

## PART V

# ENTRY OF GOODS REIMPORTED

53. All goods, the produce or manufacture of Sri Lanka re-imported, shall be deemed and taken to be, and be entered as foreign produce or manufacture, and shall be liable to the same duties, rules, regulations, and restrictions as such goods of foreign produce and manufacture would be liable to on importation thereof, unless the same shall be re-imported within two years after the exportation thereof, and unless it be proved to the satisfaction of the proper officers that the property in such goods has continued and still remains in the person by whom or on whose account the same have been exported, in which case the same may be entered as goods, the produce or manufacture of Sri Lanka by bill of store containing such particulars and in such form and manner as the Director-General may direct.

**Entry of re-imported goods by bill of store.**

**(83, 83 of 1988)**

54. The person in whose name any goods re-imported were entered for exportation shall deliver to the proper officer of customs an exact account signed by him of the particulars of such goods referring the entry and clearance outwards, and to the return inwards of the same, with the marks and numbers of the packages, both inwards and outwards; and thereupon the officer finding that such goods had been legally exported shall grant a bill of store for the same and if the person in whose name such goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare in such bill of store the name of the person by whom he was employed as such agent and if the person to whom such returned goods are consigned shall not be such proprietor and exporter, he shall make and subscribe a declaration in such bill of store of the name of the person for whose use such goods have been consigned to him, and the real proprietor ascertained to be such shall make and subscribe a declaration upon such bill of store to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person, and such declaration shall be made before the Director-General and thereupon the Director-General, shall

**Bill of store may be issued by the proper officer.**

**(31, 83 of 1988)**

**Agent to declare name of employer.**

**Consignee to declare who is proprietor.**

**Proprietor declare to identity and property unchanged. (83, 83 of 1988)**

admit such goods to entry by bill of store and grant his warrant accordingly.

(83, 83 of 1988).

Provided that in any case where at the time of exportation of the goods, drawback or rebate of any customs duty levied was allowed or where the goods were exported from bond without payment of the customs duty upon first entry, the customs duty equal to the amount of such drawback or rebate and the duty if any that would have been payable on such goods or such part of the goods as may have been used in the manufacture of the article imported shall have to be paid.

**The entry by bill of store to be granted.**

**Condition for grant of bill of store.**