



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.

PASSED ORDINANCE.

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

No. 33 of 1921.

An Ordinance to Protect the Revenue of the Colony.

Preamble.

W. H. MANNING.

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:

Short title.

1 This Ordinance may be cited as "The Public Revenue Protection Ordinance, No. 33 of 1921."

Power for the Governor in Executive Council to impose or alter import or export duties in manner

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

set forth in bill or resolution approved for introduction into the Legislative Council.

Coming into force and duration of order.

Refund of excess duties.

Collection of excess in case of proposed reduction.

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.

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 on the dissolution or prorogation of the Council; or

(b) On such bill or resolution, with or without modification, coming into operation by the assent or sanction of the Governor being given thereto.

(3) The period for which an order shall have statutory force under this Ordinance shall be a period expiring at the end of four months after the date on which the order is expressed to take effect or, if no such date is expressed, after the date on which the order is made by the Governor in Executive Council.

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.

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.

Passed in Council the Twenty-fifth day of August, One thousand Nine hundred and Twenty-one.

M. A. YOUNG,
Clerk to the Council.

Assented to by His Excellency the Governor the Twentyninth day of August, One thousand Nine hundred and Twenty-one.

GRAEME THOMSON,
Colonial Secretary.

DRAFT ORDINANCE.

MINUTE.

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

An Ordinance further to amend the Customs Ordinance,
No. 17 of 1869.

Preamble.

WHEREAS it is expedient further to amend the Customs Ordinance, No. 17 of 1869, so as to make provision for the granting of preferential duties of customs to Empire produce and for other purposes : 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 1921."

Insertion of new schedules in principal Ordinance.

2 For schedules B, C, and D of the principal Ordinance, as inserted or amended by Ordinances Nos. 5 of 1914 and 10 of 1917, the schedules B, C, and D of this Ordinance shall be substituted.

Substitution of a new section for section 11 of principal Ordinance.

3 For section 11 of the principal Ordinance, as the same is set forth in section 2 of Ordinance No. 5 of 1914, the following section shall be substituted :

11. (1) The several duties of customs set forth in column 2 (preferential tariff) of schedule B of this Ordinance shall be levied and paid upon all goods, wares, and merchandise imported into this Island and consigned from, and grown, produced, or manufactured in, the British Empire :

Provided that such goods shall be accompanied by such evidence of origin as may be prescribed by the Governor in Executive Council, and, in the case of manufactured goods, on proof being submitted that such proportion of their value as is prescribed by the Governor in Executive Council is the result of labour within the British Empire :

Provided further that the factors which may be taken into account in arriving at the total value and the proportion of such value as is the result of labour with the British Empire shall be prescribed by the Governor in Executive Council.

(2) The several duties of customs set forth in column 3 (general tariff) of schedule B of this Ordinance shall be levied and paid upon all goods, wares, and merchandise imported into this Island and not entitled to admission under column 2 (preferential tariff) of such schedule.

(3) (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.

(4) The Governor in Executive Council may from time to time by notification in the " Government Gazette " fix for the purpose of levying duties tariff values on any goods exported or imported by sea on which customs duties are by law imposed and alter any such values fixed by any Ordinance or regulation for the time being in force.

Substitution of
a new section
for section 11 A
of principal
Ordinance.

4 For section 11 A of the principal Ordinance, as the same is set forth in section 3 of Ordinance No. 5 of 1914, the following section shall be substituted :

11 A (1) The goods enumerated in the table of prohibitions and restrictions in schedule C to this Ordinance annexed shall not be brought into or exported or taken out of 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 or the exportation or taking out of 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.

Amendment
of section 16
of the principal
Ordinance.

5 Section 16 of the principal Ordinance is amended by striking out all the words after the words " officers of Customs " in line 12 thereof and inserting in their place the words " or when any such duty due or charge after having been levied has been, owing to any such cause, erroneously refunded, the persons chargeable with the duty due or charge so short-levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount so erroneously refunded, provided that the same shall be demanded within twelve months from the date of such short levy or refund ; and it shall be lawful for the officers of customs to refuse to pass any goods belonging to such person until the said deficiency or amount erroneously refunded be paid."

Amendment of
section 16 B of
the principal
Ordinance.

6 (1) Sub-section (1) of section 16 B of the principal Ordinance, as the same is added by section 5 of " The Customs (Amendment) Ordinance, No. 5 of 1914," is hereby amended by the substitution of the words " two years " in place of the words " six months " in line 1 of paragraph (c) thereof, and by adding thereto a new sub-section (f) in the following terms :—

" (f) When a drawback is allowed on imported goods re-exported, this will be calculated at the rate of duty leviable at the time of export or at the time of import, whichever is the lower."

(2) Sub-section (3) of the said section is hereby amended by omitting the word " and " after the words " commercial travellers " in line 3 and by adding after the word " samples " in the same line the words " and effects and property of all sorts imported for travelling circuses and theatrical companies."

