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2nd Session 1961-62



Revenue Protection Act, No. 19 of 1962

Date of Assent : May 26, 1962

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Revenue Protection Act, No. 19 of 1962

L. D.—O. 14/61.

AN ACT TO REPEAL THE REVENUE PROTECTION ORDINANCE AND TO ENACT NEW PROVISIONS OF LAW FOR THE PROTECTION OF THE PUBLIC REVENUE.

[Date of Assent: May 26, 1962]

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 Revenue Protection Act, No. 19 of 1962.

Short title.

2. (1) Where the Cabinet decides that a Bill or resolution should be introduced in the House of Representatives, being a Bill or resolution which will have the effect of—

Power of Minister to make Revenue Protection Orders.

(a) imposing any customs duty on any article for the time being not subject to such duty; or

(b) increasing or reducing the rate of such duty on any article for the time being subject to such duty; or

(c) abolishing such duty on any article for the time being subject to such duty,

the Minister may make an Order with a view to giving immediate legal effect to such decision pending that Bill becoming an Act of Parliament, or that resolution being passed by the House of Representatives, as the case may be.

(2) An Order made by the Minister under subsection (1) is in this Act referred to as a "Revenue Protection Order".

(3) A Revenue Protection Order shall come into force on such date as may be specified in the Order or, if no date is so specified, on the date on which it is made by the Minister.

(4) A Revenue Protection Order shall, so long as it remains in force, have the effect of law notwithstanding anything in the Customs Ordinance or any resolution passed by the House of Representatives thereunder and, if so expressly provided, notwithstanding the provisions of any other written law (other than the Customs Ordinance or such resolution) as may be specified in the Order.

(5) Every Revenue Protection Order shall be published in the *Gazette*.

When a Revenue Protection Order ceases to be in force.

3. A Revenue Protection Order shall cease to be in force—

- (a) on a date four months after the date on which such Order came into force; or
- (b) on the date of the rejection by the House of Representatives of the Bill or resolution which was the subject-matter of the decision in relation to which such Order was made; or
- (c) on the date of the withdrawal of such Bill or resolution from the House of Representatives; or
- (d) on the date on which the House of Representatives adjourns *sine die* the consideration of such Bill or resolution; or
- (e) on the date of the dissolution of Parliament; or
- (f) on the date on which such Bill (whether with or without modification) becomes an Act of Parliament, or such resolution (whether with or without modification) is passed by the House of Representatives, as the case may be,

whichever date is the earlier date.

Circumstances in which a Revenue Protection Order is void and of no effect.

4. So long as the Revenue Protection Order is for the time being in force in respect of any customs duty on any article, the Minister shall not make a subsequent Revenue Protection Order in respect of such duty on that article, and accordingly any such Order made by the Minister in contravention of the preceding provisions of this section shall be void and of no effect whatsoever.

Effect of a Revenue Protection Order.

5. So long as a Revenue Protection Order is for the time being in force in respect of any customs duty on any article, the Principal Collector shall,—

- (a) if such Order is an Order to demand and levy such duty on that article at the rate or rates specified in the Order, provisionally demand and levy such duty on that article at the rate or rates so specified, in lieu of such duty leviable on that article under the

Customs Ordinance or any resolution passed by the House of Representatives thereunder but, unless otherwise expressly provided in the Order, in addition to such duty leviable on that article under any written law other than the Customs Ordinance or such resolution; or

- (b) if such Order is an Order abolishing such duty on that article, provisionally not demand or levy such duty on that article.

6. Where a Revenue Protection Order in respect of any customs duty on any article ceases to be in force, the Principal Collector shall,—

- (a) if such Order has so ceased to be in force by virtue of the operation of any of the provisions of paragraphs (a) to (e) of section 3 and customs duty was leviable on that article on the day immediately preceding the date on which such Order came into force, demand and levy such duty at the rate which was in force on that day; or

- (b) if such Order has so ceased to be in force by virtue of the operation of the provisions of paragraph (f) of section 3 and was not an Order abolishing such duty on that article, demand and levy such duty at the rate specified in the Act of Parliament or the resolution referred to in that paragraph,

until the rate of such duty is altered, or such duty is abolished, under the provisions of this Act or any other written law applicable in that behalf.

7. (1) Where a Revenue Protection Order in respect of any customs duty on any article ceases to be in force, then, if—

- (a) such duty is required to be demanded and levied on that article on or after the date of such cessation at a rate higher than the rate at which such duty was so demanded and levied while such Order was in force, the Principal Collector shall be entitled to recover from the person from whom such duty was so demanded and levied the amount which would have been payable by such person as such duty if such duty had been demanded and levied at

Customs duty which may be demanded and levied when a Revenue Protection Order ceases to be in force.

Refunds and recoveries of customs duty.

such higher rate while such Order was in force, less any sum actually paid by such person as such duty while such Order was in force; or

(b) such duty is required to be demanded and levied on that article on or after that date at a rate lower than the rate at which such duty was so demanded and levied while such Order was in force, the person from whom such duty was so demanded and levied shall be entitled to a refund from the Principal Collector of the amount of such duty paid in excess by such person while such Order was in force; or

(c) no such duty is required to be demanded and levied on that article on and after that date but was so demanded and levied while the Order was in force, the person from whom such duty was so demanded and levied shall be entitled to a refund of the whole amount paid by such person as such duty while such Order was in force; or

(d) such duty is required to be demanded and levied on that article on and after that date but was not so demanded and levied while such Order was in force, the amount which would have been payable as such duty if it had been demanded and levied while such Order was in force at the rate in force on and after that date shall be recoverable by the Principal Collector from the person who would have been liable to pay such duty.

(2) The provisions of sub-section (1) shall have effect notwithstanding anything in section 5.

Repeal of
Chapter 250.

8. The Revenue Protection Ordinance is hereby repealed.

Saving of old
Revenue Protection
Orders.

9. Notwithstanding the repeal of the Revenue Protection Ordinance, any Order which was issued under section 2 of that Ordinance and was in force on the day immediately preceding the date of the commencement of this Act shall be deemed for all purposes to be a Revenue Protection Order made by the Minister under this Act, and accordingly shall continue in force until such time as it ceases to be in force in accordance with the provisions of this Act.

10. In this Act unless the context otherwise requires— Interpretation.

“customs duty” means any export duty or import duty;

“Principal Collector” means the Principal Collector of Customs and includes any Deputy or Assistant Collector of Customs, or any Officer of Customs.