

*Customs.***No. 5.—1884.**

**An Ordinance to amend Ordinance No. 17 of 1869, intituled  
 "An Ordinance for the General Regulation of  
 Customs in the Island of Ceylon."**

ARTHUR GORDON.

**W**HEREAS it is expedient to amend the Laws of this Colony as regards the exemption from Customs Duties of Stores supplied for the public use of Her Majesty's Forces in this Colony: Be it therefore enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the "Customs Duties Amendment Ordinance of 1884," and shall be read as one with the Ordinance No. 17 of 1869, hereinafter called the principal Ordinance.

2. Articles of every description imported or supplied by sea or inland carriage or navigation for the public use of Her Majesty's forces, and all articles sold for the public use of Her Majesty's troops, though not directly imported for that purpose, shall be exempt from duty, and in the event of the duty having been paid thereon, the Collector of Customs shall allow a rebate of such duty upon application being made to him in the manner hereinafter provided; such rebate shall be paid out of the duties received by the Collector; anything in the 16th section of the principal Ordinance to the contrary notwithstanding.

3. Whenever articles ordinarily liable to duty are supplied under contract for the use of Her Majesty's troops, the following course shall be pursued:—

- (1) The Senior Commissariat Officer in the Colony shall cause a statement to be prepared, to which his signature shall be attached, detailing the articles to be imported, and specifying the vessel in which they have arrived or are to arrive.
- (2) Such statement shall be forwarded by the Senior Commissariat Officer to the Principal Collector of Customs at Colombo, who shall upon the receipt thereof issue an order under his hand authorizing the admission of the supplies detailed in such statement free of duty, and shall return such statement together with his order thereon to the Senior Commissariat Officer aforesaid.
- (3) The Senior Commissariat Officer shall thereupon transmit such statement, and the Collector of Customs' order thereon to the Commissariat Officer who is to receive the supplies, and who shall deliver the same to the Collector of Customs at the port where the goods are to be landed; such Commissariat Officer shall give a receipt in duplicate for the articles delivered to him under the superintendence of the officers of Customs.

4. No greater quantity of goods than shall be mentioned in such statement shall be landed, unless sanction in writing of the Senior Commissariat Officer shall have been previously obtained therefor.

5. All articles imported for the purpose of being supplied under contract for the use of Her Majesty's troops shall be liable to the same examinations and form of entry as is required by the

Preamble.

Short Title.

All articles imported for public use of Her Majesty's forces to be exempt from duty.

Procedure to obtain exemption for such articles when supplied under contracts.

Excess over quantity stated may be landed on responsibility of Commissariat. Articles supplied under contract to be subject to

*Customs.*

Customs rates in all other respects save payment of duty.

Levy of duty on articles imported for Her Majesty's forces but not used by them.

Procedure in making applications for rebate.

Repeal of certain sections of previous Ordinances.

principal Ordinance for goods imported in the due course of trade, and the same shall be landed only in the usual hours of business and in the presence of an officer of the Customs, except in cases of emergency when the Senior Commissariat Officer shall apply to the Government of this Colony for a special order in that behalf under the hand of the Colonial Secretary.

6. The Heads of the Military Departments concerned shall furnish the Senior Commissariat Officer with quarterly certificates of the articles and quantities imported duty free which have been actually used or retained for army service; and the Senior Commissariat Officer shall forthwith apprise the officers of the Customs of the particular quantities and the description of the articles returned to the contractors or sold or otherwise not used or retained for army service, in order that they may be enabled to levy and claim the duty thereon, and the duties which but for the passing of this Ordinance would have been leviable, shall forthwith become leviable upon the articles so returned, sold or not used or retained as aforesaid.

7. Whenever a rebate of duty is to be applied for under section 2 of this Ordinance, the aforesaid Heads of Departments shall furnish the Senior Commissariat Officer with quarterly certificates of the articles and quantities actually used for army service on which duty is to be repaid; and the Senior Commissariat Officer shall countersign such certificates, and transmit them with an application in writing to the Principal Collector of Customs for a rebate of the duties which had been paid in respect of such articles.

8. Section 6 of Ordinance No. 12 of 1867, intituled "An Ordinance to provide for the Military expenditure of the Colony," is hereby repealed, and sections 16 and 37 of the principal Ordinance shall not apply to articles nor supplies in respect of which the duties have been remitted or rebated under this Ordinance, save such articles as are declared to be liable to duty under section 6 hereof. Provided that nothing in this section shall affect

- (a) the past operation of the principal Ordinance or of any enactment hereby repealed, or anything duly done or suffered under the said Ordinance or under any enactment hereby repealed; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred thereunder; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment thereof or hereby repealed; or
- (d) any legal proceeding or remedy in respect of any such right, privilege, liability, penalty, forfeiture or punishment as aforesaid.

Passed in Council the Fourth day of January, One thousand Eight hundred and Eighty-four.

J. A. SWETTENHAM,  
Clerk to the Council.

Assented to by His Excellency the Governor, the Fourth day of February, One thousand Eight hundred and Eighty-four.

J. DOUGLAS,  
Colonial Secretary.