



THE

# CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY.

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No. 8,557 — SATURDAY, DECEMBER 9, 1939.

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*Published by Authority.*

## PART II.—LEGAL.

### DRAFT ORDINANCES.

#### 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.

## 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.**

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 :

Preamble.

And whereas by notification dated the seventh day of March, 1895, and published in Gazette No. 5,343 of the twentieth 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 :—

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

Short title.

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.

Rescission of 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.

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

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.

Validation of acts and proceedings.

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".

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

notification published in the Gazette of March 29, 1895, Salpiti Korale was divided, for the purposes of that Ordinance, into the three following subdivisions, instead of four, namely, Kotte-Galkissa, Moratuwa and Honnantara.

2. Due effect has not been given to the notification of 1895, and no village committee has functioned in the Honnantara subdivision. Since 1895, however, Village Committees have been elected for and have exercised their functions in the four subdivisions constituted in 1891.

3. As the notification of 1895 has not been rescinded, all subsequent notifications and proclamations which have failed to take it into account must be deemed to be irregular in law.

4. The object of this Bill is to declare that the subdivisions of the Chief Headman's Division of Salpiti Korale shall be deemed to be and to have been at all material times, those constituted in 1891, as subsequently altered or amended, by any written law other than the notification of 1895, and to validate those acts and omissions of any person or of the Village Committees of the four subdivisions constituted in 1891, which are liable to be challenged as invalid and unlawful by reason of the failure to give due effect to the notification of 1895.

5. The purpose of Clause 5 is to save the provisions of the Village Communities Amendment Ordinance, No. 60 of 1938, under which subdivisions of Chief Headmen's Divisions were to be called "village areas".

S. W. R. D. BANDARANAIKE,  
Minister for Local Administration.

Colombo, December 4, 1939