	per gallon 0 30
Mace	per cwt. 10 0
Matches per gross of boxes containing in each box not more than 75 matches:—	
(a) Safety matches	per gross 0 60
(b) Non-safety matches	per gross 1 0
Mathé seed	per cwt. 0 55
Metals:—	
Brass: blocks, bars, wire, and tubes	per cwt. 3 0
Copper: bars, bolts, plates, nails, tacks, wire, and tubes	per cwt. 3 0
Iron, corrugated (35c. per cwt.)	per ton 7 0
Iron and steel galvanized goods of all descriptions, including tin tacks	per cwt. 0 75
Iron and steel not galvanized: chains, wire, rivets, screws, nails, tacks, washers, bolts, and nuts	per cwt. 0 63
Zinc, perforated	per cwt. 3 0
Onions	per cwt. 0 17
Opium	per lb. 4 0
Paddy	per cwt. 0 33
Pepper, long	per cwt. 3 0
Pepper, whole	per cwt. 1 50
Perfumed spirits and bay rum	per gallon 7 0
Perfumery other than perfumed spirits, for every Rs. 100 of the value thereof	— 5 50
Poonac	per cwt. 0 25
Potatoes	per cwt. 0 38
Rice, wheat, gram, peas dried in bulk, beans, and other grain, except barley for brewing and paddy	per cwt. 0 50
Salt	per cwt. 3 0
Sago	per cwt. 0 35
Saltpetre	per cwt. 0 50
Spirits (not being sweetened or mixed with any articles so that the degree or strength thereof cannot be ascertained by Sykes's hydrometer), for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, provided that in no case (except in the case of arrack imported under the warrant of the Governor) shall duty be less than at the rate of Rs. 6 per gallon:—	
Arrack (imported under the warrant of the Governor)	per gallon 1 7
Brandy	per gallon 7 0
Geneva	per gallon 7 0
Gin	per gallon 7 0
Rum	per gallon 7 0
Whisky	per gallon 7 0
Unenumerated	per gallon 8 0

		Duty. Rs. c.
Other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz. :—		
Liqueurs and cordials	.. .. .	per gallon 7 0
Unenumerated	.. .. .	per gallon 8 0
Denatured in accordance with customs regulations, 5½ per cent. <i>ad valorem</i> .		
Soap other than perfumed and toilet	.. .. .	per cwt. 0 55
Sugar	{ Candy and refined	per cwt. 3 0
	{ Unrefined	per cwt. 1 75
	{ Palm and jaggery	per cwt. 0 75
Tamarind	.. .. .	per cwt. 0 25
Tapioca	.. .. .	per cwt. 0 35
Tea	.. .. .	per lb. 0 25
Tobacco	{ Cigars and snuff	per lb. 1 50
	{ Manufactured	per lb. 1 40
	{ Unmanufactured and hooka	per lb. 0 75
Turmeric	.. .. .	per cwt. 0 65
Twine	.. .. .	per cwt. 1 55
Wine	{ Claret, in bottle	per gallon 1 25
	{ Still hock, in bottle	per gallon 1 25
	{ Ginger, in wood or bottle	per gallon 0 50
	{ Claret, in wood	per gallon 0 50
	{ Still hock, in wood	per gallon 0 50
	{ Sparkling wines, in bottle	per gallon 2 50
	{ Other wines, in bottle	per gallon 1 50
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks, for every Rs. 100 of the value thereof	.. .. .	— 20 0
	(1) Vinegar in cask, (2) green copperas, for every Rs. 100 of the value thereof	.. .. .	— 2 75
All other goods, wares, merchandise, and machinery not otherwise charged with duty or prohibited, and not comprised in the Table of Exemptions hereinafter set forth, for every Rs. 100 of the value thereof	.. .. .	— 5 50

Table of Exemptions.

