



THE  
**CEYLON GOVERNMENT**  
**GAZETTE**

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**PART II.—LEGAL.**

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

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**PASSED ORDINANCES.**

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

**No. 52 of 1939.**

L. D.—CF 27/39 M. L. A. 562

**An Ordinance to provide for the control of the supply and the conservation of the stocks of petrol in Ceylon.**

A. CALDECOTT.

BE it enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows :—

Short title and date of operation.

1 This Ordinance may be cited as the Petrol (Control of Supplies) Ordinance, No. 52 of 1939, and shall come into operation on such date as the Governor may appoint by Proclamation published in the Gazette.

Duration of Ordinance.

2 This Ordinance shall continue in force until such date as the Governor may, by Proclamation published in the Gazette, appoint as the date on which the Ordinance shall cease to be in force.

Appointment of officers.

3 The Governor may appoint—  
 (a) any person, by name or by office, to be or to act as Petrol Controller for the purposes of this Ordinance ;  
 (b) such other officers and servants as may be necessary for the purpose of carrying out or giving effect to the provisions of this Ordinance.

Restriction on purchase of petrol.

4 On and after such date as the Governor may fix by order published in the Gazette, no person other than a vendor shall purchase or obtain any petrol—  
 (a) unless he is an approved consumer and is the holder of a permit issued by the Controller under this Ordinance ; or  
 (b) unless an order authorising the sale or supply of a specified quantity of petrol to him by a supplier has been issued by the Controller.

Application for approval as consumer.

5 (1) Every application for the approval of a person as a consumer of petrol shall be made to the Controller and shall set out—  
 (a) a description of the vehicle, vessel, aircraft, plant or machinery for which the petrol is required, and in the case of a vehicle, the registered number, make and horse-power thereof ;  
 (b) the purpose for which such vehicle, vessel, aircraft, plant or machinery is intended to be employed ;  
 (c) the monthly average quantity of petrol purchased by the applicant during the twelve months immediately preceding the date on which the application is made ; and  
 (d) the estimated monthly average quantity of petrol required by the applicant after such date, and the description of the petrol so required.

(2) Every applicant who desires to take delivery of any petrol otherwise than in the tank of a vehicle, vessel or aircraft shall specify in his application the manner in which he proposes to take delivery of the petrol and his reasons for requiring delivery in such manner.

(3) The Controller may provide forms of application for the purposes of this section and where such forms are provided, application shall be made in the form so provided.

Refusal of approval as a consumer.

6 (1) The Controller may refuse to approve any person as a consumer of petrol of any description if, having regard—  
 (a) to the stocks of such petrol in Ceylon ;  
 (b) to the necessity for conserving such stocks for use for public purposes ; and the maintenance of essential services ; and

- (c) to the purposes for which that person proposes to use such petrol,

the Controller is satisfied that that person should not be authorised to obtain supplies of such petrol.

(2) Where the Controller refuses to register any person as a consumer of petrol—

- (a) the Controller shall give notice of such refusal by letter sent by post to that person at the address specified by him in his application ;
- (b) that person may, before the expiry of a period of seven days from the date of the receipt of the notice and on payment of a fee of one rupee, appeal to the Minister against such refusal.

(3) The decision of the Minister on any appeal preferred under sub-section (2) shall, subject to the provisions of section-9, be final.

7 (1) Upon the approval of a person as a consumer of petrol of any description, the Controller may from time to time in his discretion determine the quantity of such petrol which that person may be authorised to obtain during any month, and may issue to him one or more permits to which shall be attached such number of coupons as may be necessary to enable him to obtain that quantity of such petrol during that month.

Issue of permits to approved consumers.

(2) No appeal shall lie against any determination of the Controller under sub-section (1) :

Provided, however, that nothing herein contained shall be deemed to prejudice or affect the power of the Controller to vary any such determination at any time.

(3) No permit issued under sub-section (1), and no coupon attached to any such permit, shall be valid except during the month in respect of which the permit is issued.

(4) Where the Controller is satisfied that petrol should be delivered to any approved consumer otherwise than in the tank of a vehicle, vessel or aircraft, he may by entry made in any one or more of the permits issued to that consumer, authorise the delivery, otherwise than in the tank of a vehicle, vessel, or aircraft, of petrol purchased or obtained under that permit.

(5) No permit shall authorise any person to purchase or obtain petrol at any place other than a retail depot ;

Provided, however, that the Controller may in any case issue to an approved consumer a special permit authorising him to purchase or obtain petrol direct from a supplier.

8 (1) No approved consumer shall—

- (a) sell or transfer to any other person any permit issued to that consumer or any coupon attached to any such permit ; or
- (b) deliver any such permit or coupon to any other person except for the purpose of enabling that person to purchase or obtain petrol for the use of that consumer ; or
- (c) deliver any such coupon to any vendor except for the purpose of obtaining petrol from that vendor ; or
- (d) sell or deliver to any other person any petrol purchased or obtained under the authority of a permit issued to that consumer.

Prohibition of sale or transfer of permits and of petrol by approved consumers.

(2) Notwithstanding anything in sub-section (1) (d) to the contrary, no person shall be deemed to have contravened the provisions of that sub-section by reason only of the sale or delivery of any quantity of petrol not exceeding one gallon if he proves to the satisfaction of the court that—

- (a) the petrol was delivered into the tank of a vehicle belonging to an approved consumer in order to enable that vehicle to be driven to the nearest retail depot for the purpose of replenishing the tank of the vehicle ; and
- (b) the quantity of petrol, if any, which was in that tank immediately prior to the time of such delivery was not sufficient to enable the vehicle to be driven to the nearest retail depot.

Revocation  
of approval.

9 (1) Where any person has been approved as a consumer of petrol of any description, the Controller may revoke such approval—

- (a) if he is satisfied that that person has contravened any of the provisions of this Ordinance, or has made in any application or return made thereunder any statement which he knows to be false ;
- (b) if, having regard—
  - (i.) to the stocks of such petrol in Ceylon ;
  - (ii.) to the necessity of conserving such stocks for use for public purposes and the maintenance of essential services ; and
  - (iii.) to the purposes for which such petrol is used by that person,

the Controller is satisfied that that person should not be authorised to obtain supplies of such petrol.

