66. All ships conveying goods coastwise, and all goods imported or exported coastwise, shall be liable to the like cognizance of the customs, and be subject to the same prohibitions, restrictions, regulations, fines, forfeitures, and penalties as goods imported from or exported to parts beyond the seas, and it shall be lawful for the Minister to make and appoint such other regulations, by any Order to be by him issued and published in the Gazette, for the carrying coastwise of any goods, as to him, shall appear expedient, and such Order shall have the same effect in law as if it had formed part of this Ordinance.

67. No goods shall be carried in any coasting ship except such as shall be laden to be so carried at some port or place in Sri Lanka, and if any goods shall be taken into or put out of any coasting ship at sea, or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the seas shall not declare the same in writing under his hand to the Director-General at the port in Sri Lanka where such ship shall afterwards first arrive, the master of such ship shall be liable to forfeit a sum not exceeding one hundred thousand rupees.