Advertising matter, including printed almanacs, pocket books, diaries, ash trays, calendars, show cards, show plates and frames, call bells, paper knives, and blotting pads	.. .. .	Free
Aerated water bottles	.. .. .	Free
Animals, viz., horses, mules, asses, cattle, and all other live stock	.. .. .	Free
Arecanuts	.. .. .	Free
Artists' materials for drawing and painting	.. .. .	Free
Blotting paper	.. .. .	Free
Books and maps, printed, and book covers	.. .. .	Free
Bricks and tiles and glass tiles	.. .. .	Free
Bullion, coin, precious stones the produce of Ceylon, pearl oysters, and pearls	.. .. .	Free
Cardamoms	.. .. .	Free
Cardboard	.. .. .	Free
Casks (empty), shooks, and staves	.. .. .	Free
Castor seed poonac	.. .. .	Free
Chemicals and chemical apparatus certified by the Director of Education to be for educational purposes	.. .. .	Free
Coal, coke, and patent fuel	.. .. .	Free
Coconuts and coconut oil	.. .. .	Free
Coir yarn, rope, junks, fibre, twine, and strands	.. .. .	Free
Copra	.. .. .	Free
Cotton wool	.. .. .	Free
Cowries and shells (not tortoise-shell)	.. .. .	Free
Dammar	.. .. .	Free
Drums, for oil	.. .. .	Free
Earth and sand	.. .. .	Free
Electrical accumulators	.. .. .	Free
Electro blocks	.. .. .	Free
Emery wheels	.. .. .	Free
Felt	.. .. .	Free
Filter bagging and cloth for filters	.. .. .	Free
Frozen or refrigerated meat	.. .. .	Free
Fruit (fresh, and not in any way preserved)	.. .. .	Free
Grindstones	.. .. .	Free
Gunnies and gunny cloth	.. .. .	Free
Hay and straw, cut or uncut	.. .. .	Free
Hides and skins, raw or salted	.. .. .	Free
Hoop iron and hoop steel	.. .. .	Free
Hops	.. .. .	Free
Horns	.. .. .	Free
Ice	.. .. .	Free
Instruments, scientific, surgical, mathematical, &c.	.. .. .	Free

Jute	Free
Liquid fuel, the product of petroleum, with a flashing point not under 150° F., Abel's close test	Free
Lime and clay	Free
Printed music	Free
Machinery, viz. :—	
Prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts, but not including motor cars not used for traction	Free
Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, or which before being brought into use require to be fixed with reference to other moving parts, and which are intended for :—	
(a) The preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres, and any other process intervening between the raw material and the finished product as packed ready for the market	Free
(b) The smelting and milling of iron and other metallic ores, and the manufacture of iron, steel, and other metals	Free
(c) The manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine	Free
(d) The milling of rice	Free
(e) The preparation, manufacture, and packing of tea, coffee, raw rubber, and cacao	Free
(f) Printing presses	Free
(g) Foundries and workshops of iron and other metals	Free
(h) Railway workshops	Free
(i) The refining of petroleum and the manufacture of vegetable oils	Free
(j) The crushing of bones and manufacture of bricks	Free
(k) The manufacture of lac	Free
(l) Potteries and brick and tile works	Free
(m) Sawmills and wood-working	Free
(n) Mining, navigation, agriculture, and pumping	Free
(o) Electric traction and electric light	Free
(p) The manufacture of ice and for refrigerating and cold storage purposes	Free
(q) Steam launches and motorboats used in conveyance of goods and passengers or, towage of lighters	Free
(r) Machinery specially adapted for the curing of plumbago	Free
(s) Stills used for the preparation of camphor	Free
(t) Desiccators used for desiccating coconuts	Free
(u) The purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify	Free
Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.	
Note.—Machinery and component parts thereof made of substances other than metal, and belting of all materials for driving machinery, are included in this entry.	
Manures of all sorts, and ingredients imported solely for the manufacture of manures and certified as such by the importer	Free
Manuscripts	Free
Memorial tablets of whatever material	Free
Memorial wreaths and crosses	Free
Metals :—	
All unwrought metals, including any unwrought alloy or amalgam	Free
T and channel bars, angles, plates, sheets, and rolled joists, iron or steel, but not galvanized iron	Free
Brass, copper, and yellow metal sheets and ingots	Free
Brass, scrap	Free
Iron or steel not galvanized : sheets, plates, joists, girders, bars, angles, tees, channels, hoops, bulbs, and pigs	Free
Iron, scrap	Free
Lead : sheet, pipe, and pig, and lead wire	Free
Tin and zinc, in cake or slab	Free
Steel, blister	Free
Steel, cast	Free
Tin plates	Free
Motor trailers	Free
Nets, fishermen's	Free
Oil, the produce of creatures living in the sea	Free
Olas	Free
Orehilla weed	Free
Palmyra fibre	Free
Paper for writing, printing, or accounting purposes, headed or plain, ruled and unruled, and envelopes	Free
Alphabet exercise books and manuscript note-books used for educational purposes	Free

