

## PART II

# LEVYING OF CUSTOMS DUTIES

Duties to be levied and power of parliament to modify duties.

10. The several duties of customs, as the same are respectively inserted, described, and set forth in figures in the table of duties (Schedule A) shall be levied and paid upon all goods, wares, and merchandise Imported into or exported from Sri Lanka

Provided that -

(a) Parliament may from time to time, by means of a resolution duly passed at any public session, increase, reduce, abolish, or otherwise alter the customs duty leviable on any goods imported into or exported from Sri Lanka or into or from any specified port therein, or subject to such terms or conditions, if any, as may be expressed in the said resolution, may impose customs duty upon any goods so imported or exported whereon customs duty at the time when such resolution is passed is not leviable ; or may add to, rescind, or vary any of the conditions, in the said Schedule as exempt from customs duty or may add to, rescind, or vary any of the conditions, exceptions, or provisions of the said Schedule with regard to the payment of customs duty; or may amend or alter the provisions of the said Schedule by the deletion of references to goods stated therein to be exempt from import duty, or by specifying that goods of any class or description shall, subject to such terms and conditions as may be expressed in resolution, be exempt from export duty, or by adding to, deleting from or in any manner varying the classification or description of goods specified in the said Schedule or any provision contained therein relating to any such goods, whether or not the duty on such goods is varied, imposed or abolished by the resolution;

(b) No such resolution shall take effect unless it shall have been notified in the *Gazette*;

(c) Express reference in the said Schedule to any customs duty leviable on any goods imported into or exported from Sri Lanka shall not affect or be deemed to affect any royalty, cess or duty, by whatsoever name called, which is leviable or payable on the importation or exportation of such goods under any written law other than this Ordinance.

Surcharge to be levied on imported goods where expedient. (83,83 of 1988)

10A. (1) In addition to any duties leviable under this Ordinance, the Minister may with the approval of the Cabinet of Ministers. by Order published in the *Gazette*. levv a (3(1), Law 35 of 1974)

surcharge on the customs duty payable on such imported goods as are specified in such Order, at such rates and for such periods as are specified in such Order, if he deems it expedient in the interest of the national economy to do so. (83,83 of 1988)

- (2) Every Order made by the Minister under subsection (1) shall come into force on the date of such Order. Every such order shall be published in the *Gazette* and shall, as soon as may be after its publication in the *Gazette* be tabled in Parliament. Parliament may by resolution revoke any Order made by the Minister under this section within sixty days of the publication of such Order in the *Gazette*. and in the computation of such period of sixty days no account shall be taken of any period during which Parliament stands prorogued or dissolved. Where any such Order is revoked any sum paid in pursuance of such order shall be refunded. (9, Law 35 of 1974) (83,83 of 1988)

**11. (1) Any resolution under section 10 imposing export duty-**

- (a) May impose upon any goods duty at rates varying in occurrence with fluctuations in the world market price of the goods; and
- (b) May provide for the estimation from time to time by the Director-General of the amount which shall be deemed, for the purposes of the application of the resolution, to be the world market price of the goods to which it applies (83,83 of 1988)

- (2) Where in terms of subsection (1) of this section export duty on any goods is imposed by any resolution at rates differing in accordance with fluctuations in the world market price of the goods, the following provisions shall have effect in relation to contracts for the exportation of such goods entered into by a seller in Sri Lanka (hereinafter referred to as "the exporter") and a buyer overseas: -

- (a) The exporter may make application to the Director-General for the registration of the, contract, specifying' in the application-

(i) The total quantity of the goods covered by the contract;

(ii) The period within which the goods are required by the terms of the contract to be exported (hereinafter referred to as the "proposed period of exportation") ; and (83,83 of 1988)

(iii) Such other particulars as the Director-General may require;

- (b) Any such contract may be registered by the Director-General subject , however, to the provisions of subsections (3) and (4);

- (c) Where any such contract is registered, then notwithstanding anything in the resolution imposing export duty upon such goods, export duty shall be charged, levied and paid,, on all goods proved to the satisfaction of the Director-General to be exported during the proposed period of

exportation in fulfillment of the contract, at the rate which would have been applicable if the goods had been exported on the date of the application for the registration of the contract.