Addition of
new section
36 A to
principal
Ordinance.

7 The following section shall be added immediately after section 36 of the principal Ordinance and shall be numbered 36 A :

36 A. If any goods enumerated in the table of prohibitions and restrictions in schedule C to this Ordinance annexed shall be exported or taken out of this Island contrary to the prohibitions and restrictions contained in such table in respect thereof, such goods shall be forfeited, and shall be destroyed or disposed of as the Governor may direct.

Insertion of
new section 37
in principal
Ordinance.

8 Section 37 of the principal Ordinance is hereby repealed, and the following section shall be inserted in lieu thereof :

37. (1) All articles—

- (a) Consigned to any officer of a public department in Ceylon and being the property of the Crown ; or
- (b) Consigned to any person for the purpose of being delivered to any officer of a public department for the use or service of the Crown ; or
- (c) Purchased out of bond by any officer of a public department for the use or service of the Crown ;

shall be passed duty free on any such public officer delivering to the Collector a list of the articles and certifying at the foot thereof that such articles are the property of the Crown or have been consigned to some person named in the certificate for the use or service of the Crown, or have been purchased out of bond for the use or service of the Crown.

(2) All such articles passed duty free as aforesaid shall, in case of the sale thereof, be liable to and be charged with such and the same duties of customs as may by law be payable or charged on the like articles not exempted from duties of customs under this section, and the officer of the public department in whose charge such goods may be shall furnish the Collector with the particulars of the sale thereof, and out of the proceeds of the same pay to the said Collector the duties which may be due thereon.

Amendment of section 39 of the principal Ordinance.

9. Section 39 of the principal Ordinance is amended by—

- (a) Inserting after the word "number" in line 12 thereof the word "dimensions."
- (b) Striking out the word "and" in line 13 between the words "number" and "denomination."
- (c) Inserting the words "and dues" after the word "duties" in line 15.

Addition of new section 48 A to principal Ordinance.

10. The following section shall be added immediately after section 48 of the principal Ordinance and shall be numbered 48 A :

Exporter to deliver bill of entry.

48 A. The person exporting any goods whether liable to the payment of duty or whether such goods are free of duty shall deliver to the Collector a bill of entry of such goods fairly written in words at length expressing the name of ship in which the goods are to be exported and of the port to which they are to be taken, and containing an accurate specification of the quantity, quality, and value of such goods, and the number, denomination, dimensions, and description of the respective packages containing the goods, and in the margin of such bill of entry shall delineate the respective marks and numbers of such packages, and shall pay any duties and dues which may be payable on the goods mentioned in such entry, and such person shall also deliver at the same time two or more duplicates of such bill in which all sums and numbers shall be expressed in figures, and the particulars to be contained in such bill shall be legibly written and arranged in such form and manner and the number of such duplicates shall be such as the Collector shall require, and such bill of entry when signed by the Collector or person authorized by him and transmitted to the proper officer shall be the warrant to him for the examination of and delivery for shipment of such goods, and if such goods shall not agree with the particulars in the bill of entry or if such goods are removed from the warehouse or other place appointed for shipment before such entry is passed and all duties and dues paid the same shall be forfeited, and such forfeiture shall include all other goods which shall be entered or packed with them as well as the packages in which they are contained.

Addition of new section 87 A to the principal Ordinance.

11. The following section shall be inserted immediately after section 87 of the principal Ordinance and shall be numbered 87 A :

When ship's agent may act for master.

87 A. Anything which a master is required or empowered to do under this Ordinance may, with the express or implied consent of such master and with the approval of the Collector of Customs, be done by a ship's agent.

Addition of new section 102 A to the principal Ordinance.

12. The following section shall be inserted immediately after section 102 of the principal Ordinance and shall be numbered 102 A :

Arrest of person reasonably suspected of an offence against Ordinance.

102 A. (1) Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Ordinance may be arrested in any place, either upon land or water, by any officer of customs or other person duly employed for the prevention of smuggling.

(2) Every person arrested on the ground that he has been guilty of an offence under this Ordinance shall forthwith be taken before the nearest Magistrate or Collector of Customs.

(3) If any person liable to be arrested under this Ordinance is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may at any time afterwards be arrested and taken before a Magistrate to be dealt with as if he had been arrested at the time of committing such offence.

Addition of new section 104 A.

Persons concerned in exporting prohibited or restricted goods.

13 The following section shall be added immediately after section 104 of the principal Ordinance and shall be numbered 104 A :

104 A. Every person who shall be concerned in exporting or taking out of the Island or attempting to export or take out of the Island any prohibited goods or any goods the exportation of which is restricted contrary to such prohibition or restriction, and whether the same be laden for shipment or not, and every person who shall export or attempt to export any goods liable to duty the duties for which have not been paid or secured, or in any manner deal with any goods liable to duties of customs with intent to defraud the revenue of such duties or any part thereof, or who shall be knowingly concerned in any fraudulent evasion or attempt at evasion of such duties or any part thereof, shall in each and every of the foregoing cases forfeit either treble the value of the goods, or be liable to a penalty of one thousand rupees at the election of the Collector of Customs.

