PARLIAMENT OF CEYLON

2nd Session 1966-67



# Customs (Amendment) Act, No. 34 of 1966

*Date of Assent: October 14, 1966*

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L. D.—O. 37/62.

AN ACT TO AMEND THE CUSTOMS ORDINANCE.

Chapter 235
Vol. VIII,
page 295.

[Date of Assent: October 14, 1966]

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:—

Short title.

**1.** This Act may be cited as the Customs (Amendment) Act, No. 34 of 1966.

Amendment of section 167 of Chapter 235.

**2.** Section 167 of the Customs Ordinance is hereby amended by the substitution, for the definition of the term " true wholesale market value ", of the following new definition:—

' " true wholesale market value ", in relation to any goods imported into Ceylon,—

(*a*) means, whether or not such goods were so imported at Colombo, the wholesale cash price, less trade discount, for which such goods or goods of the like kind and quality are sold, or capable of being sold, at Colombo at the time of importation without any abatement or deduction whatsoever except of the amount of the import duties payable on such goods; or

(*b*) means, if the wholesale cash price referred to in paragraph (*a*) is not ascertainable, the cost at which such goods or goods of the like kind and quality are capable of being delivered at the place of importation without any abatement or deduction whatsoever except of the amount of the import duties payable on such goods; '.