

PARLIAMENT OF CEYLON

3rd Session 1954-55



Tobacco Tax (Amendment) Act, No. 52 of 1954

Date of Assent : October 14, 1954

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L. D.—O. 21/54.

AN ACT TO AMEND THE TOBACCO TAX ACT,
No. 27 OF 1953.

[Date of Assent: October 14, 1954]

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 Tobacco Tax (Amendment) Act, No. 52 of 1954. Short title.

2. The following new sections are hereby inserted immediately after section 6, and shall have effect as sections 6A, 6B, and 6C, of the Tobacco Tax Act, No. 27 of 1953, hereinafter referred to as the "principal enactment":— Insertion of new sections 6A, 6B, and 6C in Act, No. 27 of 1953.

" Imported tobacco leaf.

6A. (1) No person who is registered as a manufacturer for the purposes of this Act shall have in his factory any quantity of imported tobacco leaf unless he has in his possession a duplicate of the bill of entry relating to the importation of that quantity of tobacco leaf into Ceylon.

(2) Every person who is registered as a manufacturer for the purposes of this Act shall, when requested to do so by any officer of the Excise Department of a rank not below that of Inspector, produce for inspection a duplicate of the bill of entry relating to any quantity of imported tobacco leaf kept in his factory.

Weights and weighing instruments to be kept in factories.

6B. Every person who is registered as a manufacturer for the purposes of this Act shall keep in his factory such weights and weighing instruments for weighing quantities of tobacco leaf as are in conformity with the standards established under any law for the time being in force relating to weights and measures and stamped as provided by such law, and, shall, when requested to do so by any officer of the Excise Department of a rank not below that of Inspector, weigh or cause to be weighed any quantity of tobacco leaf which is in such factory.