(2) Where the approval of any person as a consumer of petrol is revoked by the Controller under sub-section (1)—

- (a) the Controller shall give notice of such revocation by letter sent by post to that person at the address specified by him in his application for approval as a consumer ;
- (b) that person may, before the expiry of a period of seven days from the date of the receipt of the notice and on payment of a fee of one rupee, appeal to the Minister against such revocation.

(3) The decision of the Minister on any appeal preferred under sub-section (2) shall be final.

Restrictions  
as to sale  
by vendors.

10 On and after the date fixed by order under section 4—

- (1) no vendor shall sell or deliver any quantity of petrol of any description to any person—
  - (a) unless a valid permit issued under this Ordinance is produced to the vendor by or on behalf of that person ; and
  - (b) unless a coupon authorising the delivery of that quantity of such petrol is removed from the permit in the presence of the vendor and surrendered to him ;

(2) no vendor shall cause or permit any petrol sold or delivered at a retail depot to be poured or discharged into any receptacle other than the tank of a vehicle, vessel or aircraft :

Provided, however, that nothing in this paragraph shall be deemed to prohibit the delivery of petrol in any other manner in any case where the permit under which the petrol is purchased or obtained authorises delivery otherwise than in such tank, or where petrol is supplied under the authority of a special permit referred to in section 19 (2).

Duties of  
vendor  
upon sale.

11 On and after the date fixed by order under section 4—

- (a) every vendor shall, from time to time, in accordance with such directions as the Controller may issue, transmit to the supplier from whom petrol is obtained by that vendor all coupons surrendered to him under section 10, and every special permit surrendered to him under section 19 (2) ;
- (b) every vendor shall, upon the sale or delivery of any petrol to any person make or caused to be made an entry, substantially in the form set out in the Schedule to this Ordinance, in respect of such sale or delivery in a register kept for the purpose, which shall be made available for inspection at any time by the Controller or by an authorised officer ;

Provided, however, that nothing in this paragraph shall be deemed to require any such entry to be made in any register during any period if the Governor has, by order published in the Gazette, declared that the provisions of this paragraph shall not apply during that period.

12 Every person, other than a vendor or supplier, who on the appointed date has in his possession, otherwise than in the tank of a vehicle, vessel or aircraft, any quantity of petrol in excess of ten gallons, shall, before the expiry of a period of five days from that date, furnish to the Controller a return specifying the quantity of petrol which is in his possession; and the Controller may, notwithstanding that that person is approved under this Ordinance as a consumer of petrol, refuse to issue any permit to him in respect of the period during which the quantity so specified will, in the opinion of the Controller, be sufficient for the purposes for which petrol is required by that person.

Returns by persons other than vendors.

13 (1) Every vendor shall furnish to the Controller such returns and other information as the Controller may from time to time require relating to the quantity of petrol in his possession and to the sale or delivery of petrol to approved consumers and other persons.

Returns, &c. by vendors and suppliers.

(2) Every supplier—

(a) shall, before the expiry of a period of five days from the appointed date, furnish to the Controller a statement setting out the name of every vendor to whom petrol is sold or delivered by the supplier for the purpose of sale otherwise than at a service station, and the address of the depot at which petrol is sold by that vendor;

(b) shall furnish to the Controller such returns and other information as the Controller may require relating to the stocks of petrol in his possession or under his control or expected to arrive in Ceylon, and to the sale or delivery of petrol to vendors and other persons.

14 On and after the date fixed by order under section 4—

Restrictions as to sale, &c. of petrol by suppliers.

(1) no supplier shall sell or deliver any petrol to any vendor except in accordance with such directions as the Controller may from time to time issue in regard to the quantity of such petrol which may be sold or delivered to that vendor and the time at which such delivery may be made;

(2) no supplier shall supply any petrol to any vendor during any period if the Controller has by order under his hand prohibited the supply of such petrol to that vendor during that period;

(3) no supplier shall sell or deliver any quantity of petrol of any description to any person other than a vendor except upon production and surrender, by or on behalf of that person, of a special permit or of an order authorising that person to purchase or obtain that quantity of such petrol direct from a supplier.

15 It shall be lawful for any authorised officer—

Powers of search, &c.

(a) to search any premises, vehicle, vessel or aircraft in which any petrol is stored or suspected to be stored, for the purpose of ascertaining the quantity of petrol stored therein;

(b) to inspect and test any measuring instrument at any retail depot for the purpose of ascertaining whether the instrument is false.

16 (1) Any person who acts in contravention of any provision of this Ordinance shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one thousand five hundred rupees or to imprisonment of either description for a period not exceeding six months, or to both such fine and such imprisonment.

Offences and penalties.

(2) Any person who—

(a) resists or obstructs the Controller or any authorised officer in the exercise of the powers conferred by this Ordinance; or

(b) fails or refuses to furnish any return required to be furnished by him under this Ordinance or makes in any such return any statement which he knows to be false,

shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees or to imprisonment of either description for a period not exceeding three months, or to both such fine and such imprisonment.

(3) Any person who acts in contravention of any regulation made under this Ordinance shall be guilty of an offence and shall be liable to a fine not exceeding one hundred rupees.

(4) (a) Where any measuring instrument kept or maintained at any retail depot is found at any time upon inspection under section 15 to be false, the person for the time being in charge of the retail depot shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees or to imprisonment of either description for a term not exceeding three months, or to both such fine and imprisonment.

(b) For the purposes of paragraph (a), a measuring instrument shall be deemed to be false if it does not deliver correctly within such limits of error as may be prescribed by regulation.

Restrictions  
as to actions  
against  
suppliers  
or vendors.

17 No civil action shall be instituted or maintained against any supplier or vendor for any act done or omitted to be done by that supplier or vendor, if such act was done or omitted to be done, as the case may be, for the purpose of complying with any of the provisions of this Ordinance.

