



PARLIAMENT OF THE DEMOCRATIC  
SOCIALIST REPUBLIC OF  
SRI LANKA

---

SRI LANKA PORTS AUTHORITY  
(AMENDMENT)

ACT, No. 7 OF 1984

---

[Certified on 31st January, 1984]

*Printed on the Orders of Government*

---

Published as a Supplement to Part II of the **Gazette of the Democratic Socialist Republic of Sri Lanka** of February 3, 1984

PRINTED AT THE DEPARTMENT OF GOVERNMENT PRINTING, SRI LANKA

TO BE PURCHASED AT THE GOVERNMENT PUBLICATIONS BUREAU, COLOMBO

Price: Re. 1.30

Postage: 90 cents

**Sri Lanka Ports Authority (Amendment)  
Act, No. 7 of 1984**

L.D.—O. 21/82.

[Certified on 31st January, 1984]

AN ACT TO AMEND THE SRI LANKA PORTS AUTHORITY ACT,  
No. 51 OF 1979

BE it enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka as follows :—

1. This Act may be cited as the Sri Lanka Ports Authority (Amendment) Act, No. 7 of 1984. Short title.

2. Section 5 of the Sri Lanka Ports Authority Act, No. 51 of 1979 (hereinafter referred to as the “principal enactment”) is hereby repealed and the following section substituted therefor :— Replacement of section 5 of Act No. 51 of 1979.

“Board of Directors of the Ports Authority.

5. (1) The Ports Authority shall have a Board of Directors consisting of—

- (a) the Chairman and four other Directors all of whom shall be appointed by the Minister from among persons who appear to the Minister to have wide experience in, and to have shown capacity in, port development or port operations or legal or financial matters, or shipping, commercial or engineering activities or administration or labour relations ;
- (b) a representative of the General Treasury nominated by the Minister in charge of the subject of Finance ;
- (c) the Managing Director appointed under section 13 ;
- (d) the Principal Collector of Customs ;  
and
- (e) a representative of the Ministry in charge of the Minister to whom the subject of Fisheries has been assigned, nominated by such Minister.

(2) The Minister may appoint one of the Directors appointed under subsection (1) (a) or subsection (1) (c), other than the Chairman, to be the Vice-Chairman of the Ports Authority.

(3) The provisions of Schedule I to this Act shall have effect in relation to the Ports Authority."

Amendment of section 7 of the principal enactment.

3. Section 7 of the principal enactment is hereby amended in paragraph (g) of subsection (1) of that section, by the substitution for the words "to any member", of the words "to any Director".

Amendment of section 8 of the principal enactment.

4. Section 8 of the principal enactment is hereby amended in subsection (2) of that section, by the substitution, for the words "direct the Ports Authority", of the words "direct the Ports Authority in writing".

Amendment of section 11 of the principal enactment.

5. Section 11 of the principal enactment is hereby amended as follows:—

(a) by the substitution for the words "All members,", of the words "All Directors,"; and

(b) in the marginal note to that section, by the substitution for the word "Members,", of the word "Directors."

Replacement of section 13 of the principal enactment.

6. (1) Section 13 of the principal enactment is hereby repealed and the following section substituted therefor:—

" Managing Director.

13. (1) The Minister shall appoint a competent and experienced person as Managing Director.

(2) The Managing Director shall, subject to the general direction of the Ports Authority on matters of policy and special directions of the Chairman, be charged with the direction of the business of the Ports Authority, the organization and the exercise, performance and discharge of its powers, duties and functions and the administrative control of the employees of that Authority.

(3) The Managing Director may, with the approval in writing of the Ports Authority, delegate in writing to any other employee of the Authority such of his powers, duties or functions as he may from time to time consider necessary, and any employee to whom such powers, duties or functions are so delegated shall exercise them subject to the general or special directions of the Managing Director.

(4) If the Managing Director is temporarily absent from Sri Lanka or is temporarily incapacitated by illness or for other reasons is temporarily unable to perform his duties, another person may be appointed by the Minister to act in the place of the Managing Director until he is able to resume duties."

(2) The amendment made to the principal enactment by subsection (1) of this section shall be deemed to have come into force on the first day of June, 1981.

