

No. 20 of 1892.

An Ordinance for exempting from Customs Duty certain articles imported or purchased for the use of Her Majesty's Naval and Military Forces.

(See No. 17 of 1869.)

Preamble.

WHEREAS it is expedient to provide for exempting from customs duty certain articles imported or purchased for the use of Her Majesty's naval and military forces and for paying a rebate of such duty : Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows :

Articles exempted from customs duty.

1 From and after the first day of January, 1893, the following articles shall be exempted from payment of customs duty :

- (a) Articles of every description imported or supplied by sea or inland carriage or navigation for the public use of Her Majesty's regular military and naval forces, and all articles sold for the public use of Her Majesty's regular military and naval forces, though not directly imported for that purpose ;
- (b) All wines, spirits, and stores which are imported or purchased or procured locally for the use of the Naval Commander-in-Chief when residing in the colony, or which are supplied from Her Majesty's dockyard at Trincomalee for the use of his servants and of the sailors on duty at his place of residence :

(c) Articles, clothing, and material for clothing imported for the use in athletic sports and games of Her Majesty's regular military or naval forces in Ceylon ;

(d) Articles imported, purchased, or procured for the use of any canteen of Her Majesty's regular military or naval forces in Ceylon.

2 (1) Upon the production of a certificate from such naval or military officer as the Governor may from time to time authorize by notification in the *Government Gazette* to issue the same, the collector of customs shall pass free from duty the articles hereinbefore exempted, or, in the event of the duty having been paid, he shall allow a rebate of such duty.

Certificate from naval or military officer required for exemption or payment of rebate.

Provided that if such articles shall not be required for the use for which they were imported or purchased as aforesaid, and shall be sold, the same shall be liable to and be charged with such and the same duties of customs as may by law be payable or charged on the like articles ; and the officer in whose charge such articles may be shall furnish the collector of customs with the particulars of the sale thereof, and out of the proceeds of the same pay to the said collector the duties which may be due thereon.

Proviso.

(2) The rebate shall be paid out of the duties received by the collector of customs, anything in section 16 of the Ordinance No. 17 of 1869 to the contrary notwithstanding.

Rebate.

(3) The certificate required by this section shall be in such form as the Principal Collector of Customs shall from time to time prescribe.

Form of certificate.

3 The Ordinance No. 5 of 1884, intituled "The Customs Duties Amendment Ordinance of 1884," is hereby repealed.

Repeal.

5th December, 1892.
