



THE CEYLON GOVERNMENT GAZETTE

EXTRAORDINARY

No. 10,126 — THURSDAY, JULY 20, 1950

Published by Authority

PART I: SECTION (I) — GENERAL

Government Notifications

THE REVENUE PROTECTION ORDINANCE

THE following Order made by the Minister of Finance in pursuance of the powers vested in him by section 2 of the Revenue Protection Ordinance is hereby published for general information.

Ministry of Finance,
Colombo, 20th July, 1950.

R. COOMARASWAMY,
for Permanent Secretary to the Ministry of Finance.

L. D.—B. 139/47
P. C. C.—A/434/1

THE REVENUE PROTECTION ORDINANCE

Order

WHEREAS the Cabinet has during the present session of Parliament approved of the introduction into the House of Representatives of a resolution whereby, if such resolution be carried :

- (I) the import duties payable on the goods specified in column I of Parts A and B of the Schedule hereto will be altered ;
- (II) the export duties payable on the goods specified in column I of Part C of that Schedule will be altered and export duty will be leviable on the goods specified in column I of Part D of that Schedule.

Now, therefore, in pursuance of the powers vested in me by section 2 of the Revenue Protection Ordinance (Chapter 191), read with the Proclamation under section 88 of the Ceylon (Constitution) Order in Council, 1946, published in *Gazette Extraordinary* No. 9,773 of September 24, 1947, I, Junius Richard Jayawardene, Minister of Finance, do hereby order the Principal Collector of Customs from midnight of 20th/21st July, 1950, to demand and levy—

- (a) on the goods specified in column I of Part A of the Schedule hereto (in lieu of the import duties payable thereon under the existing law), import duties at the General Rates set out in the corresponding entries in column III of that Part or, where Preferential Rates are leviable and payable under the provisions of Schedule A to the Customs Ordinance (Chapter 185) as amended by section 17 (1) of Ordinance No. 32 of 1941, at the Preferential Rates set out in the corresponding entries in column II of that Part ;
- (b) on the goods specified in column I of Part B of that Schedule (in lieu of the import duties payable thereon under the existing law), import duties at the General Rates set out in the corresponding entries in column III of that Part or where Preferential Rates are leviable and payable under the provisions of Schedule A to the Customs Ordinance (Chapter 185) as amended by section 17 (1) of Ordinance No. 32 of 1941, at the Preferential Rates set out in the corresponding entries in column II of that Part, increased in the case of each of those Rates by ten per centum thereof ;
- (c) on the goods specified in column I of Parts C and D of that Schedule (in the case of the goods specified in Part C in lieu of the export duties payable thereon under the existing law), the export duties set out in the corresponding entries in column II thereof, in addition to the export duties leviable or payable on those goods under any written law other than the Customs Ordinance.

J. R. JAYAWARDENE,
Minister of Finance.

Colombo, 20th July, 1950.

SCHEDULE Part A

<i>Column I</i> Goods	<i>Column II</i> Preferential Rate ad valorem Rs. c.	<i>Column III</i> General Rate ad valorem Rs. c.
Atomisers and insect sprayers (other than scent sprayers and parts, including equipment necessary for insect, pest and malaria control purposes)	Free	10%
Bee-keeping appliances and parts thereof	5 %	15 %
Biscuits	25 %	35 %