Addition of new section 131 A.

Possession of articles suspected to have been stolen.

14 The following section shall be added immediately after section 131 of the principal Ordinance and shall be numbered 131 A :

131 A. (1) Any person who, within the limits of any port, is found, or is proved to have been, in possession or in charge of any article which is suspected to have been stolen from any ship, boat, quay, warehouse, or wharf of any port of this Colony may be charged with being, or having been, in possession of property which is reasonably suspected to have been stolen; and, if such person does not give an account to the satisfaction of the Police Magistrate as to how he came by such article, and the Police Magistrate is satisfied that, having regard to all the circumstances of the case, there are reasonable grounds for suspecting such article to have been stolen, such person shall be guilty of a summary offence, and shall be liable on conviction before a Police Magistrate to a fine not exceeding one hundred rupees, or to imprisonment of either description, for a period not exceeding six months.

(2) Where any officer of customs or any police officer finds any person in possession or charge of any article which he suspects to have been stolen, he may seize such article and bring or cause to be brought such person before a Police Magistrate and charged as aforesaid.

Printing of copies of principal Ordinance as amended by this and other Ordinances.

15 A copy of the principal Ordinance, with all amendments made or inserted, and all omissions or substitutions directed to be made by this and any other Ordinance amending the principal Ordinance, shall be prepared and certified by the Clerk of the Legislative Council; and the Government Printer shall print in accordance with the copy so certified all copies of the principal Ordinance which are printed after the commencement of this Ordinance.

Repeal.

16 The Ordinances set forth in schedule A to this Ordinance are, to the extent mentioned in the third column of the said schedule, hereby repealed.

SCHEDULE A.

Date of Ordinance.	Title of Ordinance.	Extent of Repeal.
17 of 1869.	An Ordinance for the General Regulation of Customs in the Island of Ceylon	Sections 96 and 97
20 of 1898.	An Ordinance to consolidate and re-adjust the Customs Duties leviable on Imports	Sections 6 and 7
26 of 1916.	An Ordinance to amend the Customs Duties Amendment Ordinance, 1898	Section 3

SCHEDULE B.
IMPORT DUTIES.

	Preferential Duty. Rs. c.	General Duty. Rs. c.	
Acid, acetic ..	Free	<i>ad val.</i> 5 per cent.	
Agricultural implements, including estate tools, pruning knives, and tapping knives ..	<i>ad valorem</i> 2½ per cent.	10 per cent.	
Arms :—			
Guns—			
Single barrel ..	5 0	} Same rate plus 10 per cent. <i>ad valorem</i> on all fire- arms impor- ted as mer- chandise.	
Double barrel ..	10 0		
Pistols—			
Single barrel, not maga- zine ..	3 25		
Double barrel or maga- zine ..	4 50		
Revolvers ..	4 50		
Rifles and carbines :—			
Single barrel, without magazine ..	5 0		
Single barrel, with maga- zine ..	10 0		
Double barrel ..	10 0		
Other ..	10 0		
Air guns, rifles, and pistols not being toys ..	5 0		
Art, works of art, including pictures, prints, and pic- ture post cards ..	<i>ad valorem</i> 20 per cent.	30 per cent.	
Beer, ale, and porter, and all other malt liquors :—			
In wood ..	per gallon 13 cents	17 cents	
In bottle ..	per gallon 17 cents	22 cents	
Boots and shoes ..	<i>ad valorem</i> 10 per cent.	20 per cent.	
Cards, playing cards ..	<i>ad valorem</i> 20 per cent.	30 per cent.	
Cartridges, filled and empty ..	<i>ad valorem</i> 20 per cent.	30 per cent.	
Cement, per barrel not exceeding 5 cwt. gross ..	per barrel 0 75	1 50	
Cement, exceeding 5 cwt. per barrel, on each excess cwt. or part thereof ..	0 15	0 30	
Chemicals, drugs, and dyes :—			
Chemical manufactures and products, including drugs, dyes and dye stuffs, medicines and medicinal preparations, excluding quinine, ferti- lizers, and acetic acid ..	<i>ad valorem</i> 10 per cent.	20 per cent.	
Chillies, dried ..	per cwt. 1 25	1 25	
Cinematograph films ..	<i>ad valorem</i> 20 per cent.	30 per cent.	
Clocks and watches ..	<i>ad valorem</i> 10 per cent.	20 per cent.	
Confectionery ..	<i>ad valorem</i> 20 per cent.	30 per cent.	
Coriander seed ..	per cwt. 0 75	0 75	
Cummin seed ..	per cwt. 2 0	3 0	
Curios ..	<i>ad valorem</i> 20 per cent.	30 per cent.	
Cutlery, knives, scissors, razors, and other cutlers' ware, excluding estate tools ..	<i>ad valorem</i> 10 per cent.	20 per cent.	
Electric accumulators dyna- mos, batteries, converters and transformers, control, and switch gear ..	<i>ad valorem</i> 2½ per cent.	10 per cent.	
Electrical goods and appara- tus not elsewhere enumera- ted ..	<i>ad valorem</i> 10 per cent.	20 per cent.	
Expanded metal ..	<i>ad valorem</i> 2½ per cent.	10 per cent.	
Explosives, fuse, detonators, percussion caps, fireworks, propellant powers not elsewhere enumerated ..	<i>ad valorem</i> 20 per cent.	30 per cent.	

