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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.

PASSED ORDINANCE.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

No. 10 of 1917.

An Ordinance to amend the Customs Ordinance, No. 17 of 1869, as amended by "The Customs Amendment Ordinance, No. 5 of 1914."

JOHN ANDERSON.

Preamble.

WHEREAS it is expedient further to amend the Customs Ordinance, No. 17 of 1869, as amended by "The Customs Amendment Ordinance, No. 5 of 1914," in certain particulars: 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. 10 of 1917."

Substitution of new schedule B (import duties).

2 For schedule B of the principal Ordinance, which was substituted by section 8 of "The Customs Amendment Ordinance, No. 5 of 1914," the following schedule shall be substituted:

SCHEDULE B.

IMPORT DUTIES.

		Duty.
		Rs. c.
Arms and ammunition, viz. :—		
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
Barley imported solely for brewing	... per cwt.	0 33
Beer, ale, porter, and all other malt liquors in wood	... per gallon	0 13
Do. do. in bottle	... per gallon	0 17
Castor oil	... per cwt.	1 20
Cement	... per cwt.	0 20
Chillies	... per cwt.	1 25
Cloves	... per cwt.	1 25
Coriander seed	... per cwt.	0 75
Cotton goods (including made up goods), for every Rs. 100 of the value thereof	... —	5 50
Cummin seed	... per cwt.	2 0
Cutch	... per cwt.	2 0
Dates	... per cwt.	0 70
Fennel seed	... per cwt.	1 25

	Duty. Rs. c.
Fish, dried or salted, roes, fins, skins, and blood, the produce of creatures living in the sea	per cwt. 0 75
Fish, Maldivé (umbalakada)	per cwt. 2 0
Flour, wheat	per cwt. 1 0
Garlic	per cwt. 0 75
Ghee	per cwt. 3 0
Ginger, dry	per cwt. 1 25
Imitation precious stones, <i>i.e.</i> , 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 2 of Ordinance No. 26 of 1916	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
Mathe seed	per cwt. 0 60
Metals:—	
All unwrought metals, including any unwrought alloy or amalgam, for every Rs. 100 of the value thereof	— 2 50
Brass: blocks, bars, rods, wire, tubes, sheets, plates, ingots, and scraps	per cwt. 3 0
Copper: blocks, bars, plates, rods, wire, tubes, sheets, ingots, and scraps	per cwt. 3 0
Iron, corrugated	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
Iron or steel not galvanized: sheets, plates, joists, girders, bars, angles, tees, channels, bulbs, and pigs, for every Rs. 100 of the value thereof	— 2 50
Iron, scrap, for every Rs. 100 of the value thereof	— 2 50
T and channel bars, angles, plates, sheets, and rolled joists, iron or steel, but not galvanized iron, for every Rs. 100 of the value thereof	— 2 50
Steel, blister, for every Rs. 100 of the value thereof	— 2 50
Steel, cast, for every Rs. 100 of the value thereof	— 2 50
Tin and zinc, in cake or slab, for every Rs. 100 of the value thereof	— 2 50
Yellow metal, plates, sheets, and ingots	per cwt. 3 0
Zinc, perforated	per cwt. 3 0
Motor vehicles, other than motor lorries and other than vehicles which are imported under license given by or on behalf of the Governor, for every Rs. 100 of the value thereof	— 100 0
Oil, lubricating, other than castor oil	per gallon 0 10
Onions	per cwt. 0 20
Paddy	per cwt. 0 33
Pepper, long	per cwt. 3 0
Pepper, whole	per cwt. 1 50
Perfumed spirits and bay rum	per gallon 18 75
Perfumery, including toilet soap, powder, and other scented preparations which do not contain spirit, for every Rs. 100 of the value thereof	— 10 0
Poonac	per cwt. 0 35
Potatoes	per cwt. 0 40
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
Spirits (not being sweetened or mixed with any article 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. 9·60 per gallon:—	
Arrack (imported under the warrant of the Governor)	per gallon 1 7
Brandy	per gallon 11 25
Geneva	per gallon 11 25
Gin	per gallon 11 25
Rum	per gallon 11 25
Whisky	per gallon 11 25
Unenumerated	per gallon 11 25
Other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz.:—	
Liqueurs and cordials	per gallon 14 60
Unenumerated	per gallon 14 60
Denatured in accordance with Customs regulations, 7½ per cent. <i>ad valorem</i> .	
Soap, other than perfumed and toilet	per cwt. 0 55
Sugar	per cwt. 3 0
Candy and refined	per cwt. 3 0
Unrefined and jaggery	per cwt. 0 75
Tamarind	per cwt. 0 35
Tea	per lb. 0 25

