



Ceylon Government Gazette

EXTRAORDINARY.

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Part I. — General.

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

GOVERNMENT NOTIFICATION.

Order of His Excellency the Governor in Council, under "The Public Revenue Protection Ordinance, No. 33 of 1921."

WHEREAS by section 2 of "The Public Revenue Protection Ordinance, No. 33 of 1921," it is provided as follows:—

"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":

And whereas the Governor in Executive Council has, during the present session of the Legislative Council, approved of the introduction into the Legislative Council of the Bill set forth in the Schedule to this order:

Now, therefore, I, Sir William Henry Manning, Governor, do hereby, by and with the advice of the Executive Council, order that, as from and including the Twenty-fifth day of August, 1922, the Principal Collector of Customs shall demand and levy on the goods, wares, and merchandise set forth in the Schedules to the said Bill the respective duties mentioned in the said Schedules in lieu of the duties payable thereon respectively under the provisions of Ordinance No. 17 of 1869 or of any other Ordinance amending the same.

By His Excellency's command,
B. HORSBURGH,
Acting Colonial Secretary.

Colonial Secretary's Office,
Colombo, August 24, 1922.

SCHEDULE.

DRAFT OF PROPOSED ORDINANCE.

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

- Preamble. **W**HEREAS it is expedient further to amend the Customs Ordinance, No. 17 of 1869: 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 1922."
- Substitution of new schedules in the 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, there shall be substituted the schedules B, C, and D annexed to this Ordinance.
- Substitution of a new section for section 11 A of the principal Ordinance. **3** Section 11 A of the principal Ordinance, as the same is set forth in section 3 of Ordinance No. 5 of 1914, shall be repealed, and in lieu thereof 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 imported or 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.
- Addition of a new section 11 B to the principal Ordinance. **4** The following new section shall be added immediately after section 11 of the principal Ordinance and shall be numbered 11 B:
- 11 B. 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; and the duties payable in respect of such goods shall be computed and assessed as if such tariff values were the real values thereof.
- Amendment of section 16 of the principal Ordinance. **5** Section 16 of the principal Ordinance shall be 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," shall be 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 shall be 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."

(3) The following new sub-section shall be added to the said section 16 B and shall be numbered (4):

(4) Where composite goods manufactured or prepared in Ceylon, containing as a part or ingredient thereof any article or articles upon which import duty has been paid, are exported, rebate of the whole or part of the import duty paid in respect of such quantity of the article or articles as shall appear to the satisfaction of the Principal Collector to have been used in the manufacture or preparation of the goods may be allowed upon such terms and subject to such conditions as may be prescribed by rules made by the Principal Collector, with the approval of the Governor in Executive Council.

The provisions of this section shall apply only to such composite goods as may from time to time be prescribed by the Governor in Executive Council by notification to be published in the "Government Gazette."

Addition of a new section 36 A to the 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.

Substitution of a new section for section 37 of the principal Ordinance.

Public property free.

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

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 shall be amended by—

- (a) Inserting after the word "number" in line 12 thereof the word "dimensions."
- (b) Inserting the words "and dues" after the word "duties" in line 15.

Addition of a new section 47A to the principal Ordinance.

Exporter to deliver bill of entry.

10 The following section shall be added immediately after section 47 of the principal Ordinance and numbered 47 A :

47 A. The person exporting any goods whether liable to the payment of duty or 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 the 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.

Substitution of a new section for section 48 of the principal Ordinance.

Boatnotes to accompany goods laden for export.