- (3) No contract shall be registered as provided in subsection (2), if the proposed period of exportation of the goods to which the contract relates is a period ending later than six months after the date of the application for registration of the contract :  
Provided that the aforesaid term of six months may, by regulation made under subsection (12), be increased or reduced whether in relation to contracts generally or to contracts or any specified description. (83,83 of 1988)
- (4) No contract shall be registered as provided in subsection (2) unless the exporter under that contract either-
- (a) Deposits with the Director-General a sum of money equal to one fourth of the amount which would be payable as export duty upon the total quantity of goods covered by the contract if such total quantity were being exported on the date of the application for the registration of the contract ; or (83,83 of 1988)
- (b) The exporter has furnished to the Director-General a bond in such form, and executed -by any such bank as may be approved by the Director-General whereby the bank undertakes to pay to the Director-General on demand any sum which may be declared by order of the Director-General under subsection (5) to be payable by the bank in relation to that contract, so however that the maximum sum so undertaken to be paid shall be one fourth of the amount which would be payable as export duty upon the total quantity of goods covered by the contract, ii such total quantity were being exported on the date of the application for the registration of the contract. (83,83 of 1988)
- (5) In any case where a contract has been registered as provided in subsection (2) and it is found on the date of the expiration of the proposed period of exportation that the contract remains wholly or partly unfulfilled, then, if the lowest rate of. duty which prevailed during the proposed period of exportation under the resolution passed in terms of subsection (1) (hereinafter referred to as the " new rate") is lower than the rate which prevailed there under on the date of the application for the registration of the contract (hereinafter referred to as the "old rate ") - (3, Law 35 of 1974)
- (a) The Director-General shall make an assessment of the amount which would have been payable as export duty at the old rate on the quantity of the goods in respect of which the contract remains unfulfilled and an assessment of the amount which would be payable as export duty at the new rate on the said quantity ; and (83,83 of 1988)
- (b) The Director-General shall make order declaring that a sum representing the difference between the two amounts so assessed shall be made good out of the deposit made by the exporter under subsection (4) in respect of the contract, or, as

the case may be, be paid by the bank by which the bond was executed in terms of (83,83 of 1988) that subsection in respect of the contract.

If the sum ordered to be paid under the preceding provisions of this subsection in respect of any contract shall exceed the total sum deposited under subsection (4) in respect of that contract or, as the case may be, the total sum specified in the bond executed in terms of that subsection in respect of that contract, the Director-General shall make further order declaring that the sum representing the difference between the amount so ordered to be paid, and the amount furnished as deposit or for the payment of which the exporter has furnished to the Director-General a bond executed in terms of the same subsection shall be paid by the exporter within the period stipulated in that order; and it shall be lawful for the officers of customs to refuse to pass any goods belonging to the exporter until the said sum is paid.

Upon an order being made by the Director-General under this subsection declaring that any sum shall be paid by a bank, the bank shall be bound forthwith on demand made by the Director-General to pay such sum to the Director-General.

(83,83 of 1988)

(6) In any case where the Director-General is satisfied that any contract registered under this section remains wholly or partly unfulfilled owing to causes beyond the control of the exporter, then notwithstanding anything in the preceding provisions of this section the Director-General may in his discretion-

(a) Extend the proposed period of exportation and direct that such extended period shall be deemed for the purposes of paragraph (c) of subsection (2) and of subsections (5) and (10) to be the proposed period of exportation ; or

(83,83 of 1988)

(83,83 of 1988)

(b) Make order directing that the provisions of subsection (5) shall not apply in relation to the contract; or

(83,83 of 1988)

(c) Make order directing that for the purposes of subsection (5) the contract shall be deemed to remain unfulfilled only in relation to such part of the total quantity of goods covered by the contract as may be specified in the order.

(83,83 of 1988)

(7) All sums ordered under subsection (5) to be made good out of any deposit and all sums paid by any bank in compliance with an order under subsection (5) shall be paid into the Consolidated Fund.

(8) In any case where a contract has been registered under the preceding provisions of this section, it shall be the duty of the exporter, whenever any goods are being exported in fulfillment of the contract, to make a declaration to that effect in the bill of entry relating to the goods and in the specification furnished in respect of the shipment of such goods ; and-

