



Ceylon Government Gazette

EXTRAORDINARY.

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Part II.—Legal.

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 Protect the Revenue of the Colony.

WHEREAS it is expedient to enact provisions whereunder, if a bill or resolution to increase or diminish import or export duties of custom is proposed to be introduced into the Legislative Council, adequate protection may be given to the public revenue : Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows :

1 This Ordinance may be cited as "The Public Revenue Protection Ordinance, No. of 1921."

2 If the Governor in Executive Council shall, during any session of the Legislative Council, approve of the introduction into the Legislative Council of a bill or resolution whereby, if such bill or resolution be passed into law or carried, an import or export duty shall be imposed on any article or articles previously exempt from import or export duty, or whereby the import or export duty or duties previously payable on any goods, wares, or merchandise shall be altered, it shall be lawful for the Governor in Executive Council to issue an order to the Principal Collector of Customs to demand and to levy on such goods, wares, or merchandise the respective duties set forth in such bill or resolution as the duties to be levied on such goods, wares, or merchandise, respectively, in lieu of the duties payable thereon respectively under the existing law.

Preamble.

Short title.

Power for the Governor in Executive Council to impose or alter import or export duties in manner set forth in bill or resolution approved for introduction into the Legislative Council.

Coming into force and duration of order.

3 (1) Every such order shall come into force on a day to be named therein, and shall have the effect and force of law so long as the said order shall remain in force.

(2) Every such order shall expire and cease to be in force—

(a) On the rejection by the Legislative Council of the bill or resolution in respect of which such order was issued, or on the withdrawal of such bill or resolution, or on the consideration of such bill or resolution by the Legislative Council being adjourned *sine die*; or

(b) On such bill or resolution coming into operation by the assent or sanction of the Governor being given thereto.

Refund of excess duties.

4 So much of any duty as shall have been paid on any article under the provisions of this Ordinance, as may be in excess of the duty payable on such article immediately after the expiry of any order made under the provisions of this Ordinance, shall be repaid to the person who paid the same.

Collection of excess in case of proposed reduction.

5 When the alteration of the duty shall be a reduction of the same, the Principal Collector of Customs is hereby authorized to collect the duty existing at the time of the introduction of such bill or resolution as aforesaid.

By His Excellency's command,

Colonial Secretary's Office,
Colombo, July 22, 1921.

GRAEME THOMSON,
Colonial Secretary.

Statement of Objects and Reasons.

WHEN duties of custom are to be increased or altered, it is obvious that, if the public revenue is not to suffer, either the measure under which the increase or alteration is proposed to be made must be passed on the day on which it is introduced into the Legislature, or there must be provisions of the law protecting the public revenue. There are serious and patent objections to the hurried consideration of tariff questions, and it is thought that the other of the two alternatives above stated might well be adopted in Ceylon.

Under section 2 of the Bill it is provided that when the Governor in Executive Council has approved of the introduction of a bill or resolution increasing or altering import or export duties into the Legislature, he may issue an order empowering the Principal Collector of Customs to levy such increased or altered duties as from a day to be named in such order. It is particularly to be noted, however, that words occur at the commencement of section 2 which limit the power to make such orders to times when the Legislative Council is in session.

The order, under section 3 of the Bill, is to have the effect of law while it continues in force; and it is to expire—

(a) On rejection by the Council of the bill or resolution;

(b) On the withdrawal of such bill or resolution;

(c) On its consideration being adjourned *sine die*; or

(d) On the bill or resolution being passed and receiving the assent or sanction of the Governor.

Under section 4 of the Bill provision is made for the refund of any excess duty paid under the order; and by section 5 the Principal Collector of Customs is empowered to collect the existing duty in cases where under the order it is proposed to diminish duties.

Attorney-General's Chambers,
Colombo, July 13, 1921.

H. C. GOLLAN,
Attorney-General.