11 Section 48 of the principal Ordinance shall be repealed, and in lieu thereof the following section shall be substituted :

48. No goods shall be laden, put off, or waterborne to be shipped for exportation or coastwise, or shipped on board any ship, boat, or lighter, except on days not being Sundays or holidays, nor before six in the morning nor later than four in the afternoon, nor from any place except some legal quay or other place duly appointed by the Collector, nor without the presence or authority of the proper officer of customs, nor before due entry outwards of the vessel on which the goods are to be shipped, nor before such goods shall have been duly entered and duly cleared for shipment by such officer, who may open all packages and fully examine all goods brought and intended for shipment ; and all goods laden, put off, or waterborne, in any ship, boat, or lighter shall be accompanied by a boatnote signed by the locker or other officer of customs and specifying the number of packages and the marks and numbers and other descriptions of the goods, and all goods shut out for any reason shall be immediately re-conveyed to the place of lading ; and the Collector shall have power, with the approval of His Excellency the Governor in Executive Council, to make rules and regulations from time to time relating to the shipping of goods and to the re-landing of shut-out cargo, and all goods which are laden, put off, waterborne, or shipped contrary to the provisions of this section or of any regulations made hereunder, or which are found in a boat without a boatnote, or in excess of the quantity specified in the boatnote, or in excess of the quantity shut out, or which are shipped on board any vessel not duly entered outwards may be re-landed by the proper officer of customs, and, in the absence of any explanation to the satisfaction of the Collector, shall be forfeited together with the means of conveyance.

Addition of a new section 87 A to the principal Ordinance.

12 The following section shall be added 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 a new section 102 A to the principal Ordinance.

13 The following section shall be added immediately after section 102 of the principal Ordinance and shall be numbered 102 A :

Arrest of persons reasonably suspected of an offence under the Ordinance.

102 A. Every offence under this Ordinance shall be deemed to be cognizable within the meaning of "The Criminal Procedure Code, 1898," and any person against whom a reasonable suspicion exists that he has been guilty of any such offence 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. Every person so arrested shall, with all convenient despatch, be taken before the nearest Police Magistrate or Collector of Customs to be dealt with according to law.

Addition of a new section 104 A to the principal Ordinance.

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

Persons concerned in exporting prohibited or restricted goods.

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, 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 a new section 131 A to the principal Ordinance.

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

Possession of articles suspected to have been stolen.

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 an 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.

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.

	Duty. Rs. c.	
Acid, acetic	<i>ad val.</i> 7½ per cent.	
Agricultural implements, namely, ploughs, mammotties, picks, digging forks, pruning knives, and tapping knives	<i>ad val.</i> 2½ per cent.	
Arms :—		
Guns—		
Single barrel	5 0	} plus 5 per cent. <i>ad valorem</i> .
Double barrel	10 0	
Pistols—		
Single barrel, not magazine	2 25	
Double barrel or magazine	4 50	
Revolvers	4 50	
Rifles and carbines :—		
Single barrel, without magazine	5 0	
Single barrel, with magazine	10 0	
Double barrel	10 0	
Air guns, rifles, and pistols not being toys	5 0	
Other	10 0	
Art, works of, including pictures, prints, and picture post cards	<i>ad val.</i> 20 per cent.	
Beer, ale, and porter, and all other malt liquors :—		
In wood	per gallon 25 cents	
In bottle	per gallon 30 cents	
Canes and rattans	<i>ad val.</i> 2½ per cent.	
Cards, playing	<i>ad val.</i> 20 per cent.	
Cement	per cwt. 0 30	
Cotton yarn and twist, bleached, dyed, gray, and other	<i>ad val.</i> 7½ per cent.	
Chillies, dried	per cwt. 1 25	
Cinematograph films	<i>ad val.</i> 20 per cent.	
Confectionery	<i>ad val.</i> 20 per cent.	
Coriander seed	per cwt. 0 75	
Cummin seed	per cwt. 3 0	
Curios and toys	<i>ad val.</i> 20 per cent.	
Electric accumulators (except splash-proof accumulators for motor vehicles), dynamos, batteries, converters and transformers, control and switch gear	<i>ad val.</i> 2½ per cent.	
Expanded metal	<i>ad val.</i> 2½ per cent.	
Explosives, including dynamite, fuse, detonators, percussion caps, fireworks, cartridges filled and empty, and propellant powders not elsewhere enumerated	<i>ad val.</i> 20 per cent.	