- (a) Where no goods have been so declared by the exporter to be goods exported in fulfillment of the contract) the Director-General shall for the purposes of subsection (5) be entitled to presume, unless the contrary is proved to his satisfaction, that the contract remains wholly unfulfilled ; or
- (b) Where the quantity of goods so declared by the exporter to be goods exported in fulfillment of the contract is less than the total quantity covered by the contract, the Director-General shall, for the purposes of subsection (5), be entitled to presume, unless the contrary is proved to his satisfaction, that the contract remains unfulfilled in respect of the outstanding part of such total quantity.
- (9) The Minister may by order provide for the payment of interest on deposits made under this section, at such rate, and in such circumstances, and subject to such conditions as may be specified in the order.
- (10) The amount of any deposit made under subsection (4) by any exporter in respect of any contract shall, subject to the operation of any order made under subsection (5), be returned to the exporter as soon as convenient after the exportation in fulfillment of the contract of the total quantity of goods covered thereby or the expiration of the proposed period of exportation, whichever time is the earlier:  
 Provided, however, that the Director-General may in his discretion make order directing the return of any part of any such deposit at any time after the contract has been substantially fulfilled. (83,83 of 1988)
- (11) No sum constituting or forming part of any deposit made under subsection (4) by any exporter shall be liable at any time to be seized or sequestered in execution of any decree or order of any court, if the Director-General certifies that the exporter is not at that time entitled to the return of that sum under subsection (10) of this section. (83,83 of 1988)
- (12) The Minister may make such regulations as he may consider necessary for carrying into effect the preceding provisions of this section.
- (13) In each of the preceding subsections-  
 "the date of the application for registration of the contract" means the date on which the application for registration is received by the Director-General.
- 12.** (1) The goods enumerated in the table of prohibitions and restrictions in Schedule ~ shall not be imported or brought into or exported or taken out of Sri Lanka save in accordance with the conditions expressed in the said Schedule.
- (2) Parliament may from time to time, by means of a resolution duly passed at any public session, amend Schedule B by the addition thereto of any goods other than those enumerated therein or by the omission therefrom of any goods enumerated therein or otherwise, and regulate the conditions subject to which the importation or bringing in to or the exportation or taking out of Sri Lanka of any goods enumerated in the said Schedule is prohibited or restricted. (83,83 of 1988)
- 13.** All goods, whatsoever which shall have been, warehoused without payment of duty upon the first importation thereof, and which shall be in the warehouse when this Ordinance comes into force, shall become liable to the duties imposed by this Ordinance, in lieu of all former duties. (83,83 of 1988)

14. When any variation is made in any of the provisions of Schedule A, whether by the amendment of this Ordinance or by the exercise of any power given by this Ordinance or any other enactment, any goods that shall have been warehoused without payment of duty upon the first importation thereof, and which shall be in the warehouse at the time when the said variation comes into force, shall be subject to duty or exempt from duty, as the case may be, in accordance with the said variation. ( 3, Law 35 of 1974)
15. On all goods lodged in any warehouse of the Republic warehouse or place of deposit provided by Government, it shall be lawful for the Director-General to charge, demand, and receive warehouse rent for all such time as the same shall remain in such warehouse, at such rates and under such regulations as may from time to time be fixed by the Minister, as warehouse rent payable on goods so lodged, and no goods upon which warehouse rent maybe due shall be removed until the same be paid. (83,83 of 1988)  
Prohibitions and restrictions and power of parliament to add thereto
16. If upon the first levying or repealing of any duty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise in Sri Lanka, it shall - become necessary to determine the precise time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which the ship importing such goods had actually come within the limits of the port at which such ship shall in due course be reported and such goods be discharged; and such time, in respect of exportation, shall be deemed to be the time at which the goods had been shipped on board the ship in which they had been exported; and if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive' of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made; and the time of such departure shall be deemed to be the time of the last clearance of such ship with the Director-General for the voyage upon which she had departed. Goods in Warehouse to be liable to the duties imposed by this ordinance.  
Goods in Warehouse to be liable to increased or new duties.  
Power to charge Warehouse rent. (83,83 of 1988)
17. (1) All duties of customs, as well as all penalties and forfeitures incurred un4er this Ordinance, shall be paid and received in the currency of the Republic of Sri Lanka and according to the units of measurement of the Republic. Definition of time of an importation and of an exportation;
- (2) For the purpose of subsection (1), conversion of foreign currency values to the currency values of the Republic of Sri Lanka shall be made in accordance with the rates of exchange as determined by the Director General and published from time to time having regard to the parity rates as are specified by the Central Bank of Sri Lanka.
- (3) The produce of all duties of customs shall be paid by the Director-General into the Consolidated Fund of the Republic of Sri Lanka.
18. (1) If it is proved to the satisfaction of the Director General by any claim duly made in writing that any person has paid on goods imported or exported by him any duties, dues or charges in excess of the amount with which he was properly chargeable thereon, such person shall be entitled to have refunded the amount so paid in excess, if such claim is made within twenty-four months from the date of such payment. and of an arrival;  
and of a departure (83,83 of 1988)

