No. 15 of 1961

RUBBER EXPORT DUTIES (SPECIAL PROVISIONS)

An Act to validate the Levy and payment of export duties on Rubber at increased rates and of fees in respect of licences for the export of Rubber and to make provision for matters connected therewith or incidental thereto.

[25th April, 1961.]

WHEREAS, by virtue of an Order duly made under section 2 of the Revenue Protection Ordinance, the export duties on rubber became leviable and payable at certain increased rates with effect from the 10th day of September, 1959:

And whereas, by virtue of two Orders made in supposed pursuance of the aforesaid section 2, the export duties on rubber became leviable and payable at certain further increased rates during the period ending on the 17th day of December, 1959:

And whereas with effect from the 18th day of December, 1959, the export duties on rubber became leviable and payable at the rates in operation immediately prior to the 10th day of September, 1959, and fees in respect of licences for the export of rubber became leviable and payable by virtue of regulations made in supposed pursuance of the provisions of the Imports and Exports (Control) Act:

And whereas no resolutions in respect of the aforesaid Orders were in fact passed by the House of Representatives under section 10 of the Customs Ordinance:

And whereas it has now become necessary to validate the levy and payment of such increased rates of export duties: And whereas it has now become necessary to validate the levy and payment of such fees:

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Rubber Export Duties (Special Provisions) Act, No. 15 of 1961.

Short title.

2. Notwithstanding anything in the Customs Ordinance or any resolution passed under section 10 of that Ordinance or any other written law, it is hereby declared that—

Validation of levy and payment of export duties on rubber at increased rates.
Cap. 235.

(a) export duties on the goods specified in column I of the First Schedule to this Act shall be deemed, for all purposes, to have been validly leviable and payable at the rates specified in the corresponding entries in column II of that Schedule during the periods specified in the corresponding entries in column III of that Schedule;

Cap. 250.

- (b) section 4 of the Revenue Protection Ordinance shall be deemed not to have applied to such duties; and
- (c) such duties shall, for the purposes of the Customs Ordinance, be deemed to have been imposed by resolution of the House of Representatives under section 10 of that Ordinance.

3. Notwithstanding anything in the Imports and Exports (Control) Act, it is hereby declared that fees in respect of licences for the export of rubber shall be deemed, for all purposes, to have been validly leviable and payable under that Act at the rates specified in the Second Schedule to this Act during the period commencing on the 18th day of December, 1959, and ending at midnight of 23/24 November, 1960. Any sum due by way of licence fees which has not been paid or

Validation of the levy and payment of fees in respect of export licences for rubber. Cap. 236.

RUBBER EXPORT DUTIES (SPECIAL PROVISIONS)

recovered on that date may be recovered by the Rubber Commissioner in like manner as a debt due to the Crown.

Export duties pavable under other written law. Cap. 235. Cap. 226.

4. Nothing in the preceding provisions of this Act shall affect any export duties on rubber or rubber latex leviable or payable under any written law other than the Customs Ordinance or the Medical Wants Ordinance.

FIRST SCHEDULE

I Goods	II Rates of Export Duty	III
Crepe rubber of every description, other than scrap crepe		rom 10th September, 1959 to 5th November, 1959, inclusive
Sheet rubber of every description	-	om 10th September, 1959 to 11th November, 1959, inclusive.
Rubber, latex	Rs. 28 per 100 lb. of Fr dry rubber content	rom 10th September, 1959 to 11th November, 1959, inclusive.
Scrap crepe rubber	Rs. 28 per 100 lb	From 10th September, 1959 to 11th November, 1959, inclusive
Scrap rubber other than scrape	p Rs. 28 per 100 lb	From 10th September, 1959 to 11th November, 1959, inclusive
Crepe rubber of every description other than scrap crepe	n, Rs. 38 per 100 lb	From 6th November, 1959 to 17th December, 1959, inclusive
Sheet rubber of every description	Rs. 38 per 100 lb	From 12th November, 1959 to 17th December, 1959, inclusive
Rubber, latex	Rs. 38 per 100 lb. of dry rubber content	From 12th November, 1959 to 17th December, 1959, inclusive
Scrap crepe rubber	Rs. 38 per 100 lb	From 12th November, 1959 to 17th December, 1959, inclusive.
Scrap rubber other than scrap crepe	p Rs. 38 per 100 lb	From 12th November, 1959 to 17th December, 1959, inclusive.

SECOND SCHEDULE

Rate of licence fees

A fee, in respect of the quantity of rubber specified in each licence, calculated at the rate of 18 cents for each pound.