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AN ACT TO AMEND THE CUSTOMS ACT, 1962

BE it enacted by the President of the Republic of Sri Lanka

1. This Act may be cited as the Customs (Amendment) Act, No. 2 of 2003.

2. Section 51 of the Customs Act, 1962, shall be amended by the substitution of the word "importer" for the word "person" in the proviso by the importer or his agent or by the importer or his agent as may be specified in the regulations published in the Gazette.

3. The following provisions shall have effect as from the date of enactment :—

When officer in doubt he may call for further information.

51A. If an officer has reason to believe that a person has made a false declaration in relation to the goods of entry, he may require the person to produce other proof of the value of the goods, including a receipt from the representative of the person payable in accordance with the

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Amendment of
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Insertion of new
section 52A in the
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Amendment of
section 101 of the
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(b) by the substitution of "defaced", of the

(c) by the addition of that subsection.

“(b) for assessment purposes

7. The following shall have effect as enactment :—

“Power to enter for the purpose of audit or examination of records.

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8. Section 167 of the Customs Act, 1962, as amended by the insertion of the word “customs house” of the

“document” include
electronic record
or copied on optical disc
by whatever name called

9. In the event of any discrepancy between the English and Tamil texts of this Bill,

10. Schedule E to the Customs Act, 1962, as amended, is hereby repealed and the following shall be substituted therefor :—

Provided that the provisions of the Schedule as substituted by this Bill shall be deemed to have been in force from the date of the repeal of the Schedule as then in force—

(a) shall be deemed to have been in force from the date of the repeal of the Schedule as then in force—

(b) may be repealed or amended at any time after the commencement of this Bill, but shall not be deemed to have been in force from the date of the repeal of the Schedule as then in force—

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- (ii) the usual costs or expenses incurred within Sri Lanka;
- (iii) where appropriate, the value of the goods under paragraph 2 of Article 8 ; and
- (iv) the customs duties payable by reason of the importation.

(b) If neither the imported goods nor the goods produced at or about the time of importation have a known value, the value shall subject otherwise to the provisions of paragraph 1 on the unit price at which the goods are sold in Sri Lanka immediately after the importation of the goods, or within a period of 90 days after such importation.

2. If neither the imported goods nor the goods produced in Sri Lanka in the condition in which they are imported have the customs value shall be the value of the goods after further processing by persons in Sri Lanka who are not the producers of such goods, due allowance being made for the costs and the deductions provided for in paragraph 1.

Article 6

1. The customs value of goods imported into Sri Lanka under Article shall be based on a cost or value, which shall be the sum of—

- (a) the cost of value of the goods as actually employed in production;
- (b) an amount for profit and general expenses reflected in sales prices of similar goods being valued when exported for exportation for exportation;
- (c) the cost or value of the goods as provided in paragraph 2 of Article 5.

2. The Director General of Customs may require any person not resident in Sri Lanka to provide any account or other record of the cost or value of the goods. However, information for the purposes of determining the cost or value of the goods may be verified in another country if the agreement of the producer of the goods or the Government of the country of origin is obtained for the investigation.

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Customs (Amendment) Bill

(b) the value, appertaining to goods or services where such goods or services are of charge or at the time of production and sale, that such value has been payable :—

(i) materials incorporated in the goods;

(ii) tools, dies, and patterns of the impo

(iii) materials and goods ;

(iv) engineering drawings and sketches necessary for the manufacture of the goods;

(c) royalties and fees payable by the buyer must paid for the sale of the goods, and fees are not in

(d) the value of any payment made for disposal or use of the goods indirectly to the seller;

(e) the following cost

(i) The cost of transport to Sri Lanka ;

(ii) Loading, unloading, and the transport of the goods and

(iii) The cost of insurance

2. Additions to the price payable for the goods under this Article only on the basis of

3. No addition shall be made in determining the customs value

Article

1

Customs (Am)

- (c) they are employed
- (d) any person directed by one or more of them or by any of them ;
- (e) one of them directed by both of them or by a third person ;
- (f) together they directed by a third person ;
- (g) they are members of a firm ;

Persons who are associated with the sole agent, sole distributor or the other shall be deemed to be included in the above categories if they fall within the above categories.

Article 10

Notwithstanding the provisions of the approval of the Cabinet or for any other reason, by C as may be specified in that duties on those goods shall be

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