



Ceylon Government Gazette

EXTRAORDINARY.

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Part II.—Legal and Judicial.

Separate paging is given to each Part, in order that it may be filed separately.

DRAFT ORDINANCE.

MINUTE.

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

An Ordinance to impose an Export Duty on Plumbago.

Preamble.

WHEREAS it is expedient to impose an export duty on plumbago, and whereas such duty can most conveniently be imposed by enhancing the duty by way of royalty payable under Ordinance No. 21 of 1873 (hereinafter referred to as "the principal Ordinance"):

Be it therefore enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof, as follows:

Increase of duty.

1 In section 1 of the principal Ordinance for the words "twenty-five cents per hundredweight" there shall be substituted the words "three per centum *ad valorem*."

Application of sections of the Customs Ordinance relating to *ad valorem* import duties.

2 The following sub-section shall be added to section 2 of the principal Ordinance, the first part of the said section being numbered accordingly:

(2) The provisions of sections 42 and 43 of Ordinance No. 17 of 1869 shall apply to every such entry and to the plumbago, which is or ought to be therein specified, as though all references to the entry mentioned in the said sections were references to such entry, and as though all references to importation and to an importer in the said sections were references to exportation and to an exporter respectively, and the said sections shall be construed accordingly.

Exemptions.

3 For the purpose of the application of this Ordinance to any contract entered into before the 22nd day of July, 1916, the Governor may allow any shipment of plumbago either in whole or in part to be exported at the rate or duty provided for by the principal Ordinance on such conditions as he may determine.

By His Excellency's command,

Colonial Secretary's Office,
Colombo, July 25, 1916.

R. E. STUBBS,
Colonial Secretary.

Statement of Objects and Reasons.

THE object of this Ordinance is to provide for the imposition in respect of plumbago of an export duty corresponding to those recently imposed on other descriptions of colonial produce. It has been determined, after consultation with the interests concerned, that the most convenient form for such a duty is an *ad valorem* duty.

2. Section 2 applies to the enhanced duty the provisions of the Customs Ordinance relating to *ad valorem* import duties, under which goods which are considered to be under-valued by the importer may be taken over at the importer's valuation.

3. Section 3 enables the Governor to give relief in respect of existing contracts.

July 20, 1916

ANTON BERTRAM,
Attorney-General