Application  
of Ordinance  
No. 39 of 1939.

18 For the avoidance of doubts, it is hereby declared that petrol is an article of merchandise within the meaning of section 7 of the Control of Prices Ordinance, No. 39 of 1939.

Supplies for  
His Majesty's  
Forces.

19 (1) (a) The Controller may from time to time by order under his hand authorise any supplier or vendor to sell or deliver during any period any quantity of petrol not exceeding such maximum quantity as may be specified in the order for the use of any of His Majesty's Forces.

(b) Nothing in this Ordinance shall apply in relation to the times at which, or the manner in which, or the persons to whom, petrol is sold or delivered by any supplier or vendor under the authority of an order under paragraph (a).

(2) Notwithstanding anything contained in this Ordinance it shall be lawful for any vendor to sell or deliver any quantity of petrol to any member of His Majesty's Forces or to the person in charge of any vehicle, vessel or aircraft which is for the time being used in the service of His Majesty's Forces, upon surrender by such member or person of a special permit issued by the Controller authorising the supply of that quantity of petrol for the use of His Majesty's Forces.

(3) Nothing in this Ordinance shall apply to the possession of petrol by or on behalf of any of His Majesty's Forces, or to the use of any such petrol for the purposes of His Majesty's Forces.

(4) In this section, " His Majesty's Forces " includes—

(a) any of His Majesty's regular Naval, Military or Air Forces ; and

Cap. 258.

(b) any Corps, or portion thereof, of the Ceylon Defence Force constituted under the Defence Force Ordinance, while that Corps or portion thereof is on active service within the meaning of that Ordinance ; and

Cap. 254.

(c) the Ceylon Naval Volunteer Force or any portion thereof, constituted under the Naval Volunteer Ordinance, while that Force or portion thereof is on actual service within the meaning of that Ordinance and the regulations made thereunder.

Regulations.

20 (1) The Executive Committee of Local Administration may make all such regulations as may be necessary for the purpose of carrying out or giving effect to the principles and provisions of this Ordinance.

(2) Every regulation shall be published in the Gazette and shall come into operation upon such publication.

(3) Every regulation shall be brought before the State Council within a period of one month from the date of the publication of that regulation under sub-section (2), or, if no meeting of the State Council is held within that period, at the first meeting of the State Council after the expiry of that period, by a motion that such regulation be approved, and, if so approved, shall be submitted to the Governor for ratification.

(4) Any regulation which the State Council refuses to approve or which the Governor refuses to ratify shall be

deemed to be rescinded, but without prejudice to the validity of anything previously done thereunder or to the making of a new regulation. The date on which a regulation shall be deemed to be rescinded shall be the date on which the State Council refuses to approve or the date on which the Governor refuses to ratify the regulation, as the case may be. Notification of such date shall be published in the Gazette.

(5) Any regulation which is approved by the State Council and ratified by the Governor shall be deemed to be as valid and effectual as if it were herein enacted. Notification of such approval and ratification shall be published in the Gazette.

21 In this Ordinance, unless the context otherwise requires—

Interpretation.

- “appointed date” means the date appointed by Proclamation under section 1 ;
- “approved consumer” means a person approved as a consumer of petrol under this Ordinance ;
- “authorised officer” means any police officer not below the rank of Inspector and includes any other person acting under the written authority of the Controller ;
- “Controller” means the person for the time being appointed under section 3 to be or to act as Petrol Controller ;
- “measuring instrument” includes any vessel, pump or other device used or maintained for the measurement of petrol for sale ;
- “Minister” means the Minister for Local Administration ;
- “permit” means a permit issued by the Controller under this Ordinance ;
- “petrol” means petroleum motor spirit, and includes automotive gas oil and petroleum spirit commonly known as aviation spirit ;
- “plant or machinery” includes any lamp, stove or other device used for the purpose of lighting or cooking ;
- “regulation” means a regulation made under section 20 by the Executive Committee of Local Administration ;
- “retail depot” means a service station, and includes any other premises at which petrol is sold by a vendor ;
- “service station” has the same meaning as in the Petroleum Service Station Rules, 1937, published in Gazette No. 8,275 of March 5, 1937 ;
- “supplier” means any company, firm or individual having possession of petrol wholly or mainly for the purpose of the sale or supply thereof to vendors ;
- “vendor” means any person to whom petrol is sold or delivered by a supplier for the purposes of sale by retail, and includes the person for the time being in charge of any retail depot.

22 The provisions of this Ordinance shall be in addition to and not in substitution or derogation of the provisions of the Petroleum Ordinance.

Savings.

Cap. 141

#### SCHEDULE.

##### Section 11.

##### Form of entry in vendor's register.

Date	Quantity supplied.	Permit No.	Registered No. of Vehicle.

Passed in Council the Fifteenth day of November, One thousand Nine hundred and Thirty-nine.

E. W. KANNANGARA,  
Clerk of the Council.

Assented to by His Excellency the Governor the Thirtieth day of November, One thousand Nine hundred and Thirty-nine.

E. R. SUDBURY,  
Secretary to the Governor.

## DRAFT ORDINANCES.

## MINUTE.

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

G 1574/L. D.—O 71/39

**An Ordinance to validate certain acts and omissions  
of the Village Committees of the Chief Headman's  
Division of Salpiti Korale.**

Preamble.

WHEREAS by notification dated the twenty-fourth day of September, 1891, and published in Gazette No. 5,091 of the second day of October, 1891, (hereinafter referred to as "the notification of 1891"), the Chief Headman's Division of Salpiti Korale was, for the purposes of the Village Communities Ordinance, 1889, subdivided into the four following subdivisions, namely, the Mampe-Kesbewa Subdivision, the Kotte-Galkissa Subdivision, the Udugaha Pattuwa Subdivision, and the Moratuwa Subdivision:

And whereas by notification dated the seventh day of March, 1895, and published in Gazette No. 5,343 of the twenty-ninth day of March, 1895, (hereinafter referred to as "the notification of 1895"), the said Chief Headman's Division of Salpiti Korale was divided into three subdivisions instead of four, to be called respectively, the Kotte-Galkissa Subdivision, the Moratuwa Subdivision, and the Honnantara Subdivision:

And whereas, notwithstanding the notification of 1895, village committees have, since the said seventh day of March, 1895, been elected for and have exercised their functions in, the four subdivisions constituted by the notification of 1891:

And whereas it is necessary to validate the acts done since the said seventh day of March, 1895, by the village committees of the four subdivisions aforesaid, and to declare that the notification of 1895 shall be deemed never to have been in force.

