



**PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA**

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**CUSTOMS (AMENDMENT)  
ACT, No. 9 OF 2013**

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**[Certified on 22nd March, 2013]**

*Printed on the Order of Government*

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*Customs (Amendment) Act, No. 9 of 2013*

[Certified on 22nd March, 2013]

L. D.—O. 24/2013.

AN ACT TO AMEND THE CUSTOMS ORDINANCE (CHAPTER 235)

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. 9 of 2013. Short title.
- 2.** Section 10 of the Customs Ordinance (Chapter 235) (hereinafter referred to as the “principal enactment”) is hereby amended by the addition immediately after subsection (1) thereof, of the following new subsections:- Amendment of section 10 of the Chapter 235.
- “(1A) Where there is a dispute relating to the imposition or exemption of customs duty on any goods, any condition or exception to the payment of customs duty on any goods or clarification or description of the goods, imported into or exported from Sri Lanka, the importer or exporter of such goods as the case may be may make an application forthwith to the Director-General for determination.
- (1B) The Director-General shall, within ninety days from the date of receipt of such application determine any application made to him under subsection (1A).
- (1C) (a) Where the Director-General fails to intimate the determination within the time period specified in subsection (1B) to the importer or exporter as the case may be; or
- (b) Any person who is aggrieved by such determination,
- may, within thirty days from the expiration of the time period specified in subsection (1B) or from the date of receipt of such determination as the case may be, appeal

to the Tax Appeals Commission established under the provisions of the Tax Appeals Commission Act, No. 23 of 2011.”.

Sinhala text to prevail in case of inconsistency.

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

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