

PART XIV

INTERPRETATION OF TERMS USED THIS ORDINANCE

167. Whenever the several terms or expressions following shall occur in this Ordinance, or in any other enactment relating to the customs, the same shall be construed respectively in the manner hereinafter directed, unless there is anything in the context repugnant to such construction, that is to say--

"**bonded warehouse**" shall mean any place approved of by the Minister in which goods entered to be warehoused may be lodged, kept, and secured without payment of duty, although prohibited to be used in Sri Lanka;

"**coastwise**" shall mean the trade by sea from any one part of Sri Lanka to any other part thereof ;

"**Director-General**" shall mean the Director-General of Customs, Director, Assistant Director of Customs, Superintendent of Customs, or other principal acting officer of Customs of any port or place;

"**Container freight station**" or "Inland clearance depot" shall mean a place designated by the Director-General-

(a) for the storage and clearance of goods under customs control after they have been destuffed from containers or when they are to be stuffed into containers;

(b) for the storage of containers which have goods therein; and

(c) for the storage of empty containers;

"**customs house**", shall mean any place for the transaction of customs business;

"**flashing point**" shall mean " flashing point" as defined in the Petroleum Ordinance, or in any enactment that may hereafter be substituted therefor;

"**foreign**" shall mean the trade by sea to or from any part or place beyond the limits of Sri Lanka;

"**kerosene oil**" shall include the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, petroleum paraffin oil, mineral oil, petroline, gasoline, benzole, benzoline, benzine, and any liquid that is made from petroleum, coal, schist, peat, or any other bituminous substance, or from any products of petroleum with a flashing point of less than 150oF ; and any inflammable hydro carbon (including any mixture of hydrocarbon and any liquid containing hydrocarbon) which is capable of being used for providing reasonably efficient motive power for a motor car;

Interpretation.

(81, 83 of 1988)

(83, 83 of 1988)

"warehouse of the Republic" shall mean any place provided by the Government for lodging goods therein for the security of the customs;

"mail steamers" shall mean steamers running under contract with the United Kingdom, Indian or Burmese, or any colonial or foreign Government;

"master" of any ship shall mean the person having or taking the charge or command of such ship;

"officer of customs" shall mean any person acting as such for the time being;

"owner" shall alike mean one owner if there be only one, and any or all the owners if there be more than one;

"port or harbour" shall include a customs aerodrome;

"seamen" shall include mate, mariner, sailor, or lands-man, being one of the crew of the ship;

"ship or vessel" shall mean ship or vessel of every description and shall include an aircraft;

"shipment" with its grammatical variations and cognate expressions shall include loading into an aircraft;

"value", in relation to imported goods, whether such goods were imported lawfully, or otherwise means the price of such goods as determined in accordance with Schedule E

"warehouse" shall mean any place provided for the deposit of goods on the landing or for the shipment thereof for the security of the customs.

(83, 83 of 1988)

(83, 83 of 1988)

(83, 83 of 1988)