		Preferential Duty. Rs. c.	General Duty. Rs. c.
Fennel seed	.. per cwt.	1 25	1 25
Fish, dried or salted	.. per cwt.	0 75	0 75
Fish, Maldivé	.. per cwt.	2 0	2 0
Flour, wheat	.. per cwt.	1 50	1 50
Furniture	.. <i>ad valorem</i> 20 per cent.		30 per cent.
Garlic	.. per cwt.	0 75	0 75
Gas mantles, incandescent	.. <i>ad valorem</i> 10 per cent.		20 per cent.
Glass bangles and beads and pearls	.. <i>ad valorem</i> 20 per cent.		30 per cent.
Gunpowder—			
Coarse (not passing No. 10 standard mesh)	.. per lb.	0 10	0 10
Fine (passing No. 10 standard mesh)	.. per lb.	0 30	0 30
Implements and tools and parts thereof, exclusive of machine tools and agricultural implements	.. <i>ad valorem</i> 10 per cent.		20 per cent.
Ivory, manufactured	.. <i>ad valorem</i> 20 per cent.		30 per cent.
Jewellery and gold and silver-smiths' wares	.. <i>ad valorem</i> 20 per cent.		30 per cent.
Kerosine oil, as defined in section 2 of Ordinance No. 26 of 1916	.. per gallon	0 30	0 30
Machinery, namely, prime movers and component parts thereof, including boilers and component parts thereof; and including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts	.. <i>ad valorem</i> 2½ per cent.		10 per cent.
Machinery (and component parts thereof, meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts, and including belting of all materials for driving machinery)	.. <i>ad valorem</i> 2½ per cent.		10 per cent.
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 any other special quality not adapted for any other purpose.			
<i>Note.</i> —This item includes machinery and component parts thereof made of substances other than metal.			
Machine belting	.. <i>ad valorem</i> 2½ per cent.		10 per cent.
Machine tools	.. <i>ad valorem</i> 2½ per cent.		10 per cent.
Matches, per gross of boxes containing in each not more than 75 matches—			
(a) Safety matches	.. per gross	0 60	0 75
(b) Non-safety matches	.. per gross	1 0	1 25
Mathe seed	.. per cwt.	0 60	0 60

	Preferential Duty. Rs. c.	General Duty. Rs. c.
Metals—		
Iron and steel, plain or galvanized plates, sheets, flat or corrugated ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Iron and steel, rolled angles, bulbs, channels, shapes, and sections, H iron, girders, tees, beams, joists, and pillars ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Iron and steel, bars and rods, slabs, plates, sheets, including blister, jumper, and tool steel ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Wire, iron or steel, black or galvanized barbed strands, solid drawn ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Wire ropes for shoots and aerial ropeways ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Iron and steel drums and tanks, painted or galvanized, except drums for oil ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Iron or steel, black or galvanized, chains, bolts, nuts, rivets, and washers ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Nails and screws of all metals, except wire nails, ¼–1½ inches (13 and 14 gauge) ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Tubes, black iron or galvanized piping ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Tin, sheets and plates ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Zinc, rolled sheets, plates, and dishes, excluding printing plates ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Non-ferrous metals and manufactures thereof:—		
Lead sheets ..	Free	<i>ad val.</i> 5 per cent.
Tea lead ..	Free	<i>ad val.</i> 5 per cent.
Solder and soldering fluid ..	Free	<i>ad val.</i> 5 per cent.
White metal alloys (i.e., alloys of tin, lead, zinc, antimony, &c.):—		
Wrought and part wrought:—		
Antifriction metal ..	Free	<i>ad val.</i> 5 per cent.
Type metal ..	Free	<i>ad val.</i> 5 per cent.
Other ..	Free	<i>ad val.</i> 5 per cent.
Iron and steel and manufactures thereof:—		
Hoop iron ..	Free	<i>ad val.</i> 5 per cent.
Wire nails ¼–1½ inch (13 and 14 gauge) ..	Free	<i>ad val.</i> 5 per cent.
Motor cars and cycles, including engines and chassis for motor cars and cycles, magnetos, parts, and accessories ..	<i>ad valorem</i> 20 per cent.	30 per cent.
Motor lorries, including separate chassis, motor tractors and trailers, and steam rollers ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Musical instruments and parts ..	<i>ad valorem</i> 20 per cent.	30 per cent.
Oil, lubricating .. per gallon ..	0 10 ..	0 20
Onions .. per cwt. ..	0 20 ..	0 20
Paddy .. per cwt. ..	0 66 ..	0 66
Paper, printing, writing, including envelopes, drawing and drafting, tracing and sensitized, printed forms, accounting paper, and printed labels, packing and wrapping, tissue and blotting, including note paper pads, manuscript books, except exercise books in paper covers for educational purposes ..	<i>ad valorem</i> 2½ per cent.	10 per cent.