7. Section 14 of the principal enactment is hereby amended as follows:—

Amendment of section 14 of the principal enactment.

(a) in subsections (1) and (2) of that section, by the substitution for the words "Finance Manager", of the words "Chief Finance Manager"; and

(b) in the marginal note to that section, by the substitution for the words "Finance Manager.", of the words "Chief Finance Manager."

8. The following new section is hereby inserted immediately after section 14 of the principal enactment, and shall have effect as section 14A of that enactment:—

Insertion of new section 14A in the principal enactment.

"Harbour Master and Deputy Harbour Master.

14A. (1) The Ports Authority shall appoint a Harbour Master and such number of Deputy Harbour Masters as are necessary for the purpose of giving effect to the principles and provisions of this Act.

(2) In any written law any reference made to the Master Attendant shall be deemed to be a reference to the Harbour Master."

9. Section 15 of the principal enactment is hereby amended as follows:—

Amendment of section 15 of the principal enactment

(a) in subsection (1) of that section, by the substitution, for the words "Colombo Port Commission", of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping";

- (b) in subsection (2) of that section, by the substitution for the words "Colombo Port Commission", wherever those words occur in that section, of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping"; and
- (c) in the marginal note to that section, by the substitution for the words "Colombo Port Commission", of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping".

Amendment  
of section  
16 of the  
principal  
enactment.

10. Section 16 of the principal enactment is hereby amended as follows:—

- (a) by the addition immediately after subsection (4) of that section of the following subsection:—

"(5) Where any public officer referred to in subsection (1) does not accept permanent employment with the Ports Authority under subsection (4) the Authority may, notwithstanding that such employment has been terminated, offer temporary employment to such officer subject to such terms and conditions as may be imposed by such Authority:

Provided, however, where any disciplinary inquiry is or was pending against any such officer employed by the Ports Authority, the Authority may conduct any inquiry and terminate the services of such officer or change the conditions of service of such officer."; and

- (b) in the marginal note to that section, by the substitution for the words "Colombo Port Commission", of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping".

Amendment  
of section  
17 of the  
principal  
enactment.

11. Section 17 of the principal enactment is hereby amended as follows:—

- (a) in paragraph (a) of that section, by the substitution, for the words "Colombo Port Commission", of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping"; and

(b) in the marginal note to that section, by the substitution, for the words "Colombo Port Commission", of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping".

12. Section 21 of the principal enactment is hereby amended in subsection (1) of that section, by the substitution for the words "Colombo Port Commission.", of the words "Colombo Port Commission and the Coast Lights and Beacons Division of the Department of Merchant Shipping".

Amendment of section 21 of the principal enactment.

13. The following new section is hereby inserted immediately after section 22 of the principal enactment, and shall have effect as section 22A of that enactment:—

Insertion of new section 22A in the principal enactment.

"Provisions in regard to termination of services.

22A. Where the services of any employee of the Ports Authority are to be terminated on any ground other than that of misconduct, notice of such termination shall be given by the Ports Authority to such employee at least one month before the date of such termination or one month's salary or wages shall be paid to him by such Authority in lieu of such notice."

14. Section 23 of the principal enactment is hereby repealed and the following section substituted therefor:—

Replacement of section 23 of the principal enactment.

"Transfer of property held by the Port Commissioner and of the Port (Cargo) Corporation and the Port Tally and Protective Services Corporation to the Ports Authority.

23. (1) With effect from the appointed date, all State land within the Ports of Colombo, Galle and Trincomalee, all State land at any other place held or administered by the Port Commissioner, all movable property (including money) held or possessed by the Port Commissioner and all property movable and immovable (including money in the funds) of the Port (Cargo) Corporation, and the Port Tally and Protective Services Corporation including all assets, powers, rights, interests and privileges of the Port Commissioner, the Port (Cargo) Corporation and the Port Tally and Protective Services Corporation, subsisting on the day immediately preceding the appointed date, shall be transferred to and vest in the Ports Authority.