Column I Goods	Column II Preferential Rate		Column III General Rate	
	ad valorem	Rs. c.	ad valorem	Rs. c.
Boots and shoes—				
Canvas, rubber-soled			17½%	
Other	17½%		27½%	
Cakes	25%		35%	
Camphor			17½%	
Candles			35%	
Cards, playing	35%		45%	
Cereal foods (prepared) not elsewhere specified	15%		20%	
Cheese	10%		20%	
Chemicals, not elsewhere specified—				
Calcium carbide	15%		25%	
Cresylic creosote and high boiling tar acids shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of fungicides and insecticides...		Free	10%	
Disinfectants		Free	10%	
Insecticides and solvents therefor except Kerosene oil		Free	10%	
Weed killers		Free	10%	
Cocoa (prepared)			25%	
Coffee, mixed or unmixed, not elsewhere specified			35%	
Coffee substitutes, not elsewhere specified			35%	
Confectionery	25%		35%	
Cups and saucers, dishes and plates, not elsewhere specified—				
Aluminium	17½%		27½%	
Electric heating and cooking apparatus, irons and vacuum cleaners and washing machines and parts and accessories	17½%		27½%	
Electric lighting accessories and electrical goods and apparatus, not elsewhere specified	15%		25%	
Fish—				
Tinned, potted or preserved, not elsewhere specified	10%		20%	
Floor cloth			35%	
Flavouring essences including powders and oils			30%	
Food and drink (including feeding stuffs for animals) not elsewhere specified, except spirits, wine, beer, ale and porter and all other malt liquors			25%	
Fungicide		Free	10%	
Ghee				20 0
Ghee, substitutes for				20 0
Glass and manufactures wholly or mainly thereof, not elsewhere specified—				
Window and plate glass			15%	
Other			27½%	
Golf and tennis balls	25%		35%	
Haberdashery and millinery, ties, collars, corsets, brassiers and boot laces (excluding manufactures of natural silk and artificial silk and any admixtures where the natural silk and/or artificial silk content is not less than 50 per cent. by weight)	25%		30%	
Hats and caps, not elsewhere specified, other than wollen and felt			30%	
Hats, incomplete			30%	
Hosiery (excluding manufactures of natural silk and artificial silk and any admixtures where the natural silk and/or artificial silk content is not less than 50 per cent. by weight)	17½%		27½%	
Incandescent mantles	17½%		27½%	
Instruments, appliances and apparatus, and parts thereof, not elsewhere specified—				
Taximeters and parts thereof	7½%		17½%	
Insulating material—				
Fibre glass, silicate of cotton, prepared fibre slabs and expanded ebonite	17½%		27½%	
Jams, jellies and marmalades	15%		25%	
Joss sticks		per lb. inclusive of packing and labels		1 50
Leather and leather goods not elsewhere specified—				
Harness and saddlery	35%		45%	
Machinery—				
Agricultural machinery and component parts thereof, not elsewhere specified	5%		15%	
Brick making machinery and parts thereof	2½%		12½%	
Machinery including earth moving equipment, trailers and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for use in irrigation and agricultural schemes	5%		15%	
Refrigerators—				
Domestic (10 cu. ft. capacity and under) and component parts thereof	25%		30%	
Other, and component parts thereof	22½%		27½%	
Margarine			25%	
Meat, fish, poultry and game, frozen or refrigerated	15%		25%	