	Preferential Duty. Rs. c.	General Duty. Rs. c.
Mill board, straw board, card board, and paste board ..	<i>ad valorem</i> 2½ per cent.	10 per cent.
Pepper, whole ..	per cwt. 1 50 ..	1 50
Perfumed spirits ..	<i>ad valorem</i> 20 per cent. or Rs. 20 per gallon	30 per cent. or Rs. 30 per gallon
	whichever produces the higher duty	
Perfumery, cosmetics, powder, and toilet requisites, and articles used in the manufacture thereof ..	<i>ad valorem</i> 20 per cent.	30 per cent.
Poonac, gingelly ..	per cwt. 0 35 ..	0 35
Potatoes ..	per cwt. 0 40 ..	0 50
Precious stones :—		
Diamonds	} <i>ad valorem</i> 20 per cent.	30 per cent.
Pearls ..		
Other ..		
Reconstructed or imitation stones ..	<i>ad valorem</i> 20 per cent.	30 per cent.
Rice, wheat, gram, peas, beans, barley, and other grain ..	per cwt. 1 0 ..	1 0
Safes, iron or steel ..	<i>ad valorem</i> 10 per cent.	20 per cent.
Salt, unrefined ..	per cwt. 3 0 ..	3 0
Sewing machines ..	<i>ad valorem</i> 10 per cent.	20 per cent.
Soap, toilet, perfumed or medicated ..	<i>ad valorem</i> 20 per cent.	30 per cent.
Spirits (not being sweetened or mixed with any article so that the degree or strength thereof cannot be ascertained by Sykes' 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 shall duty be less than at the rate of Rs. 11·50 per gallon :—		
Brandy ..	per proof gallon 13 50 ..	13 50
Geneva ..	per proof gallon 13 50 ..	13 50
Gin ..	per proof gallon 13 50 ..	13 50
Rum ..	per proof gallon 13 50 ..	13 50
Whisky ..	per proof gallon 13 50 ..	13 50
Unenumerated ..	per proof gallon 13 50 ..	13 50
Other spirits being sweetened or mixed, so that the strength cannot be ascertained as aforesaid, namely :—		
Liqueurs and cordials ..	per gallon 16 50 ..	16 50
Unenumerated ..	per gallon 16 50 ..	16 50
Sugar :—		
Refined and candy ..	per cwt. 3 0 ..	4 0
Unrefined and jaggery ..	per cwt. 0 75 ..	0 75
Tamarind ..	per cwt. 0 35 ..	0 35
Tea ..	per lb. 0 25 ..	0 25
Textiles :—		
Cotton piece goods ..	<i>ad valorem</i> 5½ per cent.	11 per cent.
Lace and net ..	<i>ad valorem</i> 20 per cent.	30 per cent.
Mixed materials, blankets, carpets, handkerchieves, scarves and shawls, piece goods, and other ..	<i>ad valorem</i> 10 per cent.	20 per cent.
Silk and silk manufactures and satin ..	<i>ad valorem</i> 20 per cent.	30 per cent.

	Preferential Duty. Rs. c.	General Duty. Rs. c.
Textiles (contd.) —		
Woollen and worsted manu- factures .. <i>ad valorem</i> 10 per cent. 20 per cent.		
Tobacco, manufactured .. per lb.	3 0	3 0
Cigars .. per lb.	3 0	3 0
Cigarettes and beedies .. per lb.	4 0	4 0
Snuff .. per lb.	3 0	3 0
Other .. per lb.	3 0	3 0
Tobacco, unmanufactured .. per lb.	1 50	1 50
Hooka .. per lb.	1 50	1 50
Turmeric .. per cwt.	0 80	0 80
Wines :—		
Sparkling .. per gallon	2 50	3 0
Other, in wood .. per gallon	1 0	1 50
Other, in bottle .. per gallon	1 50	2 0
All other goods not otherwise charged with duty or pro- hibited, and not comprised in the Table of Exemptions hereinafter set forth .. <i>ad valorem</i> 10 per cent. 15 per cent.		

Table of Exemptions.