Paper for lining tea boxes	Free
Passengers' baggage as defined by customs regulations	Free
Plants, trees, and seeds intended for agricultural and horticultural purposes	Free
Plumbago	Free
Postage stamps	Free
Printing materials	Free
Printed labels	Free
Prints and pictures, printed almanacs and show cards, and plates, and picture frames and beading used for picture frames	Free
Pumps of the type known as "Noria"	Free
Rails, rail fastenings, tie-rods, fish plates, and turntables	Free
Rattan	Free
Raw rubber	Free
Raw silk	Free
Resin	Free
Regimental clothing, necessaries, accoutrements, and band instruments imported for the use of His Majesty's land and sea forces, including the Volunteers	Free
Rifles for the Volunteers	Free
Saltpetre, refuse of, for purposes of manure only, as certified by the importer	Free
Sand	Free
Screws and nails for tea boxes	Free
Seeds: cotton, castor, rape, poppy, niger, mustard, and bird	Free
Shoot runners used for shooting down bags of tea by gravitation	Free
Slates, roofing	Free
Sheets, iron, tea boxes (imported in shooks)	Free
Silk cocoons	Free
Solder	Free
Soldering fluid	Free
Specimens and objects illustrative of natural history	Free
Stones, ballast	Free
Stones, coral	Free
Stones, grinding and sharpening	Free
Stones, tomb, and tablets	Free
Stones, unworked	Free
Tea lead	Free
Tea lead foil	Free
Timber (not prepared)	Free
Uniforms, civil, naval, or military	Free
Wax plates for receiving impressions of gramophone records	Free
Woods, dye, sandal, and of sorts	Free
Wood, metal, paper, or other material, or any combination of wood or metal, or any other material imported in shooks or in rolls, or in any form in which they may be used in making boxes for tea, rubber, or other Ceylon products	Free
Re-imported articles, that is to say—	
Articles of foreign production on which import duty has previously been paid, but which have been subsequently re-imported, shall be admitted duty free upon re-importation into the Island.	
Provided that—	
(a) The Principal Collector of Customs is satisfied of the identity of the article by proof that it was registered at the customs office prior to exportation, or by any other proof that he may deem adequate for the purpose;	
(b) That the ownership remains in the family of the first importer;	
(c) That not more than two years have elapsed since the article was exported.	

SCHEDULE C.

TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

Ammunition, arms, gunpowder, and utensils of war by way of merchandise, except by license from His Majesty for furnishing His Majesty's public stores only, or under the directions of the Collector by the authority of the Governor.

Books wherein the copyright shall be first subsisting, first composed, or written or printed in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the proprietor to the Commissioners of Customs, London.

Coin, viz., false money or counterfeit sterling coin of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Dangerous substances, viz., earth oil or mineral naphthas, fulminating powder, gun-cotton, nitro-glycerine, except by license of the Governor and under regulations to be made by the Governor, with the advice of the Executive Council, from time to time, for the safe landing and deposit thereof.

Indecent or obscene prints, paintings, books, cards, lithographs, photographs, engravings, or any other indecent or obscene articles.

Infected cattle, sheep, or other animals; also hides, skins, horns, hoofs, or any part of cattle or other animals which the Governor may by proclamation prohibit, in order to prevent contagious distemper.

Fish, grain, and other articles in a damaged, stinking, offensive condition, unfit for food and legitimate use, and likely to breed sickness or any contagious disorders.
 Ganja and bhang, or any substance containing ganja or bhang.
 Lottery proposals, circulars, or tickets.
 Opium, except opium imported by a public officer specially authorized by the Governor.

Parts of articles, viz., any distinct or separate part of any article not accompanied by the other part or all the other parts of such articles, so as to be complete or perfect, if such articles be subject to duty according to the value thereof.

Articles the importation of which is prohibited by any Ordinance now in force or hereafter to be enacted, or any rules, regulations, notifications, proclamations, or orders made or issued thereunder.

Articles the importation of which is restricted by any Ordinance now in force or hereafter to be enacted, or any rules, regulations, notifications, proclamations, or orders made or issued thereunder, except in accordance with such Ordinance, rules, regulations, notifications, proclamations, or orders.

SCHEDULE D.

PORT DUES.

