

PARLIAMENT OF CEYLON

3rd Session 1949-50



Import & Export Duties (Special Provisions) Act, No. 16 of 1950

Date of Assent : March 31, 1950

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*Import and Export Duties (Special Provisions)
Act, No. 16 of 1950.*

L. D.—O. 43/49.

1/7/27 MFG.

AN ACT TO MAKE SPECIAL PROVISION DECLARING THE
IMPORT AND EXPORT DUTIES LEVIABLE ON CERTAIN
GOODS BETWEEN JULY 14, 1949, AND JANUARY 21,
1950.

[Date of Assent: March 31, 1950.]

BE it enacted by the King'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 Import and Export Duties (Special Provisions) Act, No. 16 of 1950.

Short title.

2. It is hereby declared that import duty on the goods specified in the Schedule to the Order under the Revenue Protection Ordinance published in *Gazette Extraordinary* No. 9,998 of July 14, 1949, shall be deemed for all purposes to have been leviable during the period commencing at midnight of July 14/15, 1949, and ending at midnight of September 1/2, 1949, at the rates set out in the Schedule to that Order, notwithstanding anything in the Revenue Protection Ordinance or the alteration, by the Order under that Ordinance published in *Gazette Extraordinary* No. 10,012 of September 1, 1949, or by the Resolution under section 9 of the Customs Ordinance published in *Gazette Extraordinary* No. 10,021 of September 26, 1949, of the rates at which the duty is leviable on such goods.

Validation
of levy of
import duty by
Order under
Chapter 191,
published on
July 14, 1949.

Cap. 185.

3. The Order under the Revenue Protection Ordinance published in *Gazette Extraordinary* No. 10,012 of September 1, 1949, shall, during the period commencing at midnight of September 1/2, 1949, and ending at midnight of September 25/26, 1949, be deemed for all purposes to have had effect as though—

Retrospective
modification
of Order under
Chapter 191,
published on
September 1,
1949.

(a) in the item relating to artificial silk and synthetic fibre and manufactures thereof, the words "weight of cotton or any other material" had been substituted for the words "weight of cotton";

(b) for the item "chinaware, earthenware and porcelainware not elsewhere specified",

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there had been substituted the item
“ chinaware, earthenware, porcelain-
ware, stoneware and manufactures of
stone not elsewhere specified ”; and

(c) the following new items had been included
therein :—

	<i>Preferential rate ad valorem.</i>	<i>General rate ad valorem.</i>
Linen yarn ...	...	5 per cent.
Linen book-binding thread ...	...	25 per cent.
Soil block makers (plan- tools and dibblers) and parts thereof ...	5 per cent. ...	10 per cent.

Validation of
levy of export
duty by Order
under Chapter
191, published
on December
20, 1949.

4. It is hereby declared that export duty on the goods specified in the Schedule to the Order under the Revenue Protection Ordinance published in *Gazette Extraordinary* No. 10,056 of December 20, 1949, shall be deemed for all purposes to have been leviable during the period commencing at midnight of December 20/21, 1949, and ending at midnight of January 20/21, 1950, at the rates set out in the Schedule to that Order, notwithstanding anything in the Revenue Protection Ordinance or the alteration, by the Order under that Ordinance published in *Gazette Extraordinary* No. 10,065 of January 20, 1950, or by Resolution under section 9 of the Customs Ordinance, of the rates at which the duty is leviable on such goods.