	Duty. Rs. c.
Fennel seed	per cwt. 1 25
Fish, dried or salted	per cwt. 1 0
Fish, Maldive	per cwt. 2 50
Flour, wheat	per cwt. 1 50
Furniture	<i>ad val.</i> 20 per cent.
Garlic	per cwt. 0 75
Glass bangles, beads, and imitation pearls	<i>ad val.</i> 20 per cent.
Gunpowder—	
Coarse (not passing No. 10 standard mesh)	per lb. 0 10
Fine (passing No. 10 standard mesh)	per lb. 0 30
Gunnies and gunny cloth	<i>ad val.</i> 2½ per cent.
Ivory, manufactured	<i>ad val.</i> 20 per cent.
Jewellery and gold and silversmiths' wares, including electroplated ware, gold and silver plate wire and thread	<i>ad val.</i> 20 per cent.
Kerosine oil, as defined in section 2 of Ordinance No. 26 of 1916	per gallon 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 val.</i> 2½ 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	<i>ad val.</i> 2½ 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 val.</i> 2½ per cent.
Machine tools	<i>ad val.</i> 2½ per cent.
Matches, per gross of boxes containing in each not more than 75 matches—	
(a) Safety matches	per gross 1 0
(b) Non-safety matches	per gross 1 50
Mathe seed	per cwt. 0 60
Meat, fish, poultry, and game, frozen or refrigerated	<i>ad val.</i> 2½ per cent.
Metals—	
Iron and steel, plain or galvanized plates, sheets, flat or corrugated	<i>ad val.</i> 2½ per cent.
Iron and steel, rolled angles, bulbs, channels, shapes, and sections, H iron, girders, tees, beams, joists, and pillars	<i>ad val.</i> 2½ per cent.
Iron and steel, bars and rods, slabs, plates, sheets, including blister, jumper, and tool steel	<i>ad val.</i> 2½ per cent.
Wire, iron or steel, black or galvanized	<i>ad val.</i> 2½ per cent.
Wire ropes for shoots and aerial ropeways	<i>ad val.</i> 2½ per cent.
Iron and steel drums and tanks, painted or galvanized, except drums for oil	<i>ad val.</i> 2½ per cent.
Iron or steel, black or galvanized, chains, bolts, nuts, rivets, and washers	<i>ad val.</i> 2½ per cent.
Tubes and pipes, black iron or galvanized	<i>ad val.</i> 2½ per cent.
Tin, sheets and plates	<i>ad val.</i> 2½ per cent.

