

## PART I

# MANAGEMENT

2. There may be appointed a Director-General of Customs (hereinafter referred to as the "Director-General") and other officers and servants for the management and collection of the customs, and the performance of all duties connected there-with, on such salaries and allowances as may be provided in that behalf, and there may be required of every person now employed or who shall hereafter be employed in the service of the customs, such securities for his good conduct as the Minister may deem necessary, and the Director-General shall, throughout Sri Lanka, have the general superintendence of all matters relating to the customs.
- Appointment of officers (83,83 of 1988)**  
**Salaries and securities.**  
**Director General of customs (83,83 of 1988)**
3. Every person employed on any duty or service relating to the customs within Sri Lanka, by the orders or with the concurrence of the Minister or the Director-General whether previously or subsequently expressed, shall be deemed to be the officer for that duty or service, and every act, matter, or thing required by any law at any time in force to be done or performed by, to, or with any particular officer nominated in such law for such purpose, being done or performed by, to, or with any person appointed by the Minister or the Director-General to act for or in the behalf of such particular officer, shall be deemed to be done or performed by, to, or with such particular officer; and every act, matter, or thing required by any law at any time in force to be done or performed at any particular place within any port, being done or performed at any place within such port appointed by the Minister for such purpose, shall be deemed to be done or performed at the particular place so required.
- Persons employed by Customs deemed officers for such services (83,83 of 1988)**  
**(83,83 of 1988)**
4. If any officer or other person acting in any office or employment in or belonging to the customs shall take or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any other sort or description whatsoever, directly or indirectly from any person (not being a person duly appointed to some office in the customs) on account of anything done, to be done, or omitted to be done by him in any way relating to his said office or employment, except such as he shall receive under any order or per-mission of the Minister or Director-General, such officer or other person so offending shall, on proof thereof, be dismissed from his office, and he shall be deemed guilty of an offence, and shall be liable on conviction to a fine not exceeding ten thousand rupees; and if any person, not being a person duly appointed to some office in the customs, shall give, offer, or promise to give any such fee,
- Officer taking any fee or reward on account of anything done by him relating to his office shall be dismissed.**  
**(83,83 of 1988)**

perquisite, gratuity, or reward, such person shall for every such offence forfeit a sum not exceeding ten thousand rupees. **Penalty for offering fee (2,83 of 1988)**

**5.** No officer of customs, nor person employed in the collection or management of or accounting for the revenue of customs, or any part thereof, nor any other person acting under him, shall; during the time of his acting as such officer, or of his being so employed as aforesaid, be compelled to serve in any other public office or employment or to serve on any jury or inquest, any law, usage, or custom to the contrary notwithstanding. **Officers of Customs not liable to serve in other local offices**

**6. (1)** It shall be lawful for the Minister to determine in consultation with the Minister in charge of the subject of Public Administration the hours of general attendance and hours of special attendance of officers of customs and other persons employed in the service of customs at their proper offices and places of employment. **Minister to Determine hours of attendance (3,83 of 1988)**

**(2)** The Director-General shall determine the proper offices and places of employment of officers of customs and such other persons referred to in subsection (1) **(83,83 of 1988)**

Provided however that within a specified Port, as defined in Sri Lanka Ports Authority Act, No.51 of 1979, or an airport, proper offices and places of employment of officers of customs and such other persons referred to in subsection **(83,83 of 1988)** (I) shall be determined by the Director-General in consultation with the authority in charge of such port or airport.

**6A.** Where any person requires- **Payment for special service or attendance. (83,83 of 1988)**

(a) any service which is determined by the Minister as a special service;

or

(b) the attendance of any officer of Customs at any office or place other than his proper office or place of employment, **(83,83 of 1988)**

payment shall be made for such service or attendance, as the case may be, to the Director-General by such person at such rates as may be specified by the Director-General.

**6B.** Notwithstanding anything in any other law, it shall be the duty of every authority of any Port or of every person in charge of any place or warehouse which requires the attendance or services of officers of customs, or any person employed in the service of customs, to provide suitable shelter and accommodation in such Port. **Persons to provide accommodation and shelter for officers of customs (1,83 of 1988)**

ware-house or place, as the case may be, for the use of the customs.

(4,83 of 1988)

7. In all cases wherein proof on oath shall be required by any law, or shall be necessary in any matter relating to the customs, the same may be made before the Director-General or other principal officer of customs, or before the persons acting for them respectively, who are hereby authorized and empowered to administer the same.

**Director-General &c., may examine witness on oath.**

(83,83 of 1988)

8. (1) Upon examinations and inquiries made by the Director-General, or other principal officer of the customs or other persons appointed to make such examinations and inquiries, for ascertaining the truth of statements made relative to the customs, or the conduct of officers or persons employed therein, any person examined before him or them as a witness shall deliver his testimony on oath, to be administered by such Director-General or other principal officer, or such other persons as shall examine any such witness, who and hereby authorized to administer such oath; and if such person shall be convicted of giving false evidence on his examination on oath before such Director-General or other principal officer of customs, or such other person in conformity to the directions of this Ordinance, every such person so convicted as aforesaid shall be deemed guilty of the offence of giving false evidence in judicial proceedings, and shall be liable to the pains and penalties to which persons are liable for intentionally giving false evidence in a judicial proceeding.

