



# THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

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## 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. 56 of 1942.

L. D.—O. 2/42.

An Ordinance to provide for the exemption from customs duty of articles of food and clothing imported for the use of prisoners of war and civilian internees, for a rebate of customs duty paid on the importation of such articles where such articles are purchased in Ceylon for the purposes aforesaid, and for the validation of rebates heretofore allowed on such articles.

A. CALDECOTT.

BE it 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 War Prisoners Food and Clothing (Exemption from Customs Duty) Ordinance, No. 56 of 1942, and shall continue in operation until such date as the Governor may appoint by Proclamation published in the *Gazette*.

Short title and duration of Ordinance.

2. Notwithstanding anything in the Customs Ordinance, articles of food, clothing, and materials for clothing imported by His Majesty's Military Forces in Ceylon for the use of any person who is a prisoner of war or a non-combatant enemy alien detained or interned in Ceylon are hereby exempted from the payment of import duties.

Exemption of certain articles from customs duty.  
(Cap. 185).

3. The Governor may, by notification published in the *Gazette*, authorise any officer of His Majesty's Military Forces in Ceylon, (hereafter in this Ordinance referred to as an "authorised officer"), to issue certificates for the purposes of this Ordinance. Every such certificate shall be in such form as the Principal Collector of Customs may from time to time determine.

Certificates by authorised officers.

4. Upon the production of a certificate issued for the purposes of this Ordinance by an authorised officer in respect of any article exempted by section 2, the Principal Collector of Customs shall pass such article free of import duty.

On production of certificate articles to be passed free of duty.

5. (1) Where any article which is referred to in section 2 and on which import duty has been paid is purchased by or on behalf of His Majesty's Military Forces in Ceylon for the use of any person who is a prisoner of war or a non-combatant enemy alien detained or interned in Ceylon, the Principal Collector of Customs shall, notwithstanding anything in the Customs Ordinance, allow a rebate of the duty paid on that article, upon the production of a certificate issued in respect of that article by an authorised officer, and upon proof to the satisfaction of the Principal Collector of Customs of the fact that such article was actually purchased in Ceylon and of such particulars as he may require in regard to the amount of the duty paid, the time and place of payment of such duty and the purpose for which such article was purchased:

Rebate of customs duty.

(Cf p. 185).

Provided that no such rebate shall be allowed in the case of any article unless the certificate relating to that article is produced within twelve months next after the date on which that article was purchased :

Provided further that the Principal Collector of Customs may refuse to allow a rebate of the duty paid on any article if he is satisfied, after such inquiry as he may deem necessary, that a rebate of the duty paid on that article has previously been allowed in accordance with the provisions of this section.

(2) The rebate of the duty on any article referred to in sub-section (1) shall—

- (a) be paid to the authorised officer by whom the certificate in respect of that article was issued ; and
- (b) be paid out of the duties received by the Principal Collector of Customs, notwithstanding anything in section 20 of the Customs Ordinance.

Sale of articles which have been passed free of duty or on which rebate of duty has been allowed.

6. Where any article which has been passed free of import duty under section 4, or on which a rebate of such duty has been allowed under section 5, is not required for the use for which it was imported or purchased and is sold, the officer in whose charge such article may be shall furnish the Principal Collector of Customs with the particulars of the sale thereof, and out of the proceeds of such sale, pay to the said Collector the duties which may be due thereon.

Validation of rebates of customs duty.

7. Any rebate of import duty allowed by the Principal Collector of Customs before the date of the commencement of this Ordinance in respect of any article referred to in section 2 is hereby declared to be and to have been for all purposes valid and lawful.

Passed in Council the Twentieth day of November, One thousand Nine hundred and Forty-two.

D. C. R. GUNAWARDANA,  
Clerk of the Council.

Assented to by His Excellency the Governor the First day of December, One thousand Nine hundred and Forty-two.

H. A. C. DOBBS,  
Acting Secretary to the Governor.