BE it therefore enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows:—

Short title.

1 This Ordinance may be cited as the Salpiti Korale Village Committees (Validation) Ordinance, No. of 1939.

Rescission of notification of 1895.

2 The notification of 1895, which was promulgated for the purpose of dividing the Chief Headman's Division of Salpiti Korale into three subdivisions instead of four, is hereby rescinded with effect from the sixth day of March, 1895, and shall be deemed never to have been in force.

Subdivisions of Salpiti Korale not to be affected by notification of 1895.

3 The subdivisions of the Chief Headman's Division of Salpiti Korale on the seventh day of March, 1895, shall be deemed to have been the subdivisions constituted by the notification of 1891, and any written law whereby any of those subdivisions was altered or amended after that date shall, for all purposes, be deemed to have had and to have effect as though the notification of 1895 had not been promulgated.

Validation of acts and proceedings.

4 No act or thing done or omitted to be done on or after the seventh day of March, 1895, by any person or by the village committee of any of the subdivisions of the Chief Headman's Division of Salpiti Korale shall for any purpose be, or be deemed to have been invalid or unlawful by reason only of the promulgation of the notification of 1895.

Use of expression "subdivision" not to affect written law changing designation of "subdivision" to "village area".

5 Any reference in this Ordinance to a "subdivision" of the Chief Headman's Division of Salpiti Korale shall not affect or be deemed to affect any written law other than this Ordinance whereby it is provided that a Chief Headman's Division shall be subdivided into "village areas" or that a "subdivision" of any Chief Headman's Division shall, with effect from a date prescribed by or under such other written law, be designated as a "village area".

*Objects and Reasons.*

1. By a notification published in the Gazette of October 2, 1891, the Chief Headman's Division of Salpiti Korale was, for the purposes of the Village Communities Ordinance, 1889, subdivided into the four subdivisions of Mampe-Kesbewa, Kotte-Galkissa, Udugaha Pattuwa, and Moratuwa. By a





Ordinance No. 7 of 1853 : Notice is hereby given that the said court has adjudged the said T. N. Mahamooth insolvent accordingly ; and that two public sittings of the court, to wit, on December 19, 1939, and on January 23, 1940, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, C. EMMANUEL, Secretary. November 28, 1939.

In the District Court of Colombo.

No. 5,450. In the matter of the insolvency of Cecil Felix Perera of Nawala, Rajagiriya.

WHEREAS the above-named C. F. Perera has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by M. E. C. Peiris of Kalubowila East, Nugugoda, under the Ordinance No. 7 of 1853 : Notice is hereby given that the said court has adjudged the said C. F. Perera insolvent accordingly ; and that two public sittings of the court, to wit, on December 19, 1939, and on January 16, 1940, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, C. EMMANUEL, Secretary. December 1, 1939.

In the District Court of Kandy.

No. 1,946. In the matter of the insolvency of Percival Spencer of Castle Hill street, Kandy.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of the court on December 15, 1939, to consider the scheme of distribution filed in this case.

By order of court, R. B. RATNAIKE, Secretary. December 4, 1939.

In the District Court of Jaffna.

Insolvency No. 155. In the matter of the insolvency of A. Seeniar Thureppah of Vannarponnai East.

NOTICE is hereby given that the meeting of the creditors of the above-named insolvent will take place at the sitting of this court on January 17, 1940, for the further examination of the insolvent.

By order, J. N. CULANTHAIVALU, Secretary. December 4, 1939.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

(1) Miss C. L. H. Wijesekera, and (2) C. S. B. Wijesekera, carrying on business under the name, style, and firm of the Bank of Colombo at Queen street, Colombo Plaintiffs.

No. 2,842/S. Vs. 39

(1) C. W. de Alwis, (2) Mrs. C. W. de Alwis, both of Mount Lavinia Defendants.

NOTICE is hereby given that on Wednesday, January 3, 1940, at 4 P.M., will be sold by public auction at the premises the right, title, and interest of the said 2nd defendant in the following property for the recovery of the sum of Rs. 2,000, together with interest thereon at 9 per cent. per annum from August 1, 1938, till date of decree, September 16, 1938, and thereafter with legal interest on the aggregate amount of the decree till payment in full, less a sum of Rs. 700, viz. :—

All that divided portion marked lot P in plan No. 3,117 dated July 31, 1939, made by James Rodrigo, Licensed Surveyor, from and out of these two contiguous allotments of land called Kelankaduwegawatta marked lots C and C' both bearing assessment No. 879/705 being portions of lot C, which said two lots are now forming one property

and bearing assessment No. 15, garden No. 23, situated at 65th lane, Havelock road, Wellawatta, within the Municipality and District of Colombo, Western Province ; and which said lot marked P is bounded on the north by 65th lane, east by lot 101 presently belonging to E. C. de Soysa, south by lot A.T., and west by reservation for a road marked lot U ; and containing in extent 1 rood and 29.40 perches, together with full right liberty licence to use the road reservation marked U, and appearing in the said plan No. 3117.

Fiscal's Office, B. M. CHRISTOFFELSZ, Colombo, December 6, 1939. Deputy Fiscal.

In the Court of Requests of Colombo.

Moona Appavoo pillai of 75, Sea street, Colombo. Plaintiff.

No. 45,606. 45 Vs.

(2) D. Smithraaratchy of 2nd Maligakanda lane, 2nd Division, Maradana Defendant.

