



THE
CEYLON GOVERNMENT
GAZETTE

EXTRAORDINARY.

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

Published by Authority.

PART II.—LEGAL.

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

PASSED ORDINANCES.

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

No. 5 of 1940.

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.**

A. CALDECOTT.

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. 5 of 1940.

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.

Passed in Council the Twenty-fifth day of January, One thousand Nine hundred and Forty.

E. W. KANNANGARA,
Clerk of the Council.

Assented to by His Excellency the Governor the Seventeenth day of February, One thousand Nine hundred and Forty.

E. R. SUDBURY,
Secretary to the Governor.