- (2) When any duties, dues or charges on any imported or exported, have been short levied or any such duties, dues or charges after having been levied, have been erroneously refunded the persons chargeable with the duties, dues or charges so short levied or to whom such refund has erroneously been made shall pay the deficiency or repay the amount so erroneously refunded. If the payment of the amount short levied or erroneously refunded, shall be demanded within twenty-four months from the date of such short levy or refund.
- (3) If the amount so demanded to be paid in terms of subsection (2) is not paid by the person from whom the payment is demanded by the Director-General, it shall be lawful for the officers of customs to refuse to pass any goods which that person imports or brings into or is seeking to export or take out of Sri Lanka until that amount is paid \*.

Duties of to be paid in Sri Lanka currency accordingly to units of measurement of the Republic (10, 83 of 1988)

Conversion of foreign currency to currency values of the Republic (83,83 of 1988) (10,83 of 1988)  
Produce of Customs duties to be paid into the consolidated fund (83,83 of 1988) (10,83 of 1988)

- 18A.** (1) Where the Director General is of opinion in any case that recovery under section 18, of any duties, dues or other charges omitted to be levied, short levied, erroneously refunded or rebated or paid on a fraudulent claim, is impracticable or inexpedient, he may issue a certificate containing particulars of such duties, dues or other charges as contained in the demand under subsection (2) of section 18, and the name and last known place of business or residence of the defaulter to a Magistrate having jurisdiction in the division in which such place is situated. The Magistrate shall thereupon summon such defaulter before him to show cause why further proceedings for the recovery of the duties, dues or other charge should not be taken against him, and in default of sufficient cause being shown, such duties, dues or other charges shall be deemed to be a fine imposed by a sentence of the Magistrate on such defaulter for an offence punishable with fine only or not punishable with imprisonment, and the provisions of sub-section (1) of section 291 (except paragraphs (a), (d) and (i) thereof) of the Code of (Criminal Procedure Act, No. 15 of 1979, relating to default of payment of a fine imposed for such an offence shall thereupon apply and the Magistrate may make any direction which, by the provisions of that subsection, he could have made at the time of imposing such sentence.
- (2) The correctness of any statement in a certificate issued by the Director - General for the purposes of sub-section (1) shall not be called in question or examined by the Magistrate in any proceeding under this section and accordingly, nothing in that subsection shall be read and construed as authorizing a Magistrate to consider, or decide, the correctness of any statement in such certificate.
- (3) Nothing in subsections (2) to (5) of section 291 of the Code of Criminal Procedure Act, N6. 15 of 1979, shall. apply in any case referred to in subsection (1) of this section.
- (4) In any case referred to in subsection (1) in which the defaulter is sentenced to imprisonment in default of payment of the fine deemed by that subsection to have been imposed on him, the Magistrate may allow time for the payment of the amount of that fine or direct payment of that amount to be made in installments.
- (5) The Court may require bail to be given as a condition precedent to allowing time under subsection (1) for showing cause as therein provided or under subsection (4) for the payment of the fine; and the provisions of Chapter XXXIV of the Code of

Duties, dues and charge paid in excess to be refunded. (4, Law 35 of 1974) (83,83 of 1988)

(4, Law 35 of 1974)

(4, law 35 of 1974)

(83,83 of 1988)

(83,83 of 1988)  
Proceedings for recovery of duties, dues or other charges abort levied & c. before a magistrate (83,83 of 1988)

Criminal Procedure Act, No.15 of 1979, shall apply where the defaulter is so required to give bail.

- (6) Where a Magistrate directs under subsection (4) that a payment be made in installments and default is made in the payment of any one installment, proceedings may be taken as if default had been in payment of all the installments then remaining unpaid.
- (7) In any proceedings under subsection (1), the Director-General's certificate shall be sufficient evidence that the duties, dues or other charges are in default, and any plea that such duties, dues or other charges are incorrect shall not be entertained.

(83,83 of 1988)

19. (1) The Minister may from time to time, by Order published in the Gazette, exempt goods consigned to, or imported or cleared out of bond by or for the use of the representative in Sri Lanka (by whatsoever name, title or designation called) of the Government of any foreign State, the Trade Commissioner in Sri Lanka of any such Government, and persons on the staff of any such representative or Commissioner named in such Order and the representatives of the United Nations or its affiliates and such other international organizations, institutions or bodies from payment of customs duty.