	Duty. Rs. c.
Zinc, rolled sheets, plates, and dishes	<i>ad val.</i> 2½ per cent.
Iron and steel and manufactures thereof:—	
Hoop iron, including Gerrard's strapping wire and other wire and iron specially prepared for strapping packages ..	<i>ad val.</i> 2½ per cent.
Wire nails ½–1½ inch (13 and 14 gauge) ..	<i>ad val.</i> 2½ per cent.
Motor cars (not including motor lorries) and motor cycles, including engines and chassis for motor cars and cycles, magnetos, enclosed splash-proof accumulators for motor vehicles, parts and accessories ..	<i>ad val.</i> 20 per cent.
Musical instruments and parts ..	<i>ad val.</i> 20 per cent.
Oil, lubricating ..	per gallon 0 20
Onions ..	per cwt. 0 20
Paddy ..	per cwt. 0 66
Paper, printing, printed forms, accounting paper, and printed labels, and paper for lining tea boxes or packing tea or other Ceylon produce ..	<i>ad val.</i> 2½ per cent.
Mill board, straw board, card board, and paste board ..	<i>ad val.</i> 2½ per cent.
Pepper, whole ..	per cwt. 1 50
Perfumed spirits ..	<i>ad val.</i> 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 val.</i> 20 per cent.
Poonac, gingelly ..	per cwt. 0 35
Potatoes ..	per cwt. 0 40
Precious stones (including reconstructed or imitation stones), except stones uncut and pearls unset, and stones the produce of Ceylon ..	<i>ad val.</i> 20 per cent.
Rice, wheat, gram, peas, beans, barley, and other grain ..	per cwt. 1 0
Salt, unrefined ..	per cwt. 3 0
Soap, toilet, perfumed or medicated ..	<i>ad val.</i> 20 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. 12·50 per gallon:—	
Brandy ..	per proof gallon 14 50
Geneva ..	per proof gallon 14 50
Gin ..	per proof gallon 14 50
Rum ..	per proof gallon 14 50
Whisky ..	per proof gallon 14 50
Unenumerated ..	per proof gallon 14 50
Other spirits being sweetened or mixed, so that the strength cannot be ascertained as aforesaid namely:—	
Liqueurs and cordials ..	per gallon 18 0
Unenumerated ..	per gallon 18 0
Sugar:—	
Refined and candy ..	per cwt. 4 0
Unrefined and jaggery ..	per cwt. 0 75
Tamarind ..	per cwt. 0 35
Tea ..	per lb. 0 25

	Duty. Rs. c.
Textiles :—	
Cotton piece goods ..	<i>ad val.</i> 7½ per cent.
Lace and net ..	<i>ad val.</i> 20 per cent.
Silk and satin and manufactures thereof ..	<i>ad val.</i> 20 per cent.
Timber, not prepared ..	<i>ad val.</i> 2½ per cent.
Tobacco, manufactured ..	per lb. 4 0
Cigars ..	per lb. 4 0
Cigarettes and beedies ..	per lb. 5 0
Snuff ..	per lb. 3 50
Hooka ..	per lb. 2 0
Tobacco, unmanufactured ..	per lb. 1 75
Turmeric ..	per cwt. 0 80
Wines :—	
Sparkling ..	per gallon 5 0
Other, in wood ..	per gallon 2 50
Other, in bottle ..	per gallon 3 0
All other goods not otherwise charged with duty or prohibited, and not comprised in the Table of Exemptions hereinafter set forth ..	<i>ad val.</i> 12 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.
Artificial limbs and eyes.
Books printed, book covers, and manuscripts.
Bullion and coin.
Casks, empty ; shooks and staves.
Coal.
Coke and patent fuel.
Copra and coconut oil.
Cotton, raw and kapok.
Cotton seed, bran, and pollard.
Drums for oil.
Earth and sand.
Exercise books in paper covers imported for educational purposes.
Flowers, fresh.
Fruit, fresh, not in any way preserved.
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, fresh.
Metals, unwrought, including any alloy or amalgam imported in blocks, ingots, cakes, or slabs.
Non-ferrous metals and manufactures thereof—
Lead sheets.
Tea lead and foil.
Solder and soldering fluid.
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.
Postage stamps, used and unused.
Precious stones, the produce of Ceylon.
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 illustrative of natural history and medals and antique coins.

Stones, unworked, and precious stones uncut and pearls unset.

Tea chests, shooks, and fittings, including any material not elsewhere enumerated, imported in shooks or rolls or in any form to be used for boxes or other receptacles for tea, rubber, or other Ceylon produce.

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.
Arecanuts	per cwt. ..	1 0
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
Coconuts, fresh	per 1,000 ..	3 0
Coconut oil	per cwt. ..	1 10
Copra	per cwt. ..	0 60
Poonac	per cwt. ..	0 50
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 val.</i> ..	3 0
Rubber	per 100 lb. ..	2 50
Tea	per 100 lb. ..	3 0

* 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, or offensive condition, unfit for food and legitimate use, or likely to breed sickness or any contagious disorders.

Lottery proposals, circulars, or tickets.

