



THE
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.

081/7 (S.B.)

ORDINANCE No. 17 OF 1869.

IT is hereby notified that the following Resolution under section 11 of Ordinance No. 17 of 1869 passed by the State Council at its session on January 19, 1933, and sanctioned by the Governor, has been duly submitted to and sanctioned by the Secretary of State for the Colonies, and that it will take effect from midnight of January 31/February 1, 1933.

The Treasury,
Colombo, January 31, 1933.

By His Excellency's command,
C. W. BICKMORE,
Acting Financial Secretary.

RESOLUTION REFERRED TO.

It is hereby resolved under section 11 of Ordinance No. 17 of 1869 that on and after the date on which the sanction of the Secretary of State to this Resolution shall be notified in the *Government Gazette*, there shall be levied and paid upon the goods, wares and merchandise severally specified in the first column of the Schedule attached to this Resolution, import duty at the general rates respectively prescribed in the third column of the said Schedule :

Provided that import duty at the preferential rates respectively prescribed in the second column of the said Schedule shall be so levied and paid upon such of the goods, wares and merchandise specified in the first column of the said Schedule as shall be proved to the satisfaction of the Principal Collector of Customs to have been produced or manufactured in, and to have been consigned from, the United Kingdom of Great Britain and Northern Ireland, the Irish Free State, the Indian

Empire, the Dominion of Canada, Newfoundland, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, Southern Rhodesia, one or other of the Imperial Crown Colonies and Protectorates, the Mandated Territory of Tanganyika, the Cameroons under British Mandate, or Togoland under British Mandate.

This resolution shall cease to have effect at the expiration of three years from the date of its coming into operation, unless it is previously amended or revoked or unless its operation is extended beyond that period by a resolution of the State Council.

SCHEDULE.

