

CHAPTER 360

REVENUE PROTECTION

Act  
No. 19 of 1962.

AN ACT TO PROVIDE FOR THE PROTECTION OF THE PUBLIC REVENUE OF SRI LANKA.

[26th May, 1962.]

Short title.

1. This Act may be cited as the Revenue Protection Act-

(5) Every Revenue Protection Order shall be published in the Gazette.

Power of Minister to make Revenue Protection Orders.

2, (1) Where the Cabinet decides that a Bill or resolution should be introduced in Parliament, being a Bill or resolution which will have the effect of—

3. A Revenue Protection Order shall cease to be in force—

When a Revenue Protection Order ceases to be in force.

- (a) imposing any customs duty on any article for the time being not subject to such duty; or
- (b) increasing or reducing the rate of such duty on any article for the time being subject to such duty; or
- (c) abolishing such duty on any article for the time being subject to such duty,

- (a) on a date four months after the date on which such Order came into force; or
- (b) on the date of the rejection by Parliament of the Bill or resolution which was the subject-matter of the decision in relation to which such Order was made; or
- (c) on the date of the withdrawal of such Bill or resolution from Parliament; or
- (d) on the date on which Parliament adjourns *sine die* the consideration of such Bill or resolution; or
- (e) on the date of the dissolution of Parliament ; or
- (j) on the date on which such Bill (whether with or without modification) becomes an Act of Parliament, or such resolution (whether with or without modification) is passed by Parliament, as the case may be,

the Minister may make an Order with a view to giving immediate legal effect to such decision pending that Bill becoming an Act of Parliament, or that resolution being passed by Parliament, as the case may be.

(2) An Order made by the Minister under subsection (1) is in this Act referred to as a " Revenue Protection Order ".

(3) A Revenue Protection Order shall come into force on such date as may be specified in the Order or, if no date is so specified, on the date on which it is made by the Minister.

(4) A Revenue Protection Order shall, so long as it remains in force, have the effect of law notwithstanding anything in the Customs Ordinance or any resolution passed by Parliament thereunder and, if so expressly provided, notwithstanding the provisions of any other written law (other than the Customs Ordinance or such resolution) as may be specified in the Order.

whichever date is the earlier date.

4. So long as a Revenue Protection Order is for the time being in force in respect of any customs duty on any article, the Minister shall not make a subsequent Revenue Protection Order in respect of such

Circumstances in which a Revenue Protection Order is void and of no effect.

duty on that article, and accordingly any such Order made by the Minister in contravention of the preceding provisions of this section shall be void and of no effect whatsoever.

**5.** So long as a Revenue Protection Order is for the time being in force in respect of any customs duty on any article, the Principal Collector shall,—

- (a) if such Order is an Order to demand and levy such duty on that article at the rate or rates specified in the Order, provisionally demand and levy such duty on that article at the rate or rates so specified, in lieu of such duty leviable on that article under the Customs Ordinance or any resolution passed by Parliament thereunder but, unless otherwise expressly provided in the Order, in addition to such duty leviable on that article under any written law other than the Customs Ordinance or such resolution; or
- (b) if such Order is an Order abolishing such duty on that article, provisionally not demand or levy such duty on that article.

**6.** Where a Revenue Protection Order in respect of any customs duty on any article ceases to be in force, the Principal Collector shall,—

- (a) if such Order has so ceased to be in force by virtue of the operation of any of the provisions of paragraphs (a) to (e) of section 3 and customs duty was leviable on that article on the day immediately preceding the date on which such Order came into force, demand and levy such duty at the rate which was in force on that day; or
- (b) if such Order has so ceased to be in force by virtue of the operation of the provisions of paragraph (f) of section 3 and was not an Order abolishing such duty on that article, demand and levy such duty at the rate specified in the Act of Parliament or the resolution referred to in that paragraph,

until the rate of such duty is altered, or such duty is abolished, under the provisions of

this Act or any other written law applicable in that behalf.

**7.** (1) Where a Revenue Protection Order in respect of any customs duty on any article ceases to be in force, then, u—

Refunds and recoveries of customs duty.

- (a) such duty is required to be demanded and levied on that article on or after the date of such cessation at a rate higher than the rate at which such duty was so demanded and levied while such Order was in force, the Principal Collector shall be entitled to recover from the person from whom such duty was so demanded and levied the amount which would have been payable by such person as such duty if such duty had been demanded and levied at such higher rate while such Order was in force, less any sum actually paid by such person as such duty while such Order was in force; or
- (b) such duty is required to be demanded and levied on that article on or after that date at a rate lower than the rate at which such duty was so demanded and levied while such Order was in force, the person from whom such duty was so demanded and levied shall be entitled to a refund from the Principal Collector of the amount of such duty paid in excess by such person while such Order was in force; or
- (c) no such duty is required to be demanded and levied on that article on and after that date but was so demanded and levied while the Order was in force, the person from whom such duty was so demanded and levied shall be entitled to a refund of the whole amount paid by such person as such duty while such Order was in force; or
- (d) such duty is required to be demanded and levied on that article on and after that date but was not so demanded and levied while such

Effect of a Revenue Protection Order.

Customs duty which may be demanded and levied when a Revenue Protection Order ceases to be in force.

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Order was in force, the amount which would have been payable as such duty if it had been demanded and levied while such Order was in force at the rate in force on and after that date shall be recoverable by the Principal Collector from the person who would have been liable to pay such duty.

(2) The provisions of subsection (1) shall have effect notwithstanding anything in section 5.

\* 10. In this Act unless the context interpretation otherwise requires—

" customs duty " means any export duty or import duty;

" Principal Collector" means the Principal Collector of Customs and includes any Deputy or Assistant Collector of Customs, or any Officer of Customs.

\* Sections 8 and 9, repealing the Revenue Protection Ordinance, are omitted.