- Advertising matter, viz., trade circulars, trade catalogues, show cards, show plates and frames, not including name plates and signboards.
- Aeroplanes; airships and parts.
- Animals, living, of all sorts.
- Apparatus, drugs, and chemicals certified as having been imported for the campaign against anchylostomiasis or for educational purposes or for research work.
- Books printed, book covers, and manuscripts.
- Bullion and coin.
- Canes and rattans.
- Casks, empty; shooks and staves.
- Coal.
- Coke and patent fuel.
- Copra and coconut oil.
- Cotton, raw and kapok.
- Cotton seed.
- Cotton yarn and twist, bleached, dyed, gray, and other.
- Drums for oil.
- Earth and sand.
- Exercise books in paper covers imported for educational purposes.
- Flowers, fresh.
- Fruit fresh, not in any way preserved.
- Gunnies and gunny cloth.
- Hides and skins raw or salted.
- Instruments, scientific, surgical and mathematical.
- Manures of all sorts, including castor seed, poonac, and refuse of saltpetre.
- Maps and charts.
- Meat, fish, poultry, and game—frozen, refrigerated, or fresh.
- Metals, unwrought, including any alloy or amalgam imported in blocks, ingots, cakes, or slabs.
- Passengers' baggage as defined by the Customs regulations.
- Petroleum, crude or liquid fuel with a flashing point of not under 150° F. Abel's close test.
- Plants and trees, roots, bulbs, and seeds for agricultural and horticultural purposes.
- Printed music.
- Quinine.
- Raw rubber.
- Raw silk or cocoons.
- Regimental clothing, arms, and accoutrements, and band instruments imported for His Majesty's land and sea forces, including the Ceylon Defence Force.
- Scrap iron and steel, fit only for re-manufacture.
- Scrap, other metals, fit only for re-manufacture.
- Specimens of natural history, not including sporting trophies imported commercially.
- Stones, unworked, not precious stones.
- Tea chests, shooks, and fittings, including any material not elsewhere enumerated, imported in shooks or rolls or in any form which may be used for boxes or other receptacles for tea, rubber, or other Ceylon produce.
- Timber, not prepared.
- Uniform and accoutrements appertaining thereto imported by or for a public servant for his personal use

Vegetables, fresh, including fresh chillies.

Wool, raw.

Articles of foreign production re-imported, upon which import duty has previously been paid subject to regulations made by the Principal Collector of Customs.

EXPORT DUTIES.

Article.	Unit.	Duty. Rs. c.
Cacao	per 100 lb.	1 50
Chanks (live) (<i>i.e.</i> , live chanks of various sizes and weights so mixed together and bagged that they can be entered for <i>ad valorem</i> import duty at the Calcutta Customs at an all over value of Rs. 80 per 1,000)	per 1,000	6 0
Chanks (dead) (<i>i.e.</i> , dead chanks of various sizes and weights so mixed together and bagged that they can be entered for <i>ad valorem</i> import duty at the Calcutta Customs at an all over value of Rs. 40 per 1,000)	per 1,000	3 0
Chanks (inferior) (<i>i.e.</i> , "wormed" or otherwise damaged live and dead chanks of whatever size and such small live and dead chanks as will pass through a circular gauge $6\frac{1}{2}$ in. in circumference)	per 1,000	2 0
Coconut, desiccated	per cwt.	1 0
Coconut, fresh	per 1,000	2 0
Coconut oil	per cwt.	1 10
Copra	per cwt.	0 60
Poonac	per cwt.	0 25
Elephants (not tuskers), royalty on	per head	200 0
Elephants (tuskers), royalty on*	per head	300 0
Plumbago, for every Rs. 100 of the value thereof, <i>ad valorem</i>		3 0
Rubber	per 100 lb.	3 0
Tea	per 100 lb.	1 50

* Under special license from the Governor.

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, or 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.

Medicated articles containing more than 42 per cent. of proof spirit.

Japanese shaving brushes.

Cotton, silk, or other woven goods impressed with designs and imitations of currency notes, promissory notes, or stock notes of the Government of Ceylon or of any other Government.

Any article exported from Ceylon and refused admittance by the authorities at the port to which it was exported except by permission of His Excellency the Governor.

Articles the importation of which is prohibited by any Ordinance or any legal order 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 or any legal order 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.

TABLE OF PROHIBITIONS AND RESTRICTIONS OUTWARDS.

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

Articles the exportation of which is restricted by any Ordinance or any Order in Council 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.	c.
Up to	50 tons nett	4	20
Over	50 and up to 100 tons nett	8	40
"	100 " 150 "	16	80
"	150 " 200 "	33	60
"	200 " 300 "	44	80
"	300 " 400 "	56	0
"	400 " 500 "	77	0
"	500 " 700 "	98	0
"	700 " 900 "	119	0
"	900 " 1,100 "	140	0
"	1,100 " 1,300 "	161	0
"	1,300 " 1,500 "	182	0
"	1,500 " 1,750 "	203	0
"	1,750 " 2,000 "	224	0
"	2,000 " 2,250 "	245	0
"	2,250 " 2,500 "	266	0
"	2,500 " 3,000 "	287	0
"	3,000 " 3,500 "	322	0
"	3,500 " 4,000 "	357	0
"	4,000 " 4,500 "	392	0
"	4,500 " 5,000 "	434	0
"	5,000 " 5,500 "	490	0
"	5,500 " 6,000 "	560	0
"	6,000 " 6,500 "	630	0
"	6,500 " 7,000 "	700	0
"	7,000 " 7,500 "	770	0
"	7,500 " 8,000 "	840	0
"	8,000 " 8,500 "		

And for every additional 500 tons or fraction of 500 tons an additional Rs. 70.