Column I Goods	Column II Preferential Rate ad valorem Rs. c.	Column III General Rate ad valorem Rs. c.
Meat, tinned, potted or preserved	15 %	25 %
Aluminium ware, of the following description which is shown to the satisfaction of the Principal Collector of Customs to have been imported for use in the rubber industry—		
Churns	2½ %	12½ %
Aluminium ware, not elsewhere specified	17½ %	27½ %
Bronze, brass, copper, delta metal, gun metal and yellow metal—		
Panel pins and escutcheon pins		17½ %
Iron and steel—		
Nail wire shown to the satisfaction of the Principal Collector of Customs to have been imported for the manufacture of nails	2½ %	12½ %
Receptacles and parts thereof shown to the satisfaction of the Principal Collector of Customs to have been imported for the export of concentrated rubber latex	5½ %	10½ %
Staples for use with barbed wire		2½ %
Wire, barbed	2½ %	12½ %
Manufactures wholly or mainly of, not elsewhere specified	17½ %	27½ %
Motor cycles and motor scooters including engines and chassis for motor cycles and motor scooters, magnetos and parts and enclosed splash proof accumulators for motor vehicles	30 %	37½ %
Vehicles driven electrically (other than tramcars) and parts thereof	25 %	32½ %
Musical instruments—		
Gramophones, phonographs and radiograms, and component parts and accessories	35 %	45 %
Nuts used as fruit, not elsewhere specified	25 %	35 %
Oil-cloth		22½ %
Oils, fats and greases, not elsewhere specified—		
Groundnut oil	per cwt.	15 0
Paper and manufactures not elsewhere specified—		
Blank clock cards	17½ %	27½ %
Calendars and diaries combined		60 %
Perfumery, cosmetics, powder and toilet preparations (except perfumed spirits)	30 %	40 %
Picture postcards		35 %
Pig products, frozen and other	15 %	25 %
Preserves, not elsewhere specified	25 %	35 %
Raisins	25 %	35 %
“Ruberoid” cement and compositions, “Bostik” adhesives and similar products		17½ %
Rubber manufactures, wholly or mainly of, not elsewhere specified—		
Latex foam cushioning and mattresses other than for motor vehicles	90 %	100 %
Soothers for infants		17½ %
Soap compounds and essential oils in containers of less than 4 oz. capacity	30 %	40 %
Soap compounds, not elsewhere specified	17½ %	27½ %
Sports materials, not elsewhere specified, other than games and athletic materials		35 %
Tarpaulins	20 %	30 %
Textiles and manufactures of textile materials—		
Artificial silk and synthetic fibre and manufactures thereof, including any admixtures where the artificial silk content is not less than 50 per cent. by weight—		
Apparel	35 %	45 %
Haberdashery and millinery	35 %	45 %
Piecegoods	15 %	25 %
Thread	15 %	25 %
Yarn	10 %	15 %
Other manufactures	30 %	40 %
Cotton lace and net excluding cotton mosquito netting and fishing nets and netting but including cotton curtain netting	15 %	25 %
Cotton thread for embroidery		15 %
Cotton yarn and twist for knitting banians and weaving textiles	2½ %	12½ %
Linen thread not elsewhere specified		15 %
Mixed material and other textiles not elsewhere specified—		
Handkerchiefs and others not elsewhere specified excluding handloom towels and towelling	17½ %	27½ %
Lace and net excluding mosquito netting and fishing nets and netting but including curtain netting	15 %	25 %
Yarn	5 %	15 %
Natural silk and manufactures thereof including any admixtures thereof where the natural silk and/or artificial silk content is not less than 50 per cent. by weight—		
Broadstuff	60 %	65 %
Thread	15 %	25 %
Yarn	10 %	15 %
Other	90 %	100 %

<i>Column I</i> Goods	<i>Column II</i> Preferential Rate ad valorem Rs. c.	<i>Column III</i> General Rate ad valorem Rs. c.
Woollen and worsted manufactures wholly or mainly of—		
Berlin	5 %	... 15 %
Carpets and floor rugs	30 %	... 40 %
Scarves, shawls and garments	30 %	... 40 %
Manufactures not elsewhere specified	17½ %	... 27½ %
Wattle Bark 35 %
All other goods not otherwise charged with duty or prohibited and not comprised in the Table of Exemptions hereinafter set forth 30 %

Part B

Extracts for tanning including wattle bark extract	15 %	... 20 %
Machine tools and parts thereof	10 %	... 20 %
Spirits citronella and industrial spirits shown to the satisfaction of the Principal Collector of Customs to have been imported for testing Citronella oil and deicing aircraft respectively	15 %	... 20 %
Linen canvas 25 %
Mixed material and other textiles not elsewhere specified—		
Blankets	15 %	... 25 %

Part C

<i>Column I</i> Goods	<i>Column II</i> Rs. c.	
Tea per 100 lb.	53 15	(whereof a sum of fifteen cents shall be deemed to be appropriated for the purposes specified in section 28 of the Medical Wants Ordinance)
*Rubber, raw per 100 lb.	15 75	(whereof a sum of seventy-five cents shall be deemed to be appropriated for the purposes specified in section 28 of the Medical Wants Ordinance)
*Rubber, latex per 100 lb. of dry rubber content	15 75	(whereof a sum of seventy-five cents shall be deemed to be appropriated for the purposes specified in section 28 of the Medical Wants Ordinance)

* Dry rubber content of rubber, raw and latex, to be determined in accordance with regulations made under section 61 (2) (f) of the Rubber Control Ordinance, No. 63 of 1938, and published in Gazette No. 8,422 of December 23, 1938.

Part D

Pepper per 100 lb.	Rs. c. 200 0
---------------------------	-----------------