

PARLIAMENT OF CEYLON



1st Session 1952



Customs (Amendment) Act, No. 29 of 1952

Date of Assent : November 13, 1952

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AN ACT TO AMEND THE CUSTOMS ORDINANCE.

Chapter 185,
Vol. IV,
page 491

[Date of Assent: November 13, 1952]

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 Customs (Amendment) Act, No. 29 of 1952.

Short title.

2. Section 3 of the Customs Ordinance (hereinafter referred to as "the principal enactment") is hereby amended by the substitution, for the words "appointed by the Governor", of the words "appointed by the Minister".

Amendment of
section 3 of
Chapter 185.

3. Section 8 of the principal enactment is hereby amended as follows:—

Amendment of
section 8 of
the principal
enactment.

(1) by the re-numbering of that section as sub-section (1) of section 8; and

(2) by the addition, at the end thereof, of the following sub-section:—

"(2) A person making an inquiry under sub-section (1) may summon as a witness any other person whose evidence is necessary for the purposes of the inquiry; and a person who is summoned under this sub-section shall, if he does not comply with the summons or refuses to be sworn or affirmed or to give evidence, be guilty of an offence and liable to a fine not exceeding five hundred rupees."

4. The following new section is hereby inserted, in Part I, immediately after section 8, and shall have effect as section 8A of the principal enactment:—

Insertion of
new section
8A in the
principal
enactment.

"Collector,
&c., to call
upon persons to
produce
documents.

8A (1) The Collector or any officer of customs authorised in that behalf by him may, for the purpose of ascertaining or verifying any matter relative to the customs, by written order require any person to produce any books or documents in his possession before such date as may be specified in the order.

(2) A person who does not comply with an order issued to him under sub-section (1) shall be guilty of an offence and liable to a fine not exceeding five hundred rupees. ”.

Amendment of
section 22 of the
principal
enactment.

5. Section 22 of the principal enactment is hereby amended as follows:—

(1) by the re-numbering of sub-section (2) as sub-section (3) thereof; and

(2) by the insertion immediately after sub-section (1), of the following new sub-section:—

“ (2) Any petrol purchased or procured locally for the official or personal use of any of the following persons shall be exempted from the payment of import duties:—

(a) The diplomatic representative in Ceylon of a foreign State.

(b) The High Commissioner in Ceylon of any member of the Commonwealth.

(c) A representative or officer of the Government of any part of the Commonwealth or of any foreign State, temporarily resident in Ceylon for official purposes, in accordance with any arrangements made with the Government of Ceylon.

(d) A trade Commissioner in Ceylon for any part of the Commonwealth.

(e) A consular representative in Ceylon of a foreign State, if he is a citizen of the country represented and is not, and has not been, otherwise engaged in any business, occupation or profession in Ceylon.

(f) Such member of the staff of any person referred to in any of the foregoing paragraphs as may, for the purposes of this sub-section, be specified in a notification made by the Minister of Finance and published in the *Gazette*.

The exemption provided by the preceding provisions of this sub-section shall be granted to a person of the class or description specified in those provisions, if and only if, in the State of which he is a subject or citizen or in which he is domiciled, a similar exemption has been granted to persons of a corresponding class or description from Ceylon."

6. Section 23 of the principal enactment, as amended by Ordinance No. 32 of 1941, is hereby further amended as follows:—

Amendment of section 23 of the principal enactment.

(1) in the Proviso to sub-section (1), by the substitution, for the words "officer in whose charge", of the words "person in whose charge"; and

(2) in sub-section (3), by the substitution, for the word "officer", of the word "person".

7. Section 24 (3) of the principal enactment, as amended by Ordinance No. 8 of 1944, is hereby further amended by the substitution, for the words "persons making a temporary stay in the Island", of the words "visitors to the Island".

Amendment of section 24 (3) of the principal enactment.

8. Section 25 of the principal enactment is hereby amended, in paragraph (d) of the Proviso to sub-section (1), by the substitution, for the words "native vessel", of the words "sailing vessel or a vessel not exceeding three hundred tons burthen".

Amendment of section 25 of the principal enactment.

9. Section 40 of the principal enactment is hereby amended as follows:—

Amendment of section 40 of the principal enactment.