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.

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.

Skimmed or separated milk.

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 legal order 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 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.

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 "	" "	..	12 60
"	150 "	200 "	" "	..	16 80
"	200 "	300 "	" "	..	33 60
"	300 "	400 "	" "	..	44 80
"	400 "	500 "	" "	..	56 0
"	500 "	700 "	" "	..	77 0
"	700 "	900 "	" "	..	98 0
"	900 "	1,100 "	" "	..	119 0
"	1,100 "	1,300 "	" "	..	140 0
"	1,300 "	1,500 "	" "	..	161 0
"	1,500 "	1,750 "	" "	..	182 0
"	1,750 "	2,000 "	" "	..	203 0
"	2,000 "	2,250 "	" "	..	224 0
"	2,250 "	2,500 "	" "	..	245 0
"	2,500 "	3,000 "	" "	..	266 0
"	3,000 "	3,500 "	" "	..	287 0
"	3,500 "	4,000 "	" "	..	322 0
"	4,000 "	4,500 "	" "	..	357 0
"	4,500 "	5,000 "	" "	..	392 0
"	5,000 "	5,500 "	" "	..	434 0
"	5,500 "	6,000 "	" "	..	490 0
"	6,000 "	6,500 "	" "	..	560 0
"	6,500 "	7,000 "	" "	..	630 0
"	7,000 "	7,500 "	" "	..	700 0
"	7,500 "	8,000 "	" "	..	770 0
"	8,000 "	8,500 "	" "	..	840 0

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

Provided that—

(1) Vessels which, while in harbour, carry out none but the following operations :

- (a) Coaling ;
- (b) Taking in water ;
- (c) Taking in provisions ;
- (d) Awaiting or receiving orders ;
- (e) Taking in or discharging mails ;
- (f) Discharging sick persons, their attendants, and families ;
- (g) Discharging or taking in crews ;
- (h) Going into dock ;
- (i) Repairs ; and
- (j) Discharging or shipping over-carried cargo—

shall be charged a special consolidated rate of Rs. 225 only to cover pilotage, entering dues, use of tugs, and bill of health granted by day.

(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 charges 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 charges 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 shall 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 transshipment shall 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 shall be allowed to land or ship 5 tons of cargo free.

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

(4) Petroleum, liquid fuel, and coal shall 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	each	0 4
Do. over 2 cwt. gross and not exceeding 3 cwt. gross	each	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	each	0 5
Do. over 5 cubic feet and not exceeding 10 cubic feet	each	0 10
Do. over 10 cubic feet and not exceeding 15 cubic feet	each	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 ..	each	0 10
Do. over 1½ cwt. gross and not exceeding 4 cwt.	each	0 20
Do. over 4 cwt. gross and not exceeding 6 cwt.	each	0 30
Do. over 6 cwt. gross and not exceeding 7 cwt.	each	0 40
And thereafter for every additional cwt. or part thereof	—	0 10
Quarter barrels containing liquid 9 gallons and under	each	0 10
Half barrels containing liquid over 9 gallons and not exceeding 18 gallons	each	0 15
Barrels containing liquid over 18 gallons and not exceeding 36 gallons	each	0 30
Half pipes or hogsheads containing liquid over 36 gallons and not exceeding 54 gallons	each	0 40
Butts or pipes containing liquid over 54 gallons and not exceeding 108 gallons	each	1 0
And thereafter for every additional 20 gallons or part thereof	—	0 10
Empties, half the above rates.		
Bundles of staves	each	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	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 shall be allowed to remain at the wharf for three clear days, exclusive of Sundays and Customs holidays. Thereafter a similar rate shall 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) shall 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, shall 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 be liable to export dues only.

Exemptions.—Imported Goods.

The following goods shall be exempted from first harbour dues:—

Government cargo, military baggage, dhobies' bundles, liquid fuel, and exports shut out and re-landed.

Export Harbour Dues.