Column 1 Goods, Wares and Merchandise.	Column 2 Preferential rate.		Column 3 General rate.	
	Ad valorem, per cent.	Rs. c.	Ad valorem, per cent.	Rs. c.
Acid, other than acetic and formic	15	—	25	—
Agricultural implements, namely, ploughs, harrows, mamoties, picks, digging forks (including weeding forks), axes, katties, pruning knives, saws and tapping knives ..	10	—	20	—
Aluminium ware (other than tea chest linings)	15	—	25	—
Aluminium linings for tea chests	5	—	15	—
Beer, ale and porter and all other malt liquors per gallon	—	1 0	—	1 25
Biscuits and cakes	15	—	25	—
Boots and shoes, canvas, rubber soled	15	—	15	—
Boots and shoes, n. e. s.	15	—	25	—
Butter (tinned and frozen)	15	—	25	—
Cards, playing	30	—	40	—
Cereal foods (prepared)	15	—	25	—
Cheese	10	—	20	—
Chemicals n. e. s. other than camphor, drugs and patent medicines	15	—	25	—
Chinaware and porcelainware	15	—	25	—
Cinematograph films (sound and silent) per ft.	—	0 0 $\frac{2}{3}$	—	0 1
Clocks and watches, and parts thereof	20	—	30	—
Confectionery	15	—	25	—
Cream	15	—	25	—
Cutlery, knives, scissors, razors and other cutlery ware	15	—	25	—
Dyes and dye stuffs	5	—	15	—
Earthenware and stoneware	15	—	25	—
Electric accumulators (except splash-proof accumulators for motor vehicles and dry cells), alternators, batteries, converters, dynamos, exciters, generators, motors, transformers, control and switch gear	10	—	20	—
Electric dry cell batteries	15	—	15	—
Electrical goods and apparatus not elsewhere enumerated	15	—	25	—
Exercise books in paper covers	10	—	20	—
Fish, dried or salted per cwt.	—	1 0	—	2 0
Fish, tinned, potted or preserved	10	—	20	—
Fruit, fresh, apples and grapes	10	—	20	—
Fruit, fresh or dried, not elsewhere specified	15	—	25	—
Fruit (tinned, bottled or preserved)	15	—	25	—
Furniture	15	—	25	—
Gas mantles	15	—	25	—
Grain (other than paddy and rice, and malt for brewing): Wheat, gram, peas, beans, barley and other per cwt.	—	0 50	—	1 0
Haberdashery and millinery (excluding manufactures of silk and artificial silk)	15	—	25	—
Hosiery (other than silk and artificial silk)	15	—	25	—
Implements, tools and parts (except agricultural)	15	—	25	—
Jams, jellies and preserves	15	—	25	—
Lead, pig (except lead sheets, tea lead or foil)	Free	—	10	—
Leather and leather goods	15	—	25	—
Machine belting	15	—	25	—
Machinery n. e. s. and component parts thereof	15	—	25	—
Machinery, oil pressing and refining, and component parts thereof	15	—	15	—
Machine tools	15	—	25	—
Manufactures of iron and steel, not elsewhere specified	15	—	25	—
Meat, fish, poultry and game, frozen or refrigerated	15	—	25	—
Meat (tinned, potted or preserved)	15	—	25	—
Metals:—				
Brass, copper, gun metal, yellow metal, delta metal or bronze bars, rods, wires, tubes and pipes, sheets and plates, not fabricated	10	—	20	—
Hoop iron, strapping wire and other iron and wire specially prepared for strapping packages	10	—	10	—
Iron and steel, plain plates and sheets, flat or corrugated, not fabricated	10	—	10	—
Iron and steel, galvanized or coated plates and sheets, not fabricated	10	—	20	—
Iron and steel drums and tanks, painted or galvanized	10	—	20	—
Iron and steel tubes and pipes, black or galvanized, not fabricated	10	—	20	—
Iron and steel, black or galvanized chains, bolts, nuts, rivets, washers and nails	10	—	20	—
Iron and steel, staples and wire nails	10	—	10	—
Iron and steel wire, barbed or plain, black or galvanized, wire ropes and shoot runners	10	—	20	—
Tin sheets and plates not fabricated	10	—	20	—
Zinc, rolled sheets, plates and dishes, not fabricated	10	—	20	—
Motor cars (not including motor lorries) motor cycles and motor scooters, including engines and chassis for motor cars and cycles, magnetos, enclosed splash-proof accumu- lators for motor vehicles and accessories	20	—	27 $\frac{1}{2}$	—
Motor lorries, motor vans, motor omnibuses, tractors, and trailers, and tram cars, includ- ing engines and chassis, and such accessories thereof not otherwise specified as are not also adapted for use as accessories of motor cars, motor cycles or motor scooters	15	—	22 $\frac{1}{2}$	—
Motor vehicles, spare parts for all	15	—	22 $\frac{1}{2}$	—
Musical instruments (including accessories and component parts, and gramophones, phonographs, pianolas and records)	20	—	30	—
Non-ferrous metal manufactures:—				
Lead sheets, tea lead and foil, solder and soldering fluid	5	—	15	—
Oil, lubricating per gallon	—	0 40	—	0 60
Paints and painters' colours (including enamels, distempers and varnishes) and materials	15	—	25	—
Paper for writing and printing purposes, including plain envelopes and writing pads	5	—	5	—
Paper—mill board, straw board, card board and paste board	10	—	20	—