I.—DUES LEVIABLE AT THE PORT OF COLOMBO.

(Entering Dues.)

(I.e., Dues payable by Ships entering the Port.)

		Rs.			Rs.
Up to	50 tons nett	3	Over 2,000 and up to	2,250 tons nett	160
Over	50 and up to 100 tons nett	6	„	2,250 „	2,500 „
„	100 „	9	„	2,500 „	3,000 „
„	150 „	12	„	3,000 „	3,500 „
„	200 „	24	„	3,500 „	4,000 „
„	300 „	32	„	4,000 „	4,500 „
„	400 „	40	„	4,500 „	5,000 „
„	500 „	55	„	5,000 „	5,500 „
„	700 „	70	„	5,500 „	6,000 „
„	900 „	85	„	6,000 „	6,500 „
„	1,100 „	100	„	6,500 „	7,000 „
„	1,300 „	115	„	7,000 „	7,500 „
„	1,500 „	130	„	7,500 „	8,000 „
„	1,750 „	145	„	8,000 „	8,500 „

And for every additional 500 tons or fraction of 500 tons an additional Rs. 50 to be charged.

Provided that—

(1) A consolidated special rate of Rs. 150 only to cover pilotage, entering dues, use of tugs, and bill of health granted by day shall be chargeable to vessels calling only for any one or more of the following purposes:—

- (a) For coal;
- (b) For water;
- (c) For provisions;
- (d) For orders;
- (e) For mails;
- (f) To discharge sick persons, their attendants and families;
- (g) To discharge or take crews;
- (h) To go into dock;
- (i) For repairs; and
- (j) To discharge or ship over-carried cargo.

(2) Vessels employed in the daily steamer service between Colombo and Tuticorin shall be given a rebate of 10 per cent. on the harbour dues payable by them for the second and every subsequent entrance by the same vessel within a week.

Payment of these dues or of the consolidated special rate shall clear a vessel inwards and outwards, provided that her stay in the port does not exceed 96 hours. If her stay in port exceeds 96 hours and does not exceed 288 hours, one-half of the scale shall be added. If it exceeds 288 hours, the same rate shall be paid outwards as was paid inwards, and in addition a buoy rent shall be payable on demand by the Collector or if not sooner demanded on clearance outwards of Rs. 15 for every day or part of a day of her stay in port after the expiration of such 288 hours.

Provided that buoy rent shall not be payable—

- (a) In respect of any time beyond the said period during which a vessel has stayed in port for repairs or because she was unable to put to sea without risk, if the Master Attendant is satisfied that such stay was necessary and was not unduly prolonged; or
- (b) In respect of any time during which a vessel is on the slips or in dry dock; or
- (c) In respect of any time during which any vessel is kept in port as a reserve vessel to maintain the regularity of the mail service or for other important public service.

The Governor shall from time to time, by notification in the "Government Gazette," declare the vessels which are entitled under sub-section (c) of this section to be exempted as reserve vessels from buoy rent.

The above rates to be applicable to all vessels, whether steamers, sailing vessels, or native craft.

Provided that men-of-war, vessels of the Imperial Light Service, troopships, and private yachts shall be exempt from all entering dues and over-hour and buoy rent charges.

(Tonnage Dues.)

(I.e., Dues payable by Ships discharging or loading Cargo.)

(1) 12½c. per ton upon all cargo discharged or loaded by vessels up to 200 tons register.

25c. per ton upon all cargo discharged or loaded by vessels above 200 tons register.

(2) Cargo brought to the port for transhipment to be free of dues under this heading, if not landed or if landed and not entered for duty.

(3) Live stock: cattle, Re. 1 per head; horses, Rs. 5 per head; sheep and goats, 20c. per head.

Live stock re-shipped within five days of landing (the day of landing and the day of re-shipment each to count as one day) to be exempt from these dues.

(4) Vessels of 300 tons and under to be allowed to land or ship 5 tons of cargo free.

Vessels over 300 tons to be allowed to land or ship 10 tons free.

(5) Petroleum liquid fuel and coal to pay 25c. a ton inwards only.

(Import Harbour Dues.)

(I.e., Dues payable on Imports.)

