



**EXPORT DUTY (SPECIAL PROVISIONS)
LAW, No. 15 OF 1977**

OF

THE NATIONAL STATE ASSEMBLY

[Certified on 15th November, 1977]

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Export Duty (Special Provisions) Law, No. 15 of 1977

[Certified on 15th November, 1977]

L.D.—O. 36/77.

A LAW TO ENABLE THE LEVY AND PAYMENT OF EXPORT DUTY ON GOODS EXPORTED IN FULFILMENT OF CONTRACTS REGISTERED PRIOR TO NOVEMBER 15, 1977, UNDER SECTION 11 OF THE CUSTOMS ORDINANCE, AT THE RATE APPLICABLE AT THE TIME OF EXPORTATION OF SUCH GOODS.

BE it enacted by the National State Assembly of the Republic of Sri Lanka as follows :—

1. This Law may be cited as the Export Duty (Special Provisions) Law, No. 15 of 1977.

Short title:

2. (1) Where—

(a) a contract (hereinafter referred to as “the export contract”) has been registered prior to the midnight of November 15/16, 1977, as provided in section 11 of the Customs Ordinance ; and

Special provision regarding export duty payable on goods exported in fulfilment of contracts registered prior to November 15, 1977, under section 11 of the Customs Ordinance.

(b) any goods are exported on or after the midnight of November 15/16, 1977, in fulfilment of the export contract,

export duty shall, notwithstanding anything in the aforesaid section 11 of the Customs Ordinance, be charged, levied and paid on such goods at the rate which is applicable at the time of exportation of such goods, unless the exporter furnishes proof to the satisfaction of the Collector that he has entered into a valid contract with a commercial bank in Sri Lanka, prior to the midnight of November 15/16, 1977, for the purchase by such bank, of the foreign exchange which will accrue to such exporter from the export contract.

(2) In this Law, “Collector” has the same meaning as in the Customs Ordinance.

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