Column 1 Goods, Wares and Merchandise.	Column 2 Preferential rate.		Column 3 General rate.	
	Ad valorem, per cent.	Rs. c.	Ad valorem, per cent.	Rs. c.
Paper book covers and book cover paper, ruled or printed forms, letter paper with printed headings, and printed envelopes, and all other paper not elsewhere specified..	15	—	25	—
Perfumery, cosmetics, powder and toilet preparations (except perfumed spirits)	15	—	25	—
Photographic goods ..	15	—	25	—
Pig products, frozen and other ..	15	—	25	—
Safes, iron and steel ..	15	—	25	—
Sewing machines ..	15	—	25	—
Ships and other vessels for inland and harbour navigation, including steam, electric and motor launches, boats and barges, imported entire or in section ..	15	—	25	—
Soap, toilet, perfumed or medicated ..	15	—	25	—
Soap, other ..	10	—	20	—
Spirits :—				
Gin per proof gallon	—	22 0	—	25 0
Provided that in no case shall the duty be less than Rs. 18·50 per gallon where the duty per proof gallon is Rs. 22, or less than Rs. 21 per gallon where the duty per proof gallon is Rs. 25.				
Tea per lb.	—	0 25	—	0 37½
Textiles :—				
Cotton yarn ..	5	—	15	—
Lace and net ..	15	—	25	—
Mixed material, blankets, carpets, handkerchiefs, scarves, shawls, piece goods and others ..	15	—	25	—
Silk and artificial silk yarn ..	10	—	20	—
Silk and artificial silk (including any admixture thereof) and manufactures thereof, namely, articles not elsewhere enumerated made wholly thereof and articles not elsewhere enumerated made partly thereof, in which the value of the silk and/or artificial silk exceeds 20 per cent. of the aggregate of the values of all the components of the article ..	20	—	25	—
Woollen and worsted manufactures (not elsewhere specified) ..	15	—	25	—
Timber, prepared and unprepared ..	15	—	25	—
Tobacco :—				
1. Unmanufactured per lb.	—	2 0	—	2 30
2. Manufactured :—				
(a) Tobacco, n. e. s. per lb.	—	4 0	—	4 75
(b) Beedies per lb.	—	4 0	—	4 75
(c) Cigars per lb.	—	4 0	—	4 75
(d) Cigarettes :—				
(i.) Manufactured in the British Empire from Empire-grown tobacco :				
(a) Sold wholesale at not more than Rs. 11 per lb. net ..	per lb.	5 0	—	—
(b) Sold wholesale at more than Rs. 11 per lb. net ..	per lb.	6 0	—	—
(ii.) Manufactured in the British Empire from foreign tobacco :				
(a) Sold wholesale at not more than Rs. 11 per lb. net ..	per lb.	5 50	—	—
(b) Sold wholesale at more than Rs. 11 per lb. net ..	per lb.	6 50	—	—
(iii.) Manufactured in the British Empire from Empire-grown and foreign tobacco at rates intermediate between (i.) and (ii.) above according to the certified proportion of Empire and foreign leaf content ..	per lb.	—	—	—
(iv.) Manufactured in foreign countries per lb.	—	—	—	7 0
3. Hooka and beedy tobacco per lb.	—	2 0	—	2 30
4. Snuff per lb.	—	3 0	—	3 50
Toys and games (including athletic materials) ..	15	—	25	—
Typewriters and parts thereof ..	10	—	20	—
Vegetables, fresh or dried, not elsewhere specified ..	5	—	15	—
Vegetables (preserved or tinned) ..	15	—	25	—
Wireless goods and apparatus ..	15	—	25	—

Notice to Importers in Ceylon and to Exporters in other parts of the British Empire.

Title to preference : definition of British Empire.

With a view to conferring a preference in the case of Empire products, certain goods are charged with Customs duty at reduced rates, or are admitted free of duty, provided that the goods are shown to the satisfaction of the Principal Collector of Customs, Ceylon, to have been (i) consigned from, and (ii.) grown, produced or manufactured in, the British Empire. For list of such goods *vide Government Gazette* No. 7,965 of January 31, 1933.

The "British Empire" for this purpose means the United Kingdom of Great Britain and Northern Ireland, the Irish Free State, the Indian Empire, the Dominion of Canada, Newfoundland, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, Southern Rhodesia, one or other of the Imperial Crown Colonies or Protectorates, the Mandated Territory of Tanganyika, the Cameroons under British Mandate, or Togoland under British Mandate.

Manufactured Goods.

Goods are not deemed to have been manufactured in the British Empire unless such proportion of their value as may be from time to time prescribed by the Principal Collector of Customs is the result of labour within the British Empire. This proportion has for the present been fixed at 25 per cent.

Each article is to be considered separately in applying the percentage test. The total value of an article shall be its cost to the manufacturer at the factory or works and shall include the value of containers and other forms of interior packing ordinarily sold with the article when it is sold retail, but shall not include the manufacturer's or exporter's profit or the cost of exterior packing, carriage to port and other charges incidental to the export of the goods subsequent to their manufacture.