**Director-General &c., may examine witness on oath.**

**False Oath deemed false evidence.**

- (2) A person making an inquiry under subsection (1) may summon as a witness any other person whose evidence is necessary for the purposes of the inquiry; and a person who is summoned under this subsection shall, if he does not comply with the summons or refuses to be sworn or affirmed or to give evidence, be guilty of an offence and liable to a fine not exceeding Twenty five Thousand rupees.

(5,83 of 1988)

- 8A. (1) If in the course of a trial for an offence under this Ordinance any witness shall on any material point contradict either expressly or by necessary implication a statement previously made and signed by him, before any officer of customs or person referred to in section 8, in the course of any investigation into such offence under this Ordinance, it shall be lawful for the presiding judge if he considers it safe and just in all the circumstances-

**How judge to deal with witness who makes a contradictory statement.**

(6,83 of 1988)

- (a) to act upon the statement given by the witness in the course of the investigation, if such statement is corroborated in material particulars by evidence from an independent source; and
- (b) to have such witness at the conclusion of such trial arraigned and tried on an indictment which shall be prepared and signed by the Registrar of such court, for intentionally giving false evidence in a stage of a judicial proceeding.

- (2) At any trial under paragraph (b) of subsection (1) it shall be sufficient to prove that the accused made the contradictory statements alleged in the indictment and it shall not be necessary to prove which of such statements is false.
- (3) The presiding Judge may, if he considers it expedient, adjourn the trial of any witness under paragraph (b) of subsection (1) for such period as he may think fit and in any such case the accused shall be remanded until the conclusion of such trial.

(83,83 of 1988)

9. (1) The Director-General or any officer of customs authorized in that behalf by him may for the purpose of ascertaining or verifying any matter relative to the customs or with regard to any matter into which it is his duty to inquire under this Ordinance, by written order require any person to give information or procedure for examination such books and documents or samples of any article with regard to any matter relative to the customs or the subject of inquiry which are in such person's power to give or produce at such place and within such period as may be specified in such order and allow such officer to examine, take extracts and copies of such books, documents and samples of articles, as the case may be.

**Power of Director-General to call for documents or samples of articles**  
(7,83 of 1988)

- (2) Any person who is required, for purposes of this section, to answer any question put to him by any officer of customs, or to give any information which may be required of him by such officer and which it is in his power to give and who-
  - (a) refuses to answer such question;
  - (b) willfully makes a false answer thereto;
  - (c) refuses to give such information;
  - (d) furnishes any information which he knows or has reason to believe to be false; or
  - (e) without reasonable cause fails to comply with any order issued under subsection (1)

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding twenty-five thousand rupees or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

9A. Any notice, order or other document required to be served on any person under this Ordinance or any regulations made there under may be served by post under registered cover, and if so served, shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of post, and in proving such service, it shall be sufficient to prove that the notice, **Service of notice** (83,83 of 1988)

order or other document was properly addressed and put into the post.

- 9B.** When a document which appears to have been made in the ordinary course of business having regard to the nature of such business and is not otherwise open to suspicion by reason of alterations or other circumstances **Presumption as documents in certain cases (8,83 of 1988)**
- (i) is produced by any person or has been seized from the custody or control of any person, under this Ordinance, or
  - (ii) *has* been received from any place outside Sri Lanka in the course of investigation of any offence alleged<sup>9~</sup> to have been committed by any person under this Ordinance,

and such document is tendered in evidence, the courts shall, unless the contrary is proved-

- (a.) presume, that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the hand-writing of any particular person, is in the hand-writing of that person and in the case of a document executed or attested, that it was executed or attested, by the person by whom it purports to have been executed or attested; and
- (b) as regards a document referred to in paragraph (i), presume the truth of the contents of such documents.

- 9C.** (1) Where any document required for the purpose of this Ordinance is written in a language other than the official language, national language or the English language, the person producing or using such document may be required to produce therewith a correct translation thereof in the official language, national language or the English language **Translation in the official language, national language or English language to be produced**
- (2) Where any person is required to produce any document for the purposes of this Ordinance, the customs officer may require such person to produce as many copies thereof as the customs officer may deem necessary for the purposes of this Ordinance.
  - (3) Where a customs officer requires any invoice and/or any other documents to be produced for any goods which have been imported, exported, entered for export or entered in transit, he may require such invoice and/or document to be submitted in original and may require him to submit as many copies thereof as may be necessary for the purposes of this Ordinance and he may retain such copies. **To produce copies of documents as required. (8,83 of 1988)**