

PARLIAMENT OF CEYLON

1st Session 1952



Food Subsidies Temporary Taxes Act, No. 23 of 1952

Date of Assent : September 27, 1952

** Printed on the Orders of Government
and published as a Supplement to Ceylon Government
Gazette Part II of October 3, 1952*

Printed at the CEYLON GOVT. PRESS, COLOMBO. To be
purchased at the GOVT. PUBLICATIONS BUREAU, COLOMBO
Annual Subscription (including Bills) Rs. 25, payable in
advance to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS
BUREAU, POST OFFICE BOX 500, Secretariat, Colombo 1

L. D.—CF. 8/52.

AN ACT TO PROVIDE FOR THE LEVY OF CERTAIN
TEMPORARY TAXES FOR FOOD SUBSIDIES.

[Date of Assent: September 27, 1952]

WHEREAS a sum of Rupees One hundred and sixty-one millions has been provided by Parliament for the purchase and distribution of food and other essential commodities including subsidies on essential foodstuffs and for loans and guarantees to non-Government agencies for the purpose of maintaining buffer stocks and for any agreed loss arising thereunder in the financial year, 1952-53:

AND whereas it is deemed desirable, in the conditions now obtaining, that all persons should be required to make a special contribution proportionate to their means:

AND whereas it is expedient that such contribution should be made by way of a temporary surcharge based on the amount of income tax leviable from taxpayers, and a temporary surcharge on import duty on imports of a non-essential character:

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Food Subsidies Temporary Taxes Act, No. 23 of 1952.

Short Title

2. (1) A tax (hereinafter referred to as "the temporary tax") shall, notwithstanding anything contained in any other written law or in any convention, grant or agreement, be charged, levied and recovered from and paid by every person who is chargeable with income tax for the year of assessment commencing on April 1, 1952, and the temporary tax to be levied from each such person shall be of an amount equal to ten per centum of the amount of the income tax payable by him for that year of assessment.

Temporary tax to be levied from persons liable to income tax.

(2) Notwithstanding anything in the provisions of sections 43, 44 and 46 of the Income Tax Ordinance, the amount of income tax which would be payable by any person if no account were taken of any set-off or relief under any of the aforesaid sections of that Ordinance shall be deemed for the purposes of this Act to be the amount of the income tax payable by him.

Cap. 188.

(3) For the purposes of the assessment, payment and recovery of the temporary tax, the provisions of Chapters X, XI, XII and XIII of the Income Tax Ordinance shall apply in all respects as though the temporary tax were income tax payable for the year of assessment commencing on April 1, 1952.

(4) Where any person is under section 84 of the Income Tax Ordinance entitled to have refunded, (otherwise than on account of any set-off or relief under section 43 or section 44 or section 46 of that Ordinance), any amount paid by him as income tax in excess of the amount with which he was properly chargeable for the year of assessment commencing on April 1, 1952, such person shall, if he has paid the temporary tax, be in addition entitled to have refunded an amount representing ten per centum of the amount refunded under that section.

(5) Save as otherwise expressly provided in this section, the temporary tax shall not for any purpose be deemed to be or treated as income tax or the profits tax charged and levied under the Profits Tax Act, No. 5 of 1948.

(6) In this section—

“ income tax ” means the tax charged and levied under the Income Tax Ordinance; and
“ year of assessment ” has the same meaning as in that Ordinance.

3. (1) An import duty (hereinafter referred to as the “ temporary import duty ”) shall be levied and paid upon goods of any class or description specified in the Schedule to this Act which are imported into Ceylon during the period beginning on the date of the commencement of this Act and ending on September 30, 1953, and the temporary import duty to be so levied and paid upon any such goods shall be at a rate equal to one-tenth part of the rate of the existing import duty leviable upon such goods.

(2) Sub-section (1) shall have effect as though it formed part of the Customs Ordinance, and the temporary import duty shall be levied and paid together with and in addition to the existing import duty.

(3) Nothing in the preceding provisions of this Act shall prevent or be deemed to prevent the passing by the House of Representatives of any resolution under section 9 of the Customs Ordinance increasing, reducing, abolishing or otherwise altering the temporary import duty or any existing import duty.

Temporary
import duty
on goods
specified in
Schedule.

Cap. 185.

(4) In this section, "existing import duty" means any import duty which was, immediately prior to midnight of September 19/20, 1952, leviable upon any goods by virtue of the Customs Ordinance or of any resolution passed thereunder.

