



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

CUSTOMS (AMENDMENT)

A

BILL

to amend the Customs Ordinance (Chapter 235)

*Presented by the Prime Minister and Minister of Buddha Sasana and
Religious Affairs on 08th March, 2013*

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Ordered by Parliament to be printed

[Bill No. 218]

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STATEMENT OF LEGAL EFFECT

Clause 2 : This clause amends the section 10 of the Customs Ordinance (hereinafter referred to as the “principal enactment”) and the legal effect of that section as amended is to provide for an appeal relating to imposition of tax under section 10 to the Tax Appeals Commission established under Tax Appeals Commission Act.

Clause 3 : This clause amends section 153 of the principal enactment and the legal effect of that section as amended is to provide for the distribution of reward fund among the officers and servants of Customs service and the informers, and for capacity Development activities of the Customs under the guidelines made by Minister.

Customs (Amendment)

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. 2013. Short title.

5 2. Section 10 of the Customs Ordinance (Chapter 235) (hereinafter referred to the “principal enactment”) is hereby amended by addition immediately after subsection (1) thereof, of the following new subsections:- Amendment of section 10 of the Chapter 235.

10 “(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).

20 (1c) (a) Where the Director-General fails to intimate the determination within the time period specified in subsection (1A)to the importer or exporter as the case may be; or

25 (b) Any person who is aggrieved by such determination,

may, within thirty days from the expiration of the time period specified in subsection (1A) 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.”.

3. Section 153 of the principal enactment is hereby
 5 amended, by the repeal of paragraph (b) of subsection (2) of
 that section and the substitution therefor, of the following:-
- Amendment
 of section
 153 of the
 Principal
 Enactment.
- “(b) (i) the other half into the reward fund which shall
 be administered by the Director-General in
 accordance with guidelines to be issued by the
 10 Minister, on the distribution among officers and
 servants employed in the service of Customs and
 the informers, and for capacity development
 activities of the Customs.
- (ii) all amounts remaining out of sums allocated for
 15 capacity development activities in sub-paragraph
 (i) shall, at the end of each financial year be remitted
 to Deputy Secretary to the Treasury.
- (iii) every guidelines issued by the Minister under this
 paragraph shall be published in the *Gazette*.”.
- 20 4. 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.

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