(2). The Minister may, in his discretion, by such Order

(a) Prescribe the conditions, if any, subject to which the exemption is allowed;

(b) Extend such exemption to goods consigned to, or imported by or for the use of the families and suits of such officers;

(c) Limit the exemption to a grade or class of persons referred to in subsection (1) of any specified country or organization and to articles of any specified description.

(3) Any Order under the preceding provisions of this section shall, if so expressed be deemed to have had effect from such date prior to the making of the order as may be specified therein.

(4) The Minister may at his discretion, by Order published in the Gazette, withdraw or modify any exemption granted under this section, or vary the conditions subject to which the exemption is allowed.

(5) No Order made under this section shall have effect unless it has been approved by Parliament, by resolution.

(6) Notwithstanding anything in any Order under the preceding provision of this section, no goods to which such Order applies may be sold or otherwise disposed of, without the prior permission of the Director-General and unless the duties payable on such goods as determined in accordance with the value of such goods and rates of duty applicable at the time of such sale or disposal, are paid to the Director-General. Any goods sold or disposed of in contravention of the preceding provisions of this subsection shall be liable to be forfeited.

(83,83 of 1988)

19A. (1) The Minister may, if he deems it expedient in the public interest so to do, by Order exempt any goods imported by, or consigned to, any person specified in the Order

Power of Minister to exempt Diplomatic

from the whole or any part of the duties of customs leviable thereon, subject to such conditions (to be fulfilled before or after clearance) as may be specified in the Order.

personnel & c. from  
payment of customs  
duties subject to  
certain conditions.  
(13,83 of 1988)

- (2) Every Order made by the Minister under subsection (1) shall come into force on the date of such Order. Every such Order shall be published in the Gazette and shall, as soon as may be after its publication in the Gazette, be tabled in Parliament. The Parliament may by resolution revoke any Order made by the Minister under this section within sixty days of the publication of such Order in the Gazette, and in the computation of such period of sixty days no account shall be taken of any period during which the Parliament stands prorogued or dissolved. Where any such Order is so revoked, the duties of customs payable on the exempted goods shall be paid by the importer of such goods or the persons to whom such goods were consigned, to the Director-General, and such duties may be recovered under the provisions of section 145.
- (3) Where any goods specified in an Order made under subsection (1) are subsequently sold or disposed of contrary to the conditions of such Order, such goods shall be liable to the same duty of customs as may by law be levied on like goods which are subject to duties of customs and the importer or person by whom or on whose behalf the goods are sold or disposed of shall prior to such sale or disposal obtain the permission of the Director-General and pay the duties payable on such goods at the time of such sale or disposal to the Director-General. Any goods sold or disposed of in contravention of such section shall be liable to be forfeited.

**20.** Articles of every description imported or cleared from bond for the official use of the President of the Republic of Sri Lanka shall not be liable to the payment of import duties.

**21.** (1) Upon the production of a certificate from such Naval, Military, or Air Force Officer, or such other person as the Minister may from time to time authorize by notification in the Gazette to issue the same, the Director-General shall pass free from duty the articles herein before exempted, or, in the event of the duty having been paid, he shall, subject, to the provisions of subsection (2), allow a rebate of such duty:

Provided that if such articles are not required, for the use for which they were imported or purchased or exported as aforesaid, no such article may be sold or otherwise disposed of without the prior permission of the Director-General and unless the duties payable on such articles at the time of such sale or disposal are paid to the Director-General; and any articles sold or disposed of in contravention of the preceding provisions of this proviso shall be liable to be forfeited.

- (2) The Director-General of Customs shall allow a rebate of the duty paid on any article herein before exempted, upon the production of a certificate relating to that article in accordance with the provisions of subsection (1) and upon proof to, his satisfaction, of the fact that such article was actually imported, exported, purchased or procured, as the case may be, and of such particulars as may require in regard to the amount of duty paid and the time and place of payment of such duty:;

(83,83 of 1988)

Provided that no such rebate shall be allowed in the case of any article unless the certificate relating to that article is produced within twelve months next after the date on which that article was imported, exported, purchased or procured, as the case may

(83,83 of 1988)

be;

Provided further that the Director-General may refuse to allow a rebate of the duty paid on any article if he is satisfied, after such inquiry as he may deem necessary that a rebate of the duty paid on that article has previously been allowed in accordance with the provisions of this section.