SCHEDULE

(Section 3)

Goods liable to temporary import duty

Animals—

Dogs
Horses

Arms—

Firearms·

Guns

Single-barrel
Double-barrel

Pistols

Single-barrel, not
magazine
Double-barrel or
magazine

Revolvers

Rifles and carbines—

Single-barrel with magazine
Single-barrel without magazine
Double-barrel

Other

Air guns, air rifles and air pistols, not being toys
Aromatic chemicals and synthetic
essential oils, not elsewhere specified
Artificial leather cloth not elsewhere specified
Bath room fittings, not elsewhere specified—
Brass
Beer, ale & porter and all other malt liquors
Boots and shoes—
Canvas, rubber-soled
Other
Brooms·
Brushes—
Artists'
Cloth
Dental plate
Hair

- Iodine
 - Jewellers'
 - Nail
 - Painters' (decorators)
 - Scrubbing
 - Shaving
 - Shoe
 - Stencil
 - Throat and medical
 - Tooth
 - Other
- Cables, cordage, rope and twine, not elsewhere specified—
- Hemp
 - Jute
 - Manilla
 - Sisal
 - Other
- Camphor
- Canes and rattans
- Cards, playing
- Cider
- Cotton waste
- Cutlery—
- Knives, scissors, razors and other cutleryware including spoons and forks, but not including gold and silverware
- Diamonds
- Dry battery cells
- Dyes and dye stuffs—
- For dyeing textiles, wearing apparel and soap
 - Hair dye
 - Other
- Earthenware not elsewhere specified—
- Other
- Essential oils, not elsewhere specified (other than Ylang-ylang oil, vetiver oil and geranium oil)
- Explosives—
- Cartridges, filled or empty
 - Gun powder, fine (passing No. 10 standard mesh)
- Floor covering, not elsewhere specified
- Furniture and parts thereof, not elsewhere specified (excluding upholstery materials)—
- Complete
 - Parts—
 - Other
- Glass and manufactures wholly or mainly thereof, not elsewhere specified—
- Other
- Golf and tennis balls

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Gums and resins, not elsewhere specified—

Benjamin

Haberdashery and millinery, ties, collars, corsets, brassieres 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)

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)

Incandescent mantles

Leather and leather goods, not elsewhere specified—

Harness and saddlery

Machinery—

Refrigerators—

Domestic (10 cu. ft. capacity and under) and component parts thereof

Other, and component parts thereof

Malt and hops

Metals—

Iron and steel—

Manufactures wholly or mainly of, not elsewhere specified

Motor vehicles, trailers and tramcars and spare parts and accessories—

Motor cars and motor station wagons (not including motor lorries) and engines and chassis thereof:

(i) 12 horse power and under

(ii) Over 12 horse power and up to and including 18 horse power

(iii) Over 18 horse power

Enclosed splash-proof accumulators and batteries and parts, for motor vehicles

Musical instruments—

Gramophones, phonographs and radiograms, and component parts and accessories

Gramophone and phonograph records

Other, including automatic pianos and organs and component parts and accessories

Oil cloth

Oils, fats and greases, not elsewhere specified—

Linseed oil

Paper and manufactures thereof, not elsewhere specified—

Letter paper with printed or embossed headings, printed or embossed envelopes

Paper and cardboard, manufactures wholly or mainly of, not elsewhere specified

Perfumery, cosmetics, powder and toilet preparations including hair oils (except perfumed spirits)

Picture postcards

Pictures and prints, not elsewhere specified

Precious and semi-precious stones, except Ceylon stones and diamonds—

Cut—

Genuine

Precious and semi-precious stones, except Ceylon stones—

Un-cut

Rosin

Safes, iron and steel

Spirits (not being sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer)—

Gin

Rum

Spirits being sweetened or mixed so that the strength cannot be ascertained as aforesaid, namely—

Liqueurs and cordials

Unenumerated

Spirits denatured to the satisfaction of the Principal Collector of Customs

Stone, manufactures of, not elsewhere specified

Stoneware not elsewhere specified

Tallow and wax for candles

Tallow (other than tallow for candles)

Textiles and manufactures of textile materials—

Mixed material and other textiles not elsewhere specified—

Carpets and floor rugs

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

Other

Woollen and worsted, manufactures wholly or mainly of—

Carpets and floor rugs

Manufactures not elsewhere specified

Tobacco—

Manufactured—

Cigarettes

Cigars

Snuff

Manufactured tobacco not elsewhere specified, other than hooka and beedy tobacco and snuff

Toilet requisites, not elsewhere specified

Varnishes

Wattlebark

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Wax other than for candles, not elsewhere specified—

Beeswax
Bottling wax
Paraffin wax
Match wax

Wine, other than Sacramental—

Sparkling

Other—

In wood
In bottles

Wood and timber, manufactures wholly or mainly of, not
elsewhere specified