			Duty. Rs. c.
Tobacco	{	Cigars and snuff	per lb. 3 0
		Manufactured	per lb. 3 0
		Unmanufactured and hooka	per lb. 1 50
Turmeric			per cwt. 0 80
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
		Wines in wood, except claret, still hock, and ginger	per gallon 1 0
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks, for every Rs. 100 of the value thereof			— 20 0
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			— 7 50

Table of Exemptions.

Advertising matter, viz., trade catalogues, advertising circulars, show cards, show plates and frames, but not including name plates or sign boards	Free
Aerial tramways and component parts thereof	Free
Apparatus and drugs certified by the Colonial Secretary as having been imported for the purpose of the campaign against ankylostomiasis	Free
Animals, viz., horses being of less than Rs. 1,000 in value, mules, asses, cattle, and all other live stock	Free
Articles imported by Municipalities, Local Boards, and the Board of Improvement of Nuwara Eliya for the public use	Free
Books and maps, printed, and book covers (not including albums)	Free
Bullion, coin, precious stones the produce of Ceylon, pearl oysters, and pearls	Free
Casks (empty), cask shooks, and cask 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
Cotton, raw	Free
Cowries and shells (not tortoise-shell)	Free
Drums, for oil	Free
Earth and sand	Free
Exercise books used for educational purposes	Free
Filter bagging and cloth for filters	Free
Frozen or refrigerated meat	Free
Fruit (fresh, and not in any way preserved) and fresh flowers	Free
Gunnies and gunny cloth	Free
Hides and skins, raw or salted	Free
Hoop iron and hoop steel	Free
Hops for brewing purposes	Free
Instruments, scientific, surgical, or mathematical	Free
Liquid fuel, the product of petroleum, with a flashing point not under 150° F., Abel's close test	Free
Machinery, viz. :—	
Prime movers and component parts thereof, including boilers and component parts thereof, and electric accumulators ; 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 (not being human or animal), 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 workshop	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 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 manufacture of rubber articles from raw rubber ..	Free
(v) Distilling alcohol ..	Free
(w) 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 machinery, tools, or 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.	
<i>Note.</i> —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
Metals :—	
Lead : sheet and pig ..	Free
Tin plates ..	Free
Paper for writing, printing, or accounting purposes, headed or plain, ruled and unruled, and envelopes ..	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
Printed labels ..	Free
Printed music ..	Free
Rails, rail fastenings, tie-rods, fish plates, and turntables ..	Free
Rattan ..	Free
Raw rubber ..	Free
Raw silk ..	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 : for agricultural purposes only ..	Free
Shoot runners and wires ..	Free
Silk cocoons ..	Free
Solder ..	Free
Soldering fluid ..	Free
Stones, ballast ..	Free
Stones, coral ..	Free
Stones, unworked ..	Free
Tea lead ..	Free
Tea lead foil ..	Free
Timber (not prepared) ..	Free
Uniforms, civil, naval, or military ..	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
Wool, raw ..	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.

Passed in Council the Sixth day of June, One thousand Nine hundred and Seventeen.

A. G. CLAYTON,
Clerk to the Council.

Assented to by His Excellency the Governor the Eighth day of June, One thousand Nine hundred and Seventeen.

R. E. STUBBS,
Colonial Secretary.