Exemption of goods imported by certain persons from import duties  
(6, Law 35 of 1974)

- (3) The rebate shall be paid to the person issuing the certificate required by this section out of the duties received by the Director-General, anything in section 13 to the contrary notwithstanding.
- (4) The certificate required by this section shall be in such form as the Director-General shall from time to time prescribe.

22. (1) Where any goods capable of being easily identified which have been imported from any foreign port, and upon which customs duties have been paid, are re-exported to any foreign port, a sum not exceeding nine tenths of such duties may be repaid as drawback:

Provided that in every such case -

(a) The goods are identified to the satisfaction of the Director-General) or such other officer authorized in that behalf;

(83,83 of 1988)

(b) There has been no change of ownership of the goods;

(c) The re-export must be made within one year from the date of importation as shown by the records of the customs office, unless such period is specially extended by the Director-General, if he considers that the re-export was prevented due to circumstances beyond the control of the importer;

(d) No drawback will be allowed on goods (other than goods imported through the post by any person for his personal use) on which the import duty paid does not exceed one hundred rupees;

(83,83 of 1988)

(83,83 of 1988)

(e) The claim for drawback must be established at the time of re-export, and payment must be demanded within six months from the date of entry for shipment;

Imports by president of the Republic exempt from import duties of Customs  
(14,83 of 1988)

(f) When a drawback is allowed on the re-export of goods imported the amount so allowed as drawback shall not exceed nine-tenths of the duty paid or payable at the time of importation thereof, notwithstanding the variation in the rates of duty or the rates of exchange.

Certification from Naval or Military or Air Force officer required for exemption or payment of rebate  
(83,83 of 1988)

(2) Where however, the customs duties have not been paid, the Director-General may, if he is satisfied that the conditions specified in paragraphs (a), (b) and (c) of sub-section (1) have been complied with, permit the re-export of such goods on payment of one-tenth of the duty that would have been payable at the time of import.

(7, Law 35 of 1974)

22A. (1) The Director-General or such other officer authorized in that behalf shall and subject

(83,83 of 1988)  
(83,83 of 1988)

to such terms and conditions as may be prescribed by the Minister from time to time allow importation of articles which are in-tended to be re-exported without payment of import duty.

- (2) Where goods manufactured or processed in Sri Lanka containing as a part or ingredient thereof any material imported and upon which import duty has been paid or secured are exported, refund or rebate of the whole or part of the import duty actually paid or secured in respect of such quantity of the raw material or articles as may appear to the satisfaction of the Director-General to have been used in the manufacture or processing of the goods shall be allowed upon such terms, and subject to such conditions, as may be prescribed by the Minister. (83,83 of 1988)
- (3) The provisions of subsection (2) shall apply only to such goods as may from time to time be prescribed by the Minister by Notification to be published in the *Gazette* having regard to the economic development of the country.
- (4) Drawback or rebate of the duty paid or secured in the case of plant, machinery and equipment imported for use in projects and ventures approved by the Minister, having regard to the economic development of the country and subject to such terms and conditions shall be allowed, on re-export, by the Minister at such rates as he may prescribe, having regard to the duration of use, depreciation in value and such other circumstances relating to such plant, machinery or equipment. (83,83 of 1988)
- (5) Where any class or description of goods manufactured or produced in Sri Lanka are exported to any place out-side Sri Lanka and are thereafter re-imported, a drawback of the export duties of customs paid at the time of export under this Ordinance shall be allowed in full or part in respect of such goods upon such terms and conditions as may be prescribed by the Minister having regard to the period within which such goods are re-imported. (83,83 of 1988)
- (6) Every person concerned in making any fraudulent claim for drawback or rebate of duty shall at the election of the Director-General be liable to a penalty not exceeding one hundred thousand rupees or three times the value of such goods on which such claim is made. (83,83 of 1988)

(83,83 of 1988)

**Drawbacks on re-exportation**  
(15,83 of 1988)

(83,83 of 1988)

(83,83 of 1988)

**(83,83 of 1988)**

**(83,83 of 1988)**  
**Importation without**  
**payment of duty**  
**(16,83 of 1988)**

**(83,83 of 1988)**

**Drawback of export**  
**duties.**

**Penalty for fraudulent  
claims.  
(83,83 of 1988)**