(1) in the marginal note to that section, by the substitution, for the words "any ship.", of the expression "any ship, &c."; and

(2) by the addition, at the end of the section of the following:—

"The owner of each such boat shall provide the Collector within such period as may be specified in that behalf by the Collector a statement setting out the quantity and description of the goods so laden, the person to whom and the place at which he has delivered those goods, and such other particulars as the Collector may, by written order issued to him not less than seven days before the expiration of the

aforesaid period, require him to furnish. Any such owner who fails to provide such statement within such period shall be liable to a penalty of one thousand rupees."

Amendment of section 49 of the principal enactment.

10. Section 49 of the principal enactment is hereby amended as follows:—

- (1) by the substitution, for the words "of such goods fairly written", of the words "of such goods, on a form of such size and colour as may be specified in that behalf by the Collector by notification published in the *Gazette*, and fairly written";
- (2) by the substitution for the words "containing the goods," of the words "containing the goods, and such other particulars as the Collector by that or a subsequent notification may require him to furnish,"; and
- (3) by the substitution, for the words "such packages, and shall pay down", of the words "such packages. If such person fails to deliver a bill of entry prepared as aforesaid, he shall be liable to a penalty of fifty rupees. Such person shall pay".

Amendment of section 50 of the principal enactment.

11. Section 50 of the principal enactment is hereby amended as follows:—

- (1) in paragraph (b) of the Proviso to that section, by the substitution, for the words "such delivery not been granted;", of the words "delivery been claimed on the presentation of the bill of entry,"; and
- (2) by the substitution, for paragraph (c) of the Proviso, of the following new paragraph:—
 "(c) if any sum of money imposed as a penalty be not duly paid, it shall be lawful for the officers of customs to refuse to pass any other goods imported by that importer until the said sum of money is paid."

Amendment of section 59 of the principal enactment.

12. Section 59 of the principal enactment is hereby amended as follows:—

- (1) by the substitution, for the words "of such goods fairly written", of the words "of such goods, on a form of such size and

colour as may be specified in that behalf by the Collector by notification published in the *Gazette*, and fairly written ”;

(2) by the substitution, for the words “ containing the goods,”, of the words “ containing the goods and such other particulars as the Collector by that or a subsequent notification may require him to furnish,”; and

(3) by the substitution, for the words “ such packages, and shall pay ”, of the words “ such packages. If such person fails to deliver a bill of entry prepared as aforesaid, he shall be liable to a penalty of fifty rupees. Such person shall pay ”.

13. The following new section is hereby inserted immediately after section 59, and shall have effect as section 59A, of the principal enactment:—

Insertion of new section 59A in the principal enactment.

“ Exportation prior to the presentation of the bill of entry.

59A. Notwithstanding anything contained in the last preceding section, it shall be lawful for the Collector, on application made in that behalf by an exporter of goods and subject to such conditions as may be imposed by the Principal Collector and notified in the *Gazette*, to permit the exportation of such goods prior to the presentation of the bill of entry for such goods:

Provided that—

(a) any misdescription or under-valuation appearing in the application shall render the exporter liable to the penalties imposed by this Ordinance for misdescription or under-valuation in the bill of entry;

(b) such permission to export shall not in any way be construed as a waiver of the Collector’s right to order forfeiture of the goods, if the goods have not already been shipped out of the Island, for any breach of this Ordinance committed in respect of the goods by the

exporter, or shall not relieve the exporter from any penalty or liability to which he would have been subject had the goods been exported after the presentation of the bill of entry; and

(c) if any sum of money imposed as a penalty be not duly paid, it shall be lawful for the officers of customs to refuse to pass any other goods brought for exportation by the exporter until the said sum of money is paid."

Amendment of section 68A of the principal enactment.

14. Section 68A of the principal enactment (inserted by Act No. 9 of 1949) is hereby amended in sub-section (5), by the substitution, for the words "such ship, shall", of the words "such ship, and any goods which are unlawfully carried therein or any goods which having been unlawfully carried therein are jettisoned therefrom, shall".

Amendment of section 103 of the principal enactment.