Provided that—

(1) A consolidated special rate of Rs. 225 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) To take in or discharge mails;
- (f) For discharging sick persons, their attendants, and families.
- (g) To discharge or take crews;
- (h) For going 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.

Over-hour and Buoy Rent Charges.

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. 21 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) 18 cents per ton upon all cargo discharged or loaded by vessels up to 200 tons register.

35 cents 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) 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.

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

Import Harbour Dues.

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

Description.	Rates. Rs. c.
Bags of rice and other grain, sugar, flour, fish, vegetables, and miscellaneous articles weighing 2 cwt. gross and under	— 0 4
Do. over 2 cwt. gross and not exceeding 3 cwt. gross	— 0 6
And thereafter for every additional cwt. or part thereof	— 0 2

Description.	Rates.	
	Rs.	c.
Bales, boxes, cases, crates, and packages not otherwise described measuring 5 cubic feet and under	—	0 5
Do. over 5 cubic feet and not exceeding 10 cubic feet	—	0 10
Do. over 10 cubic feet and not exceeding 15 cubic feet	—	0 15
And thereafter for every additional 5 cubic feet or part thereof	—	0 5
Casks, barrels, kegs, and drums not otherwise described weighing 1½ cwt. gross and under	—	0 10
Do. over 1½ cwt. gross and not exceeding 4 cwt.	—	0 20
Do. over 4 cwt. gross and not exceeding 6 cwt.	—	0 30
Do. over 6 cwt. gross and not exceeding 7 cwt.	—	0 40
And thereafter for every additional cwt. or part thereof	—	0 10
Quarter barrels containing liquid 9 gallons and under	—	0 10
Half barrels containing liquid over 9 gallons and not exceeding 18 gallons	—	0 15
Barrels containing liquid over 18 gallons and not exceeding 36 gallons	—	0 30
Half pipe or hogshead containing liquid over 36 gallons and not exceeding 54 gallons	—	0 40
Butt or pipe containing liquid over 54 gallons and not exceeding 108 gallons	—	1 0
And thereafter for every additional 20 gallons or part thereof	—	0 10
Empties, half the above rates.	—	0 10
Bundles of staves	—	0 10
Coir yarn and rope in ballots or bundles (Pressed bales by measurement.)	per cwt.	0 5
Heavy goods, metal, tiles, asphalt, timber	per ton	0 50
Manure	per ton	0 50
Kerosine oil in bulk	per 1,000 gallons	5 0
Coal and liquid fuel	per ton	0 25
Motor cars and carriages not packed	each	2 50
Horses and ponies	each	5 0
Asses, donkeys, and mules	each	1 0
Cattle and calves and other uncaged animals	each	1 0
Sheep and goats	each	0 20
Elephants	each	5 0
Other animals caged, including birds in crates or cages according to size of receptacle.	—	—
Goods not elsewhere described	per ton	0 50

1. On payment of the above dues, goods are allowed to remain at the wharf for three clear days, exclusive of Sundays and Customs holidays. Thereafter a similar rate to be charged for each succeeding day or part thereof, including Sundays and Customs holidays, and day of removal or shipment.

Re-shipment Harbour Dues.

2. Goods lodged in a re-shipment warehouse within the period of first dues shall be liable to the above rates for every period of five days or part thereof, including day of landing, day of removal, Sundays, and Customs holidays.

3. Goods re-shipped within five days from date of landing (including day of landing, day of re-shipment, Sundays, and Customs holidays) will be free of dues.

4. Goods not so lodged or re-shipped shall be liable to dues in accordance with rule 1 above, until date of re-shipment or removal to a re-shipment warehouse, and thereafter to the rates laid down in rule 2 above for re-shipment cargo.

5. Cargo which has been deposited in a re-shipment warehouse, and which is removed locally will pay the rates as for import cargo from date of landing.

6. 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.—Imported Goods.

The following goods are exempted from first harbour dues:—

Government cargo, military baggage, dhobies' bundles, and exports shut out and relanded.

Export Harbour Dues.