In calculating the proportion of value which is the result of labour within the British Empire, there may be included under the head of labour the cost to the manufacturer of any materials of purely Empire origin entering into the composition of the article (including the interior packing specified above), the cost of manufacture including wages, factory overhead charges, and the cost of the labour of packing for retail sale.

The following may not be included in the proportion of value which is the result of Empire labour, namely, any materials or interior packing not entirely of Empire origin, manufacturer's profit or the profit or remuneration of any trader, agent, broker or other person dealing in the article in its finished condition, the expenses of placing the goods in outside packages for export and the cost of such packages, transportation charges, insurance and any other charges for services after the goods leave the place of production or manufacture.

The fact that goods manufactured outside the British Empire have been imported in bond into some place within the British Empire and exported thence will give them no title to preference.

Claims to Preference.

The preferential rate of duty must be claimed by the importer at the time of making entry. He should be prepared to substantiate the declaration on the entry that the goods were consigned from a part of the British Empire by the production of the bill of lading, supplier's invoice, or in any other way, if called upon to do so by the Customs officers.

As regards origin the importer will normally be required to produce a certificate from the British manufacturer (in the case of manufactured articles), or the grower, producer, or supplier (in the case of growth or produce), supplemented, if that person is not the exporter, by an additional certificate from the latter.

The preferential rates of duty should be shown in a separate column in the bill of entry against the items in respect of which preference is claimed and not entered in the same column as the general rate.

The following clauses should be added at the foot of the form of bill of entry over the signature of the importer :—

“ I claim that the goods against which preferential rates of duty have been entered be admitted at those rates. The necessary certificate, or documents in proof, of origin are annexed ”.

Certificate of Origin.

Certificates of origin should be on the form “ A ” or “ B ” attached. The certificate that the dutiable articles in respect of which preference is claimed are the growth or produce of a specified country in the British Empire must be given by the grower, producer, or supplier.

By the term “ supplier ” is meant any person, who, though not the grower or producer, is the actual overseas owner of the goods at the time of export to Ceylon, provided that he has the requisite knowledge of the facts. Such persons should be careful to describe themselves on the certificate as “ suppliers ” and not as “ exporters ” merely.

Where, owing to local trade conditions, it is impracticable for certificates of origin for articles grown or produced in the British Empire to be signed by the up-country growers or producers there is no objection to the certificates being signed by their accredited agents in the country of origin having the necessary knowledge of the facts, provided that (i) the certificate clearly shows that the agent is authorized to sign on behalf of the grower or producer and (ii.) the certificate is a personal one signed by a responsible member of the issuing firm. This concession does not extend to agents for suppliers, nor to agents acting merely as carrying agents.

In the case of manufactured goods the certificate must be given by the manufacturer.

A supplementary certificate should be given by the actual exporter in cases where the grower, producer, manufacturer, or supplier who furnishes the certificate of origin, is not himself or by his agent the actual exporter, and is not in a position to give the particulars of shipment, destination and consignee required to render the certificate complete. This supplementary certificate is printed on the same form as the main certificate of origin.

Procedure where evidence is incomplete.

If the Collector is satisfied by the production of the certificate he will forthwith admit the goods to entry as entitled to preference. The Collector may, in any case of doubt or of an incomplete or informal certificate, call for the production of invoices, bills of lading, or any such further evidence as he may require, but pending the production of such evidence he may, unless he has reason to suspect an attempted fraud, allow delivery of the goods on payment of the full rate of duty subject to adjustment, provided that satisfactory evidence of the title to preference is produced without undue delay. In the case of goods entered to be warehoused the Collector may allow the goods to be deposited in warehouse pending settlement of the rate of duty to which they may be decided to be liable.

The Collector may, on production of other satisfactory evidence, dispense with the requirement as to certificates of origin in the prescribed form until such time as may reasonably be needed for local importers to arrange for procuring such certificates of origin.

Goods imported prior to introduction of Preference.

