

CHAPTER 235

CUSTOMS (AMENDMENT)

AN ACT TO AMEND THE CUSTOMS ORDINANCE.

Acts
Nos. 25 of 1958,
29 of 1966,
34 of 1966.

[Section 2—19th July, 1958.]

[Sections 3 and 4—14th October, 1966.]

1. This Act may be cited as the Customs (Amendment) Act.

Short title.

2. Section 128 of the Customs Ordinance, hereinafter referred to as the "principal enactment", is hereby repealed and the following new section substituted therefor :—

Replacement
of section 128
of Chapter
235.

[§ 2, 25 of 1958.]

"Power to enter and search certain premises and seize certain goods and documents, &c.

128. (1) The Collector or any officer of customs authorized in that behalf in writing by the Collector may—

(a) at all reasonable hours by day or night enter and search any building or place in which he suspects there are—

(i) any uncustomed goods,

(ii) any goods enumerated in the table of prohibitions and restrictions in Schedule B and imported or brought into the Island contrary to the prohibitions and restrictions referred to in that Schedule, or

(iii) any books of accounts or other documents containing any evidence relating to an offence under this Ordinance which, or which he suspects, has been or is being committed ;

(b) break open any door, vault, chest, trunk, package or other place of storage which he may consider reasonably necessary to break for the purpose of exercising his powers under the preceding provisions of this subsection ; and

(c) where he discovers any such goods, books or documents, seize and store them in a place of security selected by the Collector.

(2) The Collector or any officer of customs referred to in subsection (1) may request any person in charge or occupation of any building or place specified in paragraph (a) of that subsection to assist the Collector or such officer to enter and search that building or place in the exercise of the powers of the Collector or such officer under that subsection, and if such person when so requested fails to assist the Collector or such officer, he shall be guilty of an offence.

(3) If any person obstructs the Collector or an officer of customs referred to in subsection (1) in exercising any power under that subsection, he shall be guilty of an offence.

(4) A person who is guilty of an offence under subsection (2) or subsection (3) shall be liable on conviction to a fine not exceeding one thousand rupees.”.

3. Section 167 of the principal enactment is hereby amended by the substitution, for the definition of the term "true wholesale market value", of the following new definition :—

Amendment
of section 167
of the
principal
enactment.
[§ 2, 34 of 1966.]

"true wholesale market value", in relation to any goods imported into Ceylon,—

- (a) means, whether or not such goods were so imported at Colombo, the wholesale cash price, less trade discount, for which such goods or goods of the like kind and quality are sold, or capable of being sold, at Colombo at the time of importation without any abatement or deduction whatsoever except of the amount of the import duties payable on such goods ; or
- (b) means, if the wholesale cash price referred to in paragraph (a) is not ascertainable, the cost at which such goods or goods of the like kind and quality are capable of being delivered at the place of importation without any abatement or deduction whatsoever except of the amount of the import duties payable on such goods ;".

4. Schedule A to the principal enactment is hereby amended by the substitution, for all the words from "consigned from, the United Kingdom" to "Togoland under British Mandate.", of the following words :—

Amendment
of Schedule A
to the
principal
enactment.
[§ 2, 29 of 1966.]

"Consigned from—

- (1) Great Britain and its Dependencies ;
- (2) the following other members of the Commonwealth :—
 - (a) Canada,
 - (b) Australia,
 - (c) New Zealand,
 - (d) India,
 - (e) Pakistan,
 - (f) Malaysia,

- (g) Sierra Leone,
 - (h) Jamaica,
 - (i) Malawi,
 - (j) Zambia,
 - (k) Southern Rhodesia,
 - (l) Cyprus,
 - (m) Trinidad and Tobago,
 - (n) Uganda ;
- (3) South Africa ; and
- (4) the Republic of Ireland.”.