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

Export dues are the same as import dues, with the following exceptions:—

	Rs. c.
Bag of cinnamon weighing not more than 100 lb. or ballot under 5 cubic feet ..	— 0 2
Coconuts in bags or loose for every 100 or part thereof ..	— 0 4
For each box or chest of tea on the nett weight of the contents of each package of 50 lb. and under ..	— 0 3
Do. from 50 lb. to 100 lb. ..	— 0 6
For every additional 20 lb. or part thereof ..	— 0 1
Plumbago .. per barrel	0 7
For each box or chest of rubber or desiccated coconuts weighing 200 lb. nett or under ..	— 0 6
Do. weighing over 200 lb. nett for every 20 lb. or part thereof ..	— 0 1
Coconut oil and citronella oil in—	
Hogsheads .. each	0 25
Punocheons or drums .. each	0 50
Pipes .. each	1 0

1. On payment of the above rates goods are allowed to remain at the wharf for three clear days, exclusive of Sundays and Customs holidays (unless the vessel taking the cargo has been granted special permission to work on such Sundays and Customs holidays). After the expiry of the said term of three clear days a similar rate shall be charged for each succeeding day or part thereof, including Sundays and Customs holidays and day of shipment.

Exemptions.—Exported Goods.

The following goods are exempted from first harbour dues:—

Coal, liquid fuel, military baggage, dhobies' bundles, dubashes supplies, exports shut out and reloaded, and stores for British and 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 and all ferry steamers and dhobies run in connection with the Indo-Ceylon train service ..	Free

By His Excellency's command,

Colonial Secretary's Office,
Colombo, September 1, 1921.

GRAEME THOMSON,
Colonial Secretary.

Statement of Objects and Reasons.

THE object of this Bill is to introduce a tariff to increase the revenue and at the same time to give preference to goods which are the growth, produce, or manufacture of countries forming part of the British Empire. The amount of preference varies with different classes of goods, and is reflected in the various schedules.

2. Opportunity has been taken at the same time to amend the Customs Ordinance in a number of respects so as to bring its provisions more into accordance with the requirements of the present time.

3. Fresh schedules have been inserted in place of Schedules B, C, and D annexed to the principal Ordinance. Schedule B now includes the export duties levied on various goods, and Schedule C now includes a table of prohibitions and restrictions outwards which by the new section 36 A are rendered subject to the same conditions as prohibited imports.

4. Provision has been made for the fixing of tariff values on goods for the purpose of levying duties. At present the basis for the calculation of *ad valorem* duty is the "wholesale market price." It is therefore a matter of some difficulty at times both for importers and this Department to decide what the actual value is. It is thought that the fixing of tariff values—as is done in India—will be welcomed by the mercantile community, and it will at the same time render the work of the Appraising Department of the Customs easier.

5. Section 16 of the principal Ordinance has been amended so as to provide for the recovery of money erroneously refunded and also to provide for the rate of duty to be refunded in the case of drawbacks. The period within which drawback can be obtained has been extended from six months to two years, as the former period has been found by experience to be too short. Provision has been made for the duty paid on the effects and property of circuses and travelling companies to be refunded in full, as it is found that the regulation which only provides for seven-eighths refund is too severe. This will enable a lump sum to be charged in such cases and thus avoid the necessity for a strict valuation of the properties in detail.

6. Section 37 of "The Customs Ordinance, 1869," allows of articles consigned to a public officer and being the property of the Crown, being passed duty free. There are many occasions when goods intended for Government use are either consigned to an agent who is not a public officer or are bought out of bond. In these cases it is convenient that the goods should also be passed duty free, and this Bill proposes to legalize that procedure. Section 37 has been repealed and a new section inserted.

7. A small amendment has been made in section 39 of the principal Ordinance by inserting the word "dimensions" after the word "value," as it has been found necessary to require importers to state the dimensions of packages on the bill of entry. This is necessary, as warehouse rent and harbour dues are charged in many cases according to the size of the package. A minor alteration has also been made by inserting the words "and dues" after the word "duty" in line 15.

8. Section 48 has been added to so as to make provision for dealing with exports in same manner as imports in regard to the requirements of the bill of entry.

9. A new section 87 A has been added to give legal sanction to a practice which is already in force, namely, that of the performance by a ship's agent of acts which are legally required to be done by the master of the vessel.

10. A new section 102 A has been added to give additional powers to Customs officers for the prevention of smuggling. These additional powers are required to give authority to the recently strengthened preventive branch.

11. Section 104 of the principal Ordinance has been amended so as to penalize illicit exportation of goods. Hitherto only offences relating to importation into the Island could be dealt with under section 104, and no provisions for checking illicit exportation have existed except under the Necessities of War Ordinance.

12. A new section 131 A has been added to deal with a state of affairs which has often proved a serious drawback to the efficiency of the police work. Possession of property which is suspected to be stolen from a boat, quay, warehouse, or wharf of any port renders the possessor liable to a charge of possession of stolen property, and it will be for him to account to the satisfaction of the Police Magistrate for the possession thereof. At present in certain cases owing to the difficulty of ascertaining exactly from what particular warehouse the goods have been stolen, persons guilty of pilfering have escaped punishment.

13. Provision has also been made in this Bill to collect and print together the principal Ordinance and all other amending Ordinances.

Attorney-General's Chambers,
Colombo, August 31, 1921.

H. C. GOLLAN,
Attorney-General.