The preferential rates apply in the case of dutiable goods entered for warehousing, or already in bond, before midnight of January 31/February 1, 1933, and the particulars of consignment and origin as recorded in the official accounts will usually be accepted. It must be understood that where the official records are not sufficient to establish Empire consignment and origin the *onus* of proof rests on the importer.

Goods transhipped.

Where Empire goods consigned to Ceylon have been transhipped *en route*, or have been shipped from a foreign port after overland transit from the Empire country of origin, the importer at the time of making entry will be required to produce the through bill of lading or railway consignment note from the country of production to Ceylon in support of the certificate of origin. When a through bill of lading or consignment note is not available, the invoice, local bill of lading or consignment note from the original point of origin, and a certificate of arrival or landing at, and exportation from, the port of transshipment will be required. Such certificates are to be signed by the proper Customs Officer at the port of transshipment, and in the case of the signature of a foreign Customs Officer this must be visaed by the British Consular Authority. It is essential to prove that the goods were consigned from a part of the Empire to Ceylon and not to a foreign country from which they were subsequently reconsigned to Ceylon.

Post Parcels.

In the case of postal articles arriving from any part of the Empire admitted to preference, the following short form of certificate will in the absence of ground for suspicion be accepted as satisfactory evidence of origin for admission to preference :—

“ The contents of this package are not merchandise for sale and every dutiable article herein is the growth or produce, or, if a manufactured article, is to the extent of at least one-fourth of its present value *bona fide* the manufacture of ————.”

Note.—This form of certificate may be issued by the sender of the post parcel arriving from a part of the Empire if the contents are not merchandise for sale and do not exceed £10 in value for any one addressee.

All other post parcels including all parcels containing tobacco will be subject to the ordinary rules of evidence of origin applicable to merchandise generally.

Forms.

The prescribed forms of certificate of origin* are printed as Customs forms and may be purchased from H. M. Customs Office, Colombo.

The following forms will also be accepted instead of the forms printed below :—

- A. United Kingdom (Board of Trade) Forms 119 (Sale) for goods produced in the British Empire, 120A (Sale) for goods manufactured in and consigned from the British Empire, 121 (Sale) for cigarettes, all of which are issued by His Majesty's Stationery Office, London.
- B. Indian Government Form A—(Form of combined certificate of value and origin to be written, typed or printed on invoices of goods for which entry into India is claimed at preferential rates of duty laid down in Parts VIII and IX of Schedule II. to the Indian Finance Act, 1894.)

H. M. Customs,
Colombo, January 31, 1933.

G. S. WODEMAN,
Principal Collector of Customs,
Colombo, Ceylon.

* Reproduced below.

CEYLON.

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN A.

For goods grown, produced or manufactured in the British Empire and consigned therefrom to Ceylon for admission to Preference.

Note.—This certificate must be given *personally* by the proprietor, or by a partner or principal official, of the firm or Company concerned or by an Assistant authorized to sign "per pro".

I, _____ ¹Proprietor/Partner/Principal Official/Authorized Assistant of _____ the grower, producer, supplier or manufacturer of the goods designated below hereby certify : ¹ Delete as necessary.

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said¹ grower, producer, supplier or manufacturer ;
- (2) that the merchandise designated below is of _____ (*country of manufacture*) ¹growth, produce or manufacture ;
- (3) that of the value of each and every manufactured article covered by this certificate in its finished condition as ascertained in accordance with the regulations appearing on the back of this certificate, not less than 25 per cent. is derived from materials grown or produced or from work done within a part of the British Empire.
- (4) ²that this merchandise is to be shipped to _____ (*port of ultimate destination*) *via* _____ from _____ (*port of shipment*) consigned to _____ (*name and address of consignee*).

² When the signatory to the main certificate cannot give the particulars at (4) the supplementary certificate below must be completed by the exporter of the goods.

Number and description of packages.	Marks and numbers.	Weight or quantity.	Total invoiced value.	Contents.

Dated at _____ this _____ day of _____, 19__.

_____ Signature.

SUPPLEMENTARY CERTIFICATE BY THE EXPORTER.