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

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

	Rs. c.
Bags of cinnamon weighing not more than 100 lb. or ballots under 5 cubic feet .. each	0 2
Coconuts in bags or loose, for every 100 or part thereof .. —	0 4
Boxes or chests of tea, on the nett weight of the contents of each package of 50 lb. and under .. each	0 3
Do. from 50 lb. to 100 lb. .. each	0 6
For every additional 20 lb. or part thereof .. —	0 1
Plumbago .. per barrel	0 7
Boxes or chests of rubber or desiccated coconuts weighing 200 lb. nett or under .. each	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
Puncheons or drums each	0 50
Pipes each	1 0

1. On payment of the above rates goods shall be 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 shall be exempted from first harbour dues:—

Coal, liquid fuel, military baggage, dhobies' bundles, dubashes supplies, exports shut out and relanded, 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 shall not exceed ..	Rs. 50

Composition for Port Dues.

Vessels conveying goods between one port and another within the Island shall be allowed to compound for port dues for twelve months, at 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 dhonies run in connection with the Indo-Ceylon train service ..	Free

By His Excellency's command,

Colonial Secretary's Office,
Colombo, August 24, 1922.

B. HORSBURGH,
Acting Colonial Secretary.

Statement of Objects and Reasons.

THE object of this Bill is to introduce a tariff to increase the revenue.

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. New 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 36A 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, especially when the importer is an agent of a manufacturing firm, to determine the correct value. It is thought that the fixing of tariff values—as is done in India—will tend to facilitate business, and will at the same time simplify the work of the Appraising Department of the Customs.

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 proved 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 provides for a refund of only seven-eighths 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. A new sub-section has been added to section 16B of the Ordinance to enable a rebate to be granted of the duty paid on articles used in the manufacture of goods subsequently exported.

7. Section 37 of "The Customs Ordinance, 1869," allows articles consigned to a public officer, and being the property of the Crown, to be 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. Section 37 has been repealed and a new section substituted to exempt such goods from liability to pay duty.

8. A small amendment has been made in section 39 of the principal Ordinance by inserting the word "dimensions" after the word "value," as warehouse rent and harbour dues are charged in many cases according to the size of the package. A consequent alteration has also been made by inserting the words "and dues" after the word "duty" in line 15.

9. A new section 47A has been inserted to make provision as regards the requirements of the bill of entry in respect of export cargo in the same manner as imports, which are governed by section 39.

10. Section 48 has been amended so as to place export cargo on the same footing as import cargo in certain respects. Section 31 of the principal Ordinance lays down rules which govern the lading of import cargo on lighters, but no similar provisions exist in respect of export cargo. The new section 48 is designed to introduce the necessary regulations, as experience has shown that the present section is inadequate in cases of smuggling of goods out of the Island.

11. A new section 87A 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.

12. A new section 102A has been added to bring the Ceylon Ordinance into line with those of other countries by giving the necessary powers to customs officers for the prevention of smuggling. By a curious oversight the main Ordinance gives no power to arrest or detain a smuggler, and although in practice smugglers are arrested and brought before the Collector or a Magistrate, the procedure is, strictly speaking, illegal, and experience has shown the necessity of giving legal powers to customs officers, who might otherwise become criminally or civilly liable for carrying out a very necessary part of their legitimate duty.

13. A new section has been added after section 104 of the principal Ordinance. 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.

14. A new section 131A 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 have been 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.

15. Provision has been made for the repeal of section 3 of Ordinance No. 26 of 1916 and sections 6 and 7 of Ordinance No. 20 of 1898 which provide for a refund of duty on kerosine oil used for certain purposes. It is practically impossible to frame rules under which the accuracy of the claims can be established without incurring an expenditure which would be quite disproportionate to the amount involved.

Attorney-General's Chambers,
Colombo, August 23, 1922.

T. F. GARVIN,
Acting Attorney-General.