(2) Upon such transfer, all debts, liabilities and obligations in connection with or appertaining to the property of the State, of

the Port Commissioner, the Port (Cargo) Corporation and the Port Tally and Protective Services Corporation referred to in subsection (1) shall also be transferred to, and deemed to have been incurred by, the Ports Authority."

Amendment to section 24 of the principal enactment.

15. Section 24 of the principal enactment is hereby amended as follows:—

- (a) in subsection (1) of that section, by the substitution for the words "any land of the Republic", of the words "any State land"; and
- (b) in the marginal note to that section, by the substitution for the words "land of the Republic", of the words "State land".

Amendment of section 25 of the principal enactment.

16. Section 25 of the principal enactment is hereby amended as follows:—

- (a) in subsection (1) of that section—
  - (i) by the substitution for the words "Where any immovable property, other than property of the Republic," of the words "Where any land, other than State land,";
  - (ii) by the substitution for the words "such property, that property may," of the words "such land, that land may,"; and
- (b) in subsection (2) of that section, by the substitution, for the words "any immovable property", of the words "any land".

Amendment of section 38 of the principal enactment.

17. Section 38 of the principal enactment is hereby amended by the repeal of subsections (3), (4) and (5) of that section, and the substitution therefor of the following subsections:—

"(3) Charges in respect of goods to be landed, shall become payable immediately on the landing of the goods, or within such time whether before or after the landing of the goods as may be determined by the Ports Authority.

(4) Charges in respect of goods to be shipped, shall be payable before the goods are shipped or within such time after the goods are shipped as may be determined by the Ports Authority.

(5) Charges in respect of goods to be removed from the premises of the Ports Authority shall be payable on demand before the goods are removed from the premises or within such time after the goods are removed from the premises as may be determined by the Ports Authority."

18. Section 42 of the principal enactment is hereby amended by the repeal of subsection (1) of that section, and the substitution therefor, of the following subsection:—

Amendment  
of section  
42 of the  
principal  
enactment.

“(1) Where there is any false or incorrect information in any document furnished to the Ports Authority in regard to any port services or any goods by or on behalf of the consignee, consignor, importer, exporter, shipper, owner of those goods or by or on behalf of any master or owner of any vessel or agent of any such master or owner, the Ports Authority may notwithstanding anything to the contrary in any other provisions of this Act, order the consignee, consignor, importer, exporter, shipper, owner of such goods, or the master or owner of any such vessel or an agent of such master or owner, as the case may be, to pay for such service or such goods twice the normal charges made for such service or such goods.”

19. The following new section is hereby inserted immediately after section 42 of the principal enactment, and shall have effect as section 42A of that enactment:—

Insertion of  
new section  
42A in the  
principal  
enactment.

“Procedure  
for  
recovery.

42A (1) If the consignee, consignor, importer, exporter, shipper, owner of the goods or the master or owner of any vessel or agent of any such master or owner, as the case may be, refuses, fails or neglects to pay any charges due to the Authority, the Authority shall intimate to such consignee, consignor, importer, exporter, shipper, owner of the goods or the master or owner of any vessel or agent of any such master or owner, as the case may be, the charges due by way of a certificate by posting such certificate to the last known address, and such certificate shall be published in the *Gazette*.

(2) Any person aggrieved by the certificate shall, within a period of thirty days of the posting of such certificate, make an application to the District Court having jurisdiction in any district where such person resides or in which any property movable or immovable, owned by such person is situated.



(3) If no application is made to Court within such period referred to in subsection (2) the Authority shall be entitled to recover such amount due as a debt and the Court shall direct a writ of execution to issue to the Fiscal authorizing and requiring him to seize and sell all or any property movable and immovable of that person or such part thereof as may be necessary for the recovery of that sum and the provisions of section 226 to 297 of the Civil Procedure Code shall *mutatis mutandis* apply to the execution of such writ and the seizure and sale and nothing in this Act shall be deemed to be in derogation of the rights of the Ports Authority to recover the said charges or any part thereof by any other legal proceedings:

Provided, however, that the provisions of this section shall not apply to cargo that is imported or is to be exported which have not been granted customs clearance or to cargo that is liable to be seized under the Customs Ordinance.”.

Amendment  
of section  
46 of the  
principal  
enactment.

20. