



PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA

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CUSTOMS (AMENDMENT)

ACT, No. 24 OF 1991

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[Certified on 20th June, 1991]

*Printed on the Orders of Government*

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**Customs (Amendment) Act, No. 24 of 1991**

[Certified on 20th June, 1991]

L.D.—O. 89/90

**AN ACT TO AMEND THE CUSTOMS ORDINANCE**

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows:—

1. This Act may be cited as the Customs (Amendment) Act, No. 24 of 1991. Short title.
2. Section 17 of the Customs Ordinance (hereinafter referred to as the "principal enactment") is hereby amended by the repeal of subsection (2) of that section and the substitution therefor of the following new subsection :—

(2) For the purpose of subsection (1) conversion of foreign currency values to the currency values of the Republic of Sri Lanka shall be made in accordance with such rates of exchange determined by the Director-General and published in the *Gazette*, as were prevailing on the date of presentation of the bill of entry relating to the goods on which the duty is payable.”. Amendment of section 17 of Chapter 235.
3. Section 22 of the principal enactment is hereby amended as follows:—
  - (a) by the renumbering of subsection (2) of that section as subsection (3) thereof; and Amendment of section 22 of the principal enactment.
  - (b) by the insertion immediately after subsection (1) of that section, of the following new subsection :—

“(2) Save as hereinafter provided, this section shall not apply to goods which have been used after importation.”. Amendment of section 22 of the principal enactment.
4. Section 52 of the principal enactment is hereby amended by the substitution, for the words "two thousand rupees", of the words "one hundred thousand rupees". Amendment of section 52 of the principal enactment.
5. Section 109 of the principal enactment is hereby amended by the substitution, for the words "sold by auction to", of the words "sold either by auction or tender to". Amendment of section 109 of the principal enactment.

Insertion of  
new section  
12 of the  
principal  
enactment.

6. The following new section is hereby inserted immediately after section 127B, and shall have effect as section 127C of the principal enactment:—

“Power to  
release on  
bail to be  
vested in  
High Court.

127C. No person suspected or accused of an offence under this Ordinance in respect of any goods the value of which exceeds one million rupees, shall be released on bail except by the High Court, in exceptional circumstances. The power conferred on the High Court by this section shall be exercised by the Judge of the High Court holden in the Zone within which the accused resides or the Judge of the High Court holden in the Zone within which the offence is alleged to have been committed.”.

Replacement  
of section  
145 of the  
principal  
enactment.

7. Section 145 of the principal enactment is hereby repealed and the following new section substituted therefor:—

“Recovery  
of  
penalties.

145. (1) Every penalty and forfeiture in a sum of money incurred under this Ordinance shall carry such rate of interest as may be prescribed by regulations made under this Act from the date on which such penalty or forfeiture is incurred to the date of payment.

(2) All penalties and forfeitures incurred under this Ordinance and any interest thereon may be sued for and recovered by an action instituted in the name of the Attorney-General in the District Court within the local limits of whose jurisdiction the party liable to such penalty or forfeiture resides. Sections 3, 4, 5, 6, 7, 8, 12, 13, 14, 15 and 23 of the Debt Recovery (Special Provisions) Act, No. 2 of 1990 shall, *mutatis mutandis*, apply to the institution and hearing of every such action.

(3) Where an action is instituted in a District Court under subsection (2) the Court shall give priority to hearing and disposal of such action, except where circumstances render it necessary for such other business to be disposed of earlier.”.

8. Section 154 of the principal enactment is hereby amended by the insertion, immediately after subsection (2) of that section, of the following new subsection :—

Amendment  
of section  
154 of the  
principal  
enactment.

“ (3) After institution of proceedings in the proper court in respect of any ships, boats, goods or other things the court, may, on the application of the Director-General of Customs and if the claimants do not object thereto, authorise such Director-General to dispose of such ships, boats, goods or other things and deposit the proceeds of sale in court. Where the claimants object to the disposal of such ships, boats, goods or other things the court may require the claimants to deposit cash security, equal to the market value (as assessed by such Director-General) of such ships, boats, goods or other things, in court.”.

9. Section 160 of the principal enactment is hereby repealed.

Repeal  
of section  
160 of the  
principal  
enactment.

10. Section 166 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words “one hundred rupees”, of the words “ten thousand rupees”.

Amendment  
of section  
166 of the  
principal  
enactment.

11. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

Sinhala  
text to  
prevail in  
case of  
inconsistency.