No.	Description.	Rates. Rs. c.
1	Bags of rice or other grain, sugar, flour, fish, vegetables, and miscellaneous articles	0 4
2	Bales, crates, cases, boxes, or packages not otherwise described, measuring—	
	60 cubic feet and upwards	0 25
	40 cubic feet and under 60 cubic feet	0 20
	25 do. 40 do.	0 15
	15 do. 25 do.	0 12
	10 do. 15 do.	0 8
	5 do. 10 do.	0 6
	Under 5 cubic feet	0 4
3	Barrels* or quarter-casks of liquor, malt, tar, lead shot, biscuits, &c.	0 15
4	Butts, pipes, or puncheons	0 50
5	Cases of beer, wines, or spirits: per dozen quarts or two dozen pints	0 4
6	Casks or kegs of nails, rivets, oil, turpentine, paint, soda, powder, &c.	0 10
7	Casks, crates, or cases of glassware (excluding window glass and aerated water bottles); earthenware, hardware, or ironmongery	0 25
8	Cement { Full barrels (weighing 400 lb. or over)	0 15
	{ Half or quarter barrels (weighing under 400 lb.)	0 10
9	Coir yarn and rope in ballots or bundles, per cwt.	0 5
10	Empty casks	0 10
11	Empty citronella oil drums or drums of similar size	0 2
12	Empty petrol drums or drums of similar size	0 2
13	Half-pipes or hogsheads	0 25
14	Heavy goods, such as metal (including castings), timber (rough or sawn), asphalt, per ton	0 25
15	Kerosine oil in bulk, per 1,000 gallons	2 50
16	Manure (per ton)	0 25
17	Motor cars, carriages, and pianos	0 50
18	Staves (casks and pipe shooks) in bundles	0 60
19	Other goods of like size and weight to be charged in proportion to the above rates.	

* Weighing not more than 400 lb.; if over that weight to pay as hogsheads.

(a) These rates to admit of goods remaining at the wharf for a term not exceeding five days, exclusive of Sundays and holidays, of which the day of receipt and the day of removal shall each count as one day. Thereafter an additional similar rate to be charged for each succeeding five days or part thereof.

(b) All goods brought from abroad to be re-shipped to a British or foreign port, or to be re-shipped coastwise, shall be considered as landed for transhipment or re-shipment, provided they are on landing deposited in, or within five days after landing removed to, a re-shipment warehouse.

(c) Such goods if re-shipped within five days after landing to be free of harbour dues.

(d) If not re-shipped within five days, but deposited in a re-shipment warehouse, to be liable only to a single rate of harbour dues.

(e) If not removed from a usual landing warehouse till after five days from the date of landing, they shall pay the cumulative rate from the date of landing till such removal.

Coastwise goods brought for transshipment or re-shipment, not being through cargo, shall, if landed, pay both import and export dues; if transhipped without being landed, they shall only be liable to export dues.

Exemptions.

Coal and liquid fuel, military baggage, passengers' baggage when no declaration is made or entry passed, dhobies' bundles, and exports shut out and re-landed.

(Export Harbour Dues.)

(I.e., Dues payable on Export.)

		Cents.
For Five Days.		
For each leaguer, pipe, or cask of like size	..	25
Hogshead or cask of like size	..	12
Cask or barrel of coffee not weighing more than 3 cwt. gross	..	6
Cask weighing more than 3 cwt. and less than 7 cwt.	..	8
Cask weighing more than 7 cwt.	..	12
Empty casks, each	..	10
Barrel of plumbago, barrel of same size containing other articles, and empty plumbago barrel	..	7
Bale, case, or package measuring 60 cubic feet and upwards	..	25
Do. do. 40 cubic feet and under 60 cubic feet	..	20
Do. do. 25 do. 40 do.	..	15
Do. do. 15 do. 25 do.	..	12
Do. do. 10 do. 15 do.	..	8
Do. do. 5 do. 10 do.	..	6
Smaller box or package	..	2
Bag of coffee	..	4
Bag of cinnamon weighing not more than 100 lb., or bale under 5 cubic ft.	..	2
Other goods of like size or weight to be charged in proportion to these rates.		
Coin-goods in ballots or bundles, per cwt.	..	4
Coconuts, in bags or loose, per 100	..	4
Metal and timber exported from Colombo, per ton	..	12
For each box or chest of tea, on nett weight as marked on each package :—		
For 50 lb.	..	3
From 50 lb. to 100 lb.	..	6
For every additional 20 lb. or fraction thereof.	..	1
All other articles not enumerated in the Tariff, per ton	..	25

These rates to admit of goods remaining at the wharf for a term not exceeding five days, exclusive of Sundays and holidays (unless the vessel taking the cargo worked on such Sundays and holidays on special application), the day of receipt and the day of removal each counting as one day. After the expiry of the said term, an additional similar rate to be charged for each succeeding five days or part thereof.

