



THE  
CEYLON GOVERNMENT  
GAZETTE

EXTRAORDINARY.

---

No. 8,578 — MONDAY, FEBRUARY 19, 1940.

---

*Published by Authority.*

PART I.—GENERAL.

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

GOVERNMENT NOTIFICATIONS.

L. D.—B 179/35

1/4/26 (FSO)

Customs Notification (Tariff) No. 40/2.

THE CUSTOMS ORDINANCE.

IT is hereby notified that the following resolution under section 9 of the Customs Ordinance passed by the State Council at its public session on December 1, 1939, and sanctioned by the Governor has been submitted to and sanctioned by the Secretary of State for the Colonies.

Financial Secretary's Office,  
Colombo, February 17, 1940.

By His Excellency's command,

H. J. HUXHAM,  
Financial Secretary.

RESOLUTION.

This Council resolves under section 9 of the Customs Ordinance (Chapter 185) that, with effect from the date on which the sanction of the Secretary of State to this resolution is notified in the *Government Gazette*, import duty shall be levied and paid upon the goods severally specified in column I. of the Schedule to this resolution at the General rates prescribed in column III. of the aforesaid Schedule.

Provided that import duty at the preferential rate, if any, prescribed in column II. of that Schedule shall be levied and paid on such of the aforesaid goods as may be proved to the satisfaction of the 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 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.

## Schedule.

Column I.		Column II.		Column III.
		Preferential Rate.	Rs. c.	General Rate. Rs. c.
Beer, ale and porter, and all other malt liquors	per gallon	1 25		1 50
Coffee	per lb.	—		0 20
Spirits (not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' Hydrometer) for every gallon of the strength of proof by such hydrometer and so in proportion for any greater or less strength than the strength of proof and for any greater or less quantity than a gallon.				
Provided that in no case shall the duty be less than—				
Rs. 16 per gallon where the duty per proof gallon is Rs. 20				
Rs. 21 per gallon where the duty per proof gallon is Rs. 25				
Rs. 24 per gallon where the duty per proof gallon is Rs. 28·50				
Brandy in respect of which a certificate is produced to the satisfaction of the Collector of Customs that the spirit is produced from the juice of the grape and has been matured for not less than 5 years	per proof gallon	—		20 0
All other brandy	per proof gallon	—		25 0
Gin	per proof gallon	25 0		28 50
Rum	per proof gallon	—		20 0
Whisky in respect of which a certificate is produced to the satisfaction of the Collector of Customs that the spirit has been matured for not less than 5 years	per proof gallon	—		20 0
All other whisky	per proof gallon	—		25 0
Unenumerated (excluding spirits denatured to the satisfaction of the Principal Collector of Customs)	per proof gallon	—		20 0
Other spirits, being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely—				
Liqueurs and Cordials	per imperial gallon	—		30 0
Unenumerated	per imperial gallon	—		30 0
Wine—				
Sparkling	per gallon	—		12 0
Other—				
In wood	per gallon	—		4 50
In bottle	per gallon	—		5 0
Tobacco—				
Manufactured :—				
Beedies	per lb. of their gross weight	2 50		3 0
Cigarettes—				
(i.) Manufactured in the British Empire from Empire grown tobacco—				
(a) Sold wholesale at not more than Rs. 13 per lb. net	per lb.	7 0		—
(b) Sold wholesale at more than Rs. 13 per lb. net	per lb.	8 0		—
(ii.) Manufactured in the British Empire from foreign tobacco—				
(a) Sold wholesale at not more than Rs. 13 per lb. net	per lb.	7 50		—
(b) Sold wholesale at more than Rs. 13 per lb. net	per lb.	8 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.				
(iv.) Manufactured in foreign countries	per lb.	—		9 0
Cigars	per lb.	6 0		6 75
Hooka and beedy tobacco	per lb.	4 0		4 30
Snuff	per lb.	5 0		5 50
Tobacco not elsewhere specified	per lb.	6 0		6 75
Dangerous petroleum as defined in section 35 of the Petroleum Ordinance, including any inflammable hydro-carbon (including any mixture of hydro-carbon and any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for a motor car	per gallon	—		0 90