15. Section 103 of the principal enactment, as amended by Ordinance No. 8 of 1944, is hereby further amended, in sub-section (2) thereof, as follows:—

(a) in paragraph (b) of that sub-section, by the substitution, for the words "or recovery.", of the words "or recovery; and"; and

(b) by the addition, at the end of that sub-section, of the following new paragraph:—

"(c) require the furnishing of security in money for the payment of any duties, dues, fees or charges payable in respect of goods imported or exported before the presentation of the bills of entry for such goods."

Amendment of section 104 of the principal enactment.

16. Section 104 of the principal enactment is hereby amended as follows:—

(1) in sub-section (4) thereof, by the substitution, for the words "ninety days" of the words "thirty days"; and

(2) in the marginal note to sub-section (4), by the substitution, for the words "ninety days", of the words "thirty days".

17. Section 106 of the principal enactment is hereby amended as follows:—

Amendment of section 106 of the principal enactment.

- (a) by the re-numbering of that section as sub-section (1) of section 106; and
- (b) by the addition, at the end of that section, of the following sub-sections:—

“(2) Any passenger leaving the Island may be searched and his baggage examined by such officers, and in accordance with such directions, as the Collector may prescribe by notification published in the *Gazette*:

Provided that no female passenger shall be searched by any person other than a female duly authorised in that behalf by the Collector.

(3) If any prohibited or uncustomed goods are found concealed in the baggage of any passenger leaving the Island or upon his person or in any place in which they have been put by his direction or with his connivance either before or after embarkation, those goods shall be forfeited.”

18. Section 108 of the principal enactment is hereby amended as follows:—

Amendment of section 108 of the principal enactment.

- (1) by the substitution, for the words “three months”, of the words “thirty days”; and
- (2) in the marginal note thereto, by the substitution, for the words “three months”, of the words “thirty days.”

19. The following new section is hereby inserted immediately after section 108, and shall have effect as section 108A, of the principal enactment:—

Insertion of new section 108A in the principal enactment.

“Collector's power to order removal of goods from one warehouse to another.

108A (1) For the purpose of preventing the congestion of goods in any King's warehouse or in the customs premises, or if the Collector considers it expedient, he may by written order require any person who has deposited any goods in that warehouse or in such premises to remove them therefrom and deposit them in such other place within the customs premises as may be specified in the order within the period specified therein.

(2) A person who does not comply with

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an order issued to him under sub-section (1) shall be liable to a penalty of one thousand rupees.”.

Amendment of section 121 of the principal enactment.

20. Section 121 of the principal enactment is hereby amended by the substitution, for the words “on such goods,” of the words “on such goods or for any other purpose relative to the customs,”.

Insertion of new section 135A in the principal enactment.

21. The following new section is hereby inserted immediately after section 135, and shall have effect as section 135A, of the principal enactment:—

“Prohibition against the throwing overboard of goods, &c.

135A. If any person throws overboard any goods from a ship for the purpose of preventing the seizure thereof, he shall be guilty of an offence and liable to a fine not exceeding one thousand rupees; and if, in a prosecution for any such offence, it is proved to the satisfaction of the court that goods were thrown overboard while any officer of customs was on board in exercise of the powers conferred by section 65 or section 116 or section 135 of this Ordinance or in the course of an attempt by an officer of customs to seize the goods, it shall be presumed unless the contrary is proved that they were so thrown overboard for the purpose of preventing seizure.”

Insertion of new section 138B in the principal enactment.

22. The following new section is hereby inserted immediately after section 138A, and shall have effect as section 138B, of the principal enactment:—

“Goods not to be passed if incurred penalty is not paid.

138B. If any person fails to pay any sum of money which he, under this Ordinance, has forfeited, or becomes liable to forfeit or to pay as a penalty, the officers of customs may refuse to pass any goods which that person imports or brings into or is seeking to export or take out of Ceylon until that sum is paid:

Provided that nothing in the preceding provisions of this section shall be deemed to prohibit the recovery of such sum by the Collector under any other provision of law.”.

Amendment of section 140 of the principal enactment.

23. Section 140 of the principal enactment is hereby amended by the substitution, for the words “any port shall”, of the words “any port or of the territorial waters of Ceylon shall”.