Note.—This certificate is only required when (4) above is not completed. Where required it must be given *personally* by the proprietor, or by a partner or principal official, of the firm or Company exporting the goods, or by an Assistant authorized to sign "per pro".

I, _____ ¹Proprietor/Partner/Principal Official/Authorized Assistant of _____ the exporter of the merchandise specified in the foregoing certificate hereby certify : ¹ Delete as necessary.

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said exporter ;
- (2) that the merchandise designated above is of _____ (*country of manufacture*) ¹ growth, produce or manufacture ;
- (3) that this merchandise is to be shipped to _____ (*port of ultimate destination*) *via* _____ from _____ (*port of shipment*) consigned to _____ (*name and address of consignee*).

Dated at _____ this _____, day of _____, 19__.

_____ Signature.

** 1. Where a number of separate articles are included in one parcel or shipment, each and every article shall be treated separately for the purpose of calculating the proportion of value derived from materials grown or produced or from work done within a part of the British Empire.

** 2. For the purposes of these regulations the value of manufactured goods shall be their cost to the manufacturer at the factory or works, including the value of containers and other forms of interior packing ordinarily sold with the article when it is sold retail but not including the manufacturer's or exporter's profit or the cost of exterior packing, carriage to port, and other charges incidental to the export of the goods subsequent to their manufacture.

** 3. The fact that goods manufactured outside the British Empire have been imported in bond into some place within the British Empire and exported thence will give them no title to preference.

** These regulations are printed on the reverse of the above form.

CEYLON.

IMPERIAL PREFERENCE—CERTIFICATE OF ORIGIN B.

For *cigarettes manufactured* in the British Empire and consigned therefrom to Ceylon for admission at the preferential rate of duty.

Note.—This certificate must be given *personally* by the proprietor or by a partner or principal official of the firm or Company concerned, or by an Assistant authorized to sign “per pro”.

¹Delete as necessary. I, _____ ¹Proprietor/Partner/Principal Official/Authorized Assistant of _____ the manufacturer of the goods designated below hereby certify :

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said manufacturer ;
- (2) that the merchandise designated below was manufactured at _____ (*name and address of factory*).
- (3) that there has entered into the manufacture of the merchandise dutiable material of Empire origin to the extent specified in the last three columns of the Schedule below :

² When the signatory to the main certificate cannot give the particulars at (4) the supplementary certificate below must be completed by the exporter of the goods.

- ² (4) that this merchandise is to be shipped to _____ (*port of ultimate destination*) *via* _____ from _____ (*port of shipment*) consigned to _____ (*name and address of consignee*).

No. and description of packages.	Marks and numbers.	Weight or quantity.	Total invoiced value.	Con- tents.	Dutiable material of Empire origin used in manufacture.		
					Descrip- tion.	Country or countries of origin.	Proportion of Empire dutiable materials to total dutiable material.
/							

Dated at _____ this _____ day of _____, 19—.

_____ Signature.

SUPPLEMENTARY CERTIFICATE BY THE EXPORTER.

Note.—This certificate is only required when (4) above is not completed. When required it must be given personally by the proprietor, or by a partner or principal official of the firm or Company exporting the goods or by an Assistant authorized to sign “per pro”.

¹Delete as necessary. I, _____ ¹Proprietor/Partner/Principal Official/Authorized Assistant of _____ the exporter of the merchandise specified in the foregoing certificate hereby certify :

- (1) that I have the means of knowing and am duly authorized to make and sign this certificate on behalf of the said exporter ;
- (2) that the merchandise designated above is of _____ manufacture (*country of manufacture*).
- (3) that this merchandise is to be shipped to _____ (*port of ultimate destination*) *via* _____ from _____ (*port of shipment*) consigned to _____ (*name and address of consignee*).

Dated at _____ this _____ day of _____, 19—.

_____ Signature.

1. Where a number of separate articles are included in one parcel or shipment each and every article shall be considered separately for the purpose of calculating the proportion of value due to labour within the Empire.

2. The fact that goods manufactured outside the British Empire have been imported in bond into some place within the British Empire and exported thence will give them no title to preference.