NOTICE is hereby given that on Monday, January 8, 1940, will be sold by public auction at the respective premises the right, title, and interest of the said 2nd defendant in the following property for the recovery of the sum of Rs. 1,200, with interest on Rs. 120 at 18 per cent. per annum from August 18, 1938, to date of decree, October 26, 1938, and thereafter legal interest on the aggregate amount till payment in full and costs Rs. 20.25 less a sum of Rs. 33.85, viz. :—

1. At 11 a.m.—An undivided 1/2 part or share of the land called Epalawilakumbura, situated at Talangama in the Palle pattu of Hewagam korale in the District of Colombo, Western Province ; and bounded on the north-east by Epalawiladeniya, on the south-east by Acharigekumbura, on the south by land claimed by K. M. Perera and owita claimed by Gunawardena, and on the west by Epalawilakumbura portion claimed by Nawagomuwege Johanis Perera Appuhamy ; containing in extent 4 acres 2 roods and 13 perches. Registered under G 161/108.

2. At 11.30 a.m.—All that defined portion of Ganewatta with the buildings, trees and plantations standing thereon, situated at Battaramulla in the Palle pattu of Hewagam korale aforesaid ; and bounded on the north by Kosgahawatta, on the east by portion of this land belonging to Hollupathirage David Kaldera and others, on the south by high road leading to Kaduwela, and on the west by Palliyewatta and another portion of this land ; containing in extent 2 roods and 13 perches, which land was recently surveyed and is described in plan No. 4065 dated September 20, 1938, made by M. B. de Silva, Licensed Surveyor, as a defined allotment of land called Ganewatta, situated at Battaramulla aforesaid ; and bounded on the north-east by a part of the same land of H. J. Caldera, on the south-east by road, on the south-west by lands belonging to Rev. Welikala, the Church, and Adaline Silva, and on the north-west by land of Hendrick Perera ; containing in extent 1 rood and 35 perches, including the buildings and trees standing thereon, and registered under G 161/107.

Fiscal's Office, B. M. CHRISTOFFELSZ, Colombo, December 6, 1939. Deputy Fiscal.

In the District Court of Kalutara.

Weerawardana Alisan de Silva of Desastra Kalutara Plaintiff.

No. 20,486. Vs.

Dewapurage Sirineris Fernando of Desastra Kalutara for himself and as legal representative of the estate of the late M. Anjo Fernando Defendant.

NOTICE is hereby given that on Thursday, January 18, 1940, at 11 o'clock in the forenoon, will be sold by public auction at the premises the following property mortgaged by the defendant with the plaintiff and declared bound and ordered to be sold by the decree entered in the said case for the recovery of Rs. 2,993.75, with interest at the rate of 9 per cent. per annum from July 10, 1937, till payment in full, and costs Rs. 146.95, viz. :—

1. The entirety of the soil, trees, and everything thereon of lot No. 3 of the land called Wellaboda Kottambagahawatta, situated at Desastra Kalutara, in Kalutara badda of Kalutara totamune in Kalutara District, Western Province ; and bounded on the north by lot No. 1 of this land, east by lot No. 4 of this land, south by Kottambagahawatta, and west by lot No. 2 of this land, and containing in extent 1 rood and 19 8/15 perches as per plan No. 253 dated May 28, 1932, made by J. P. de Silva, Licensed Surveyor.

2. The entirety of the soil, trees, and of the buildings thereon of lot No. 4 of the land called Wellaboda Kottambagahawatta, situated at Desastra Kalutara foresaid; and bounded on the north by lot No. 1 of this land, east by lot No. 5 of this land, south by Kottambagahawatta, and west by lot No. 3 of this land; and containing in extent 1 rood and 4 13/20 perches, as per plan No. 253 aforesaid.

Deputy Fiscal's Office,  
Kalutara, December 4, 1939.

A. W. ROSA,  
Deputy Fiscal.

**Southern Province.**

In the Court of Requests of Tangalla.

G. A. Ariyapala of Beliatta ..... Plaintiff.  
No. 16,018. Vs.

Wepitiyege Samel Appu of Beliatta ..... Defendant.

NOTICE is hereby given that on Saturday, January 6, 1940, at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title and interest of the said defendant in the following property for the recovery of Rs. 69-32, with interest on Rs. 52-00 at 9 per cent. per annum from September 26, 1939 till payment, and poundage, viz.:

At Buddiyagama.

Undivided 1/3 share of the soil and of the plantations of the land called Galpottewewehena, Thalakanamgewewehena, and Galpottewewehena, situated at Buddiyagama in West Giriwa pattu of the Hambantota District; and bounded on the north by Galpottewewehena claimed by the Crown under the Waste Lands Ordinance, a footpath, and Galpottewewehena claimed by the Crown under the Waste Lands Ordinance, east by Galpottewewehena claimed by the Crown under the Waste Lands Ordinance, a footpath, village limit of Udukiriwila, tank bund and Thalakanamgewewehena claimed by the Crown under the Waste Lands Ordinance, south by Indiketiyehenyaya sold by the Crown under the Waste Lands Ordinance to Andrayas Abeywickrama Warnabharna Dissanayake and others, and west by Konketiyehehena and Habarattewalahena claimed by the Crown under the Waste Lands Ordinance, T. P. 292,841 and Konketiyehehewatta alias Badunugehenewatta claimed by Hewa Kattadige Babuna; and containing in extent (exclusive of lot 18E, footpath and reservations thereof) 50 acres and 23 perches.

Deputy Fiscal's Office, P. D. WEERAMAN,  
Tangalla, December 2, 1939. Additional Deputy Fiscal.

**NOTICES IN TESTAMENTARY ACTIONS.**

41 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Vinayagam Welun Simon Pillai of Rawatawatta in Moratuwa, deceased.

Rosa Maller Allegacocon of 111, Campbell place, Borella, in Colombo ..... Petitioner.

