PARLIAMENT OF THE DEMOCRATIC

SOCIALIST REPUBLIC OF

SRI LANKA

CUSTOMS (AMENDMENT)

ACT, No. 9 OF 2013

[Certified on 22nd March, 2013]

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Customs (Amendment) Act, No. 9 of 2013 1

[Certified on 22nd March, 2013]

L. D.—O. 24/2013.

ANACT TO AMEND THE CUSTOMS ORDINANCE (CHAPTER 235)

BE it enacted by the Parliament of the Democratic Socialist

Republic of Sri Lanka as follows :-

1. This Act may be cited as the Customs (Amendment) Short title.

Act, No. 9 of 2013.

2. Section 10 of the Customs Ordinance (Chapter 235) Amendment of

section 10 of

(hereinafter referred to as the “principal enactment”) is hereby

the Chapter

amended by the addition immediately after subsection (1) 235.

thereof, of the following new subsections:-

“(1A)Where there is a dispute relating to the imposition

or exemption of customs duty on any goods, any

condition or exception to the payment of customs duty

on any goods or clarification or description of the goods,

imported into or exported from Sri Lanka, the importer or

exporter of such goods as the case may be may make an

application forthwith to the Director-General for

determination.

(1B) The Director-General shall, within ninety days

from the date of receipt of such application determine

any application made to him under subsection (1A).

(1c) (a) Where the Director-General fails to intimate

the determination within the time period specified in

subsection (1B) to the importer or exporter as the case

may be; or

(b) Any person who is aggrieved by such

determination,

may, within thirty days from the expiration of the time

period specified in subsection (1B) or from the date of

receipt of such determination as the case may be, appeal

2—PL 7066—4,090 (03/2013)

2 Customs (Amendment) Act, No. 9 of 2013

to the Tax Appeals Commission established under the

provisions of the Tax Appeals Commission Act, No. 23 of

2011.”.

Sinhala text to 3. In the event of any inconsistency between the Sinhala

prevail in case of

inconsistency. and Tamil texts of this Act, the Sinhala text shall prevail.

Customs (Amendment) Act, No. 9 of 2013 3

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