

PARLIAMENT OF CEYLON

1st Session 1960-61



Plumbago Export Duty (Special Provisions) Act, No. 17 of 1961

Date of Assent : April 25, 1961

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*Plumbago Export Duty (Special Provisions)
Act, No. 17 of 1961*

L. D.—O. 34/60.

AN ACT TO VALIDATE THE LEVY AND PAYMENT OF EXPORT DUTY ON PLUMBAGO AT A REDUCED RATE, TO ENABLE SUCH DUTY TO BE LEVIED AND PAID AT A REDUCED RATE, AND TO MAKE PROVISION FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

[Date of Assent: April 25, 1961]

WHEREAS by virtue of an Order duly made under section 2 of the Revenue Protection Ordinance, export duty on plumbago became leviable and payable at a reduced rate with effect from the twelfth day of November, 1959:

And whereas with effect from the fifth day of December, 1959, the export duty on plumbago became leviable and payable at the rate in operation immediately prior to the twelfth day of November, 1959, by virtue of the operation of the provisions of section 3 of that Ordinance:

And whereas it has now become necessary to validate the levy and payment of such reduced rate of export duty and to enable such export duty to be levied and paid at such reduced rate:

Be it therefore 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 Plumbago Export Duty (Special Provisions) Act, No. 17 of 1961.

Short title.

2. Notwithstanding anything in the Customs Ordinance or any resolution passed under section 9 of that Ordinance or any other written law, it is hereby declared that—

Validation
of levy and
payment of
export duty
on plumbago
at a reduced
rate.

(a) the export duty on plumbago shall be deemed, for all purposes, to have been validly leviable and payable at the rate of one rupee per hundredweight during the period which commenced on the twelfth day of November, 1959, and ends on the day immediately prior to the date of the commencement of this Act;

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(b) section 5 of the Revenue Protection Ordinance shall be deemed not to have applied to such duty; and

(c) such duty shall, for the purposes of the Customs Ordinance, be deemed to have been imposed by resolution of the House of Representatives under section 9 of that Ordinance.

Export duty
on plumbago
to be leviable
and payable at
a reduced rate.

3. (1) Notwithstanding anything in the Customs Ordinance or any resolution passed by the House of Representatives under section 9 of that Ordinance or any other written law,—

(a) the export duty on plumbago shall be leviable and payable at the rate of one rupee per hundredweight;

(b) section 5 of the Revenue Protection Ordinance shall not apply to such duty; and

(c) such duty shall, for the purposes of the Customs Ordinance, be deemed to be imposed by resolution passed by the House of Representatives under section 9 of the Customs Ordinance, and such duty may at any time be abolished, increased, reduced or otherwise altered by a like resolution or by an Order made under section 2 of the Revenue Protection Ordinance.

(2) Nothing in paragraph (c) of sub-section (1) shall be deemed or construed to prejudice or affect the operation of section 3 of the Revenue Protection Ordinance in the event of the export duty leviable and payable on plumbago by virtue of that sub-section being altered by an Order referred to in that paragraph.

Saving of
export duty
payable under
other written
law.

4. Nothing in the preceding provisions of this Act shall affect any export duty on plumbago leviable or payable under any written law other than the Customs Ordinance.