And  
(1) Vinayagam Welun Tharabi Pillai, (2) Vinayagam Iyam Pillai, (3) Vinayagam Maribel Pillai, (4) Vinayagam Peter Annette Daisy Pillai, (5) Christombu Welun Elizabeth Emily Pillai, (6) Christombu Kulasekaram Pillai, (7) Vinayagam Patterson Jacob, all of Rawatawatta in Moratuwa; the 6th and 7th respondents are minors appearing by their guardian ad litem the 3rd respondent above named ... Respondents.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on November 16, 1939, in the presence of Mr. C. W. de Silva, Proctor, on the part of the petitioner above named; and (1) the affidavit of the said petitioner dated October 14, 1939, and (2) of the attesting witnesses dated September 29, 1939, having been read:

It is ordered that the last will of Vinayagam Welun Simon Pillai, deceased, of which the original has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the petitioner is the widow of the above-named

deceased and that she is entitled to have letters of administration with the will annexed to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before December 14, 1939, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 3rd respondent be and he is hereby appointed guardian ad litem of the minors, 6th and 7th respondents above named, to represent them for all the purposes of this action.

November 17, 1939.

C. NAGALINGAM,  
District Judge.

25 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Ethel Irene Charlotte Jayewardene of Wickelia, Horton place, Colombo, deceased.

Dr. John Duncan Leslie Perera, District Medical Officer, Haputale ..... Petitioner.

Clodagh Perera of Haputale ..... Respondent.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on November 7, 1939, in the presence of Mr. C. E. Jayewardene, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated November 2, 1939, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as son-in-law of the above-named deceased, to have letters of administration to her estate issued to him, unless the respondent above named or any other person or persons interested shall, on or before December 14, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 10, 1939.

C. NAGALINGAM,  
District Judge.

31 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late John Singho Wickrama Arachchi of Haburugala, deceased.

Tuppahige Dona Suvithana de Baby Nona of Haburugala ..... Petitioner.

(1) Karunadasa Wickrama Arachchi, (2) Ariyaratna Wickrama Arachchi, (3) Nandavathie Wickrama Arachchi, all of Haburugala; 1st to 3rd respondents are minors, appearing by their guardian ad litem (4) Tuppahige Don Suvithana de Cornelis Appuhamy of Magala ..... Respondents.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on November 8, 1939, in the presence of Mr. N. de Alwis, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 24, 1939, having been received:

It is ordered (a) that the 4th respondent be and he is hereby appointed guardian ad litem of the minors, 1st to 3rd respondents above named, to represent them for all the purposes of this action, (b) that this petitioner be and she is hereby declared entitled, as widow of the above-named deceased, to have letters of administration to this estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before December 14, 1939, show sufficient cause to the contrary.

November 17, 1939.

C. NAGALINGAM,  
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of William Edward Loudoun Loudoun-Shand of 10, Harold road, Upper Norwood, in the County of Surrey, formerly of 27, Alleyn Park, Dulwich, in the County of Surrey, deceased.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on November 27, 1939, in the presence of Don John Boniface Gomes of Colombo, Proctor, on the part of the petitioner, Oscar Percy Mount of

Colombo; and the affidavit of the said petitioner dated November 22, 1939, a certified copy of probate, a certified copy of the last will and testament of the above-named deceased, power of attorney in favour of the petitioner and Supreme Court's order dated November 16, 1939, having been read: It is ordered that the will of the said deceased dated September 2, 1911, of which a certified copy has been produced and is now deposited in this court, be and the same is hereby declared proved, and it is further declared that the said petitioner is one of the attorneys of the sole executrix named in the said will and that he is entitled to have letters of administration with a copy of the said will annexed issued to him accordingly, unless any person or persons interested shall, on or before December 14, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 27, 1939.

C. NAGALINGAM,  
District Judge.

46/ In the District Court of Negombo.  
*Order Nisi declaring Will proved.*

Testamentary In the Matter of the Last Will and Jurisdiction. Testament of Amatasingha Arachchige Dona Engrachchi Saparamadu Hamine of Katana, deceased.

Jayakodi Arachchige Dona Prematie Ratna Hamine of Katana ..... Petitioner.

Jayakodi Arachchige Don Charlis Appuhamy of Katana ..... Respondent.

THIS matter coming on for disposal before T. Weeraratne, Esq., District Judge of Negombo, on July 20, 1939, in the presence of Mr. L. Samarasinghe, Proctor, on the part of the petitioner; and the petition and affidavit dated June 22, 1939, and the affidavit dated July 18, 1939, of the petitioner, and the affidavit dated June 22, 1939, of the five witnesses who subscribed to the last will having been read:

It is ordered that the last will dated January 5, 1939, of the above-named deceased, now deposited in this court, be and the same is hereby declared proved, unless the respondent or any other person or persons interested shall, on or before August 17, 1939, show sufficient cause to the contrary to the satisfaction of this court.

It is further ordered that the said petitioner be and she is hereby declared entitled to have letters of administration with a copy of the will annexed to the above-estate issued to her, unless the respondent or any other person or persons interested shall, on or before August 17, 1939, show sufficient cause to the contrary to the satisfaction of this court.

July 20, 1939.

T. WEERARATNE,  
District Judge.

Time for showing cause against this *Order Nisi* is extended to September 18, 1939.

August 17, 1939.

T. WEERARATNE,  
District Judge.

Time for showing cause against this *Order Nisi* is extended to October 9, 1939.

September 18, 1939.

T. WEERARATNE,  
District Judge.

Time for showing cause against this *Order Nisi* is extended to January 8, 1940.

November 11, 1939.

T. WEERARATNE,  
District Judge.

36/ In the District Court of Negombo.  
*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Mrs. Sara Lillian Gunaratne nee Perera No. 3,108. Jayathilleke of Kumbhaloluwa, deceased.

Rajakaruna Liyanage Atukoralage Ukku Banda of Elibitchiya ..... Petitioner.

(1) Adikari Mudiyansele Leela Irangani Gunaratne of Elibitchiya, (2) Adikarimudiyansele Gunaratne Appusingho Appuhamy of Kudawila ..... Respondents.