Exemptions.

Coal and liquid fuel, military baggage, passengers' baggage when no entry is passed, dhobies' bundles, dubashes' supplies, and exports shut out and re-landed. Stores for British or foreign men-of-war.

II.—DUES LEVIABLE AT ALL PORTS EXCEPT COLOMBO.

Port dues shall be leviable and payable for entry inwards, and for clearance outwards, on all ships arriving at or departing from any port of this Island (except Colombo), according to the following table. Provided always that when a vessel has paid port dues inwards or outwards, she shall not be liable for additional port dues for goods carried coastwise during the same voyage :—

Port Dues leviable at per Ton Burthen.

On entry inwards with cargo or with passengers exceeding one person, for every two tons	}	8 cents
On clearance outwards with cargo or with passengers exceeding one person, for every two tons of burthen		
In the case of mail steamers, of whatever tonnage, the dues either inwards or outwards are not to exceed		Rs. 50

Composition for Port Dues.

Vessels conveying goods between one port and another within the Island are allowed to compound for port dues for twelve months, per ton .. 50 cents

Exemptions.

On entry inwards in ballast or with cargo reported for exportation, or over-carried cargo on which dues have already been paid, if the vessel leaves the port without breaking bulk or landing passengers exceeding one person for every two tons	Free
On clearance in ballast or with the original cargo, if the vessel leaves the port without shipping goods or passengers exceeding one person for every two tons burthen	Free
Ships of 250 tons and upwards, not being mail steamers, landing cargo not exceeding 10 tons and shipping cargo not exceeding 10 tons	Free
Mail steamers entering or leaving the port of Talaimannar	Free

By His Excellency's command,

Colonial Secretary's Office,
Colombo, February 14, 1914.

R. E. STUBBS,
Colonial Secretary.

Statement of Objects and Reasons.

THE object of this Bill is to introduce a number of amendments into the Customs Ordinance of 1869, most of which are already sanctioned by practice. To avoid the inconvenience of scattered amendments to the Customs Ordinance advantage has been taken of the occasion to repeal all the amending Ordinances enacted since the publication of the Revised Edition of the Statutory Enactments of 1907 and to re-embody them in this Bill.

2. *Clause 2.*—This clause re-enacts section 2 of Ordinance No. 40 of 1908, with certain verbal amendments, viz.:—

- (a) In view of the unification of the cotton goods duty subsequently referred to, the words relative to the rated valuation of cotton piece goods are omitted ;
- (b) Additions to the list of exemptions are for the sake of clearness specifically provided for;
- (c) For the same reason express provision is made for the variation of the conditions of duties, so that it may be clear that the resolution referred to need not be limited to mere changes in the amount of the duty. The words follow the formula already adopted in section 17 (see clause 8 of this Bill).

3. *Clause 3* gives to the Legislature the same power of proceeding by resolution with regard to the Schedule of Prohibitions as it already possesses with reference to the Schedule of Duties.

4. *Clause 4* provides for the case of goods lying in the warehouses with duty unpaid at the time of the increase of existing duties or the imposition of fresh ones.

5. *Clause 7* is wholly new, and introduces a system of drawbacks on re-exportation.

6. *Clause 11* gives effect to the existing practice, by which, in order to facilitate business, the Principal Collector of Customs allows goods in certain cases to be passed before entry. It embodies at the same time certain precautions, which experience has shown to be necessary, for the purpose of preventing the abuse of the privilege so accorded.

7. *Clause 14* meets a defect in the principal Ordinance, and renders more effective the provisions for the prevention of smuggling of articles by passengers.

8. *Schedule B.*—The more important alterations are :—

- (a) A uniform duty is imposed upon all cotton goods in place of the varying duty previously existing, and it has been made clear, in accordance with the existing practice, that "made-up goods" are on the same footing as piece goods ;
- (b) No duty is payable for the importation of electric accumulators ; and
- (c) A more convenient and elastic rule has been made as regards "re-imported articles."

Attorney-General's Chambers,
Colombo, February 3, 1914.

J. VAN LANGENBERG,
Acting Attorney-General.