THIS matter coming on for disposal before T. Weeraratne, Esq., District Judge of Negombo, on November 7,

1939, in the presence of Mr. S. D. C. W. Senaratne, Proctor, on the part of the petitioner; and the petition and affidavit of the said petitioner dated November 7, 1939, having been read:

It is ordered (a) that the 2nd respondent above named be and he is hereby appointed guardian *ad litem* of the 1st respondent above named, who is a minor, to represent her for all the purposes of this action, and (b) that the said petitioner be and he is hereby declared entitled, as brother-in-law of the deceased husband of the above-named Mrs. Sara Lillian Gunaratne nee Perera Jayathilleke, deceased, to have letters of administration to her estate issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before November 30, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 7, 1939.

T. WEERARATNE,  
District Judge.

The time for showing cause against this *Order Nisi* is extended to December 19, 1939.

November 30, 1939.

S. C. SANSONI,  
District Judge.

28/ In the District Court of Kalutara.  
*Order Nisi.*

Testamentary In the Matter of the Estate of the late Jurisdiction. Harry Alwis Samarasinghe, deceased, of No. 2,888. Kalutara.

THIS matter coming on for disposal before Waldo Sansoni, Esq., District Judge of Kalutara, on November 1, 1939, in the presence of Mr. L. O. K. Goonetilleke, Proctor, on the part of the petitioner, Mrs. Elisa Maria Abayaratne of Hampit, Galle; and the affidavit of the said petitioner dated September 4, 1939, having been read:

It is ordered that the petitioner above named be and she is hereby declared entitled, as sister of the deceased, to have letters of administration issued to her, unless the respondents—(1) Hannet Samarasinghe, (2) Audrey Samarasinghe, (3) Noeline Samarasinghe, (4) Rachel Samarasinghe, (5) Gerald Wickramasinghe, O. A., Kalutara, or any other person or persons interested shall, on or before December 18, 1939, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said 5th respondent be and he is hereby appointed guardian *ad litem* over the 1st to 4th respondents, who are minors, unless the said respondents or any person or persons interested shall, on or before December 18, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 2, 1939.

WALDO SANSONI,  
District Judge.

31/ In the District Court of Kandy.  
*Order Nisi declaring Will proved, &c.*

Testamentary In the Matter of the Last Will and Jurisdiction. Testament of Udawela Kalukumara No. T. 129. Meegahagedera Mudiyanse, deceased, of Meegammana in Pallegampaha, Pataumbara.

THIS matter coming on for disposal before James Joseph, District Judge, Kandy, on November 6, 1939, in the presence of Messrs. Weerasobria & Wijenaike, Proctors, on the part of the petitioner, Madanwela Vidanage Kaluhamy Meegammana; and the affidavits of the said petitioner dated November 3, 1939, and of the attesting notary dated November 3, 1939, having been read:

It is ordered that the last will of the above-named deceased dated April 6, 1939, and now deposited in this court, be and the same is hereby declared proved, unless the respondents—(1) W. K. M. Karumaratne, (2) W. K. M. Ranasinghe, (3) W. K. M. Somawathie, (4) W. K. M. Pemawathie, (5) Bodaragedera Dingiri Menika—or any other person or persons interested shall, on or before December 21, 1939, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner is the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly, unless the said respondents or any other person or persons interested shall, on or before the said date, show sufficient cause to the satisfaction of this court to the contrary.

November 6, 1939.

JAMES JOSEPH,  
District Judge.

29 In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Intestate Estate and Jurisdiction. Effects of Roslin Mariaa Jayasekara of No. 7,888. Unawatuna, deceased.

Roland Barton Louis Jayasekara of Unawatuna, Galle ..... Petitioner.

(1) Mrs. E. V. Abeygunaratna *nee* Loo Jayasekara of Templer's Mount Lavinia, (2) Mrs. Daniel Pelpola *nee* Catherine Jayasekara of Templer's road, Mount Lavinia ..... Respondents.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Galle, on August 25, 1939, in the presence of Mr. Ivan R. Jayasekara, Proctor, on the part of the petitioner, Roland Barton Louis Jayasekara of Unawatuna, Galle; and the affidavit of the petitioner dated August 25, 1939, having been read:

It is declared that the said petitioner is entitled to have administration of the same issued to him accordingly, unless the respondents or others shall, on or before October 13, 1939, show sufficient cause to the satisfaction of this court to the contrary.

August 25, 1939. N. M. BHARUCHA, District Judge.

Date extended to November 10, 1939.

(Int.) C. L. W.

Date extended to December 15, 1939.

N. M. BHARUCHA.

25 In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. M. M. M. Muttucaruppan Chettiar, No. 7,901. deceased, of Kulipirai, India.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Galle, on November 6, 1939, in the presence of Mr. F. W. E. de Vries, Proctor, on the part of the petitioner; and the affidavit of the said petitioner dated November 2, 1939, having been read:

It is ordered that the 4th respondent be appointed guardian *ad litem* over the minor respondents, unless the respondents, viz.—(1) Adaikammai Achchi, (2) Nallammai Achchi, (3) Unnammalai Achchi, all of Kulipirai, and (4) M.

M. Muttucaruppan Chettiar of Kaluwella, Galle, shall, on or before December 18, 1939, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the said petitioner, as brother-in-law of the deceased above named, is entitled to have letters of administration of the same issued to him accordingly, unless the respondents above named shall, on or before December 18, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 6, 1939.

N. M. BHARUCHA, District Judge.

34 In the District Court of Tangalla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Mahabadanage Edwin, late of Pallattara, deceased.

(1) Jayawardana Pathirana Don Jamis, minor, by his next friend (2) Jayawardana Pathirana Don Andiris, both of Kudatzeella ..... Petitioners.

THIS action coming on for disposal before J. H. V. S. Jayawickrema, Esq., District Judge of Tangalla, on September 14, 1939, in the presence of Mr. V. S. de S. Wickramanayake, Proctor, on the part of the petitioners; and the affidavit of the said 2nd petitioner dated July 18, 1939, having been read: It is ordered that the 2nd petitioner above named be and he is hereby declared entitled, as the father of the 1st petitioner, to have letters of administration to the estate of the deceased issued to him, unless any other person or persons interested shall, on or before October 12, 1939, show sufficient cause to the satisfaction of this court to the contrary. It is further ordered that the 2nd petitioner above named be and he is hereby appointed next friend to the 1st petitioner for all the purposes of this action, unless any other person or persons interested shall, on or before October 12, 1939, show sufficient cause to the satisfaction of this court to the contrary.

September 14, 1939.

V. S. JAYAWICKREMA, District Judge.

Extended for November 16, 1939.

October 12, 1939.

V. S. JAYAWICKREMA, District Judge.

Extended for December 18, 1939.

November 16, 1939.

V. S. JAYAWICKREMA, District Judge.

## DRAFT ORDINANCES.

(Continued from page 1189.)

### MINUTE.

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

L. D.—CF 37/39

#### An Ordinance to declare the duty payable on the importation of unmanufactured tobacco into Ceylon and to make provision for matters connected with or incidental to the levy and collection of such duty.

WHEREAS by an Order (hereinafter referred to as the "First Order"), published in Gazette Extraordinary No. 8,534 of October 20, 1939, the Governor was pleased, in pursuance of the powers vested in him by section 2 of the Revenue Protection Ordinance (Chapter 191), to notify that he had approved of the introduction in the State Council of a resolution whereby, if such resolution were carried, the import duty payable on unmanufactured tobacco would be altered, and to order the Principal Collector of Customs from midnight of the twentieth/twenty-first day of October, 1939, to demand and levy on unmanufactured tobacco import duty at the general rate of Rs. 4.30 per lb. and at the preferential rate of Rs. 4.00 per lb. in lieu of the import duty payable on unmanufactured tobacco under the law in force on October 20, 1939:

And whereas by virtue of the provisions of section 3 of the Revenue Protection Ordinance the aforesaid First Order has the effect and force of law so long as that Order remains in force in accordance with the provisions of that Ordinance:

And whereas on November 16, 1939, a resolution relating to the duty to be levied on unmanufactured tobacco and other goods, wares and merchandise was introduced in the State Council by the Financial Secretary:

And whereas it was provided in the said resolution that import duty on unmanufactured tobacco should be levied and paid at the general and preferential rates prescribed by the Governor in the First Order:

And whereas the State Council, on consideration of the said resolution, decided on December 1, 1939, that the item "Unmanufactured tobacco" should be referred back to the Board of Ministers for reconsideration :

And whereas by an Order (hereinafter referred to as the "Second Order"), published in Gazette Extraordinary No. 8,554 of December 5, 1939, the Governor, in pursuance of the powers in him vested by section 2 of the Revenue Protection Ordinance, was pleased to notify that he had approved of the introduction in the State Council of a Bill whereby, if such Bill be passed into law, the import duty payable on unmanufactured tobacco would be altered, and to order the Principal Collector of Customs from midnight of the fifth/sixth day of December, 1939, to demand and to levy on unmanufactured tobacco import duty at the general rate of Rs. 5.30 per lb. and at the preferential rate of Rs. 5.00 per lb. in lieu of the import duty payable on unmanufactured tobacco under the law in force on December 5, 1939 :

And whereas it is necessary and expedient to make provision by Ordinance in the manner hereinafter set out :

Be it therefore enacted by the Governor of Ceylon, with the advice and consent of the State Council thereof, as follows :—

Short title.

1 This Ordinance may be cited as the Unmanufactured Tobacco (Import Duty) Ordinance, No. of 1939.

Declaration of import duty on unmanufactured tobacco during period 21.10.39 to 5.12.39

2 It is hereby declared that during the period commencing on October 21, 1939, and ending December 5, 1939, the general rate and the preferential rate of duty payable on the importation into Ceylon of unmanufactured tobacco were Rs. 4.30 per lb. and Rs. 4.00 per lb. respectively.

Import duty on unmanufactured tobacco on and after 6.12.39.

3 (1) On and after the sixth day of December, 1939, the general rate and the preferential rate of import duty payable on the importation into Ceylon of unmanufactured tobacco shall be Rs. 5.30 per lb. and Rs. 5.00 per lb. respectively.

Cap. 185.

(2) The import duty prescribed by sub-section (1) shall, for the purposes of the Customs Ordinance, be deemed to be imposed by resolution of the State Council under section 9 of that Ordinance, and may at any time hereafter be increased, reduced, abolished or otherwise altered by resolution of the State Council under that section.

Application of general and preferential rates.

4 (1) The general rates hereinbefore referred to shall be applicable to unmanufactured tobacco produced in or consigned from any territory not forming part of the British Empire.

(2) The preferential rates hereinbefore referred to shall be applicable to such unmanufactured tobacco as was or is proved to the satisfaction of the Principal Collector of Customs to have been produced in and to have been consigned from any territory forming part of the British Empire.

(3) In this section, "British Empire" means the United Kingdom of Great Britain and Northern Ireland, the Dominions, India, Burma, the territories administered by His Majesty's Governments in the Dominions under mandate or otherwise, the British Colonies, the British Protectorates and Protected States, and the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

Date of expiry of First Order. Cap. 191.

5 It is hereby declared that, for the purposes of section 4 of the Revenue Protection Ordinance and for all other purposes the First Order of the Governor expired and ceased to be in force immediately the Second Order came into force, that is to say, at midnight on the fifth/sixth day of December, 1939.

Construction of Ordinance.

6 Save as hereinbefore provided, this Ordinance shall have effect notwithstanding anything in the Revenue Protection Ordinance.

*Objects and Reasons.*

The object of this Bill is to implement the Order of His Excellency the Governor made under section 2 of the Revenue Protection Ordinance and published in Gazette Extraordinary No. 8,554 of December 5, 1939. It is proposed that the general and preferential rates of import duty on unmanufactured tobacco shall be Rs. 5.30 and Rs. 5, respectively. The Bill further confirms the imposition of import duty at the general rate of Rs. 4.30 and the preferential rate of Rs. 4.00 during the period commencing on October 21, 1939, and ending December 5, 1939. The other relevant facts appear in the Preamble attached to the Bill.

Colombo, December 8, 1939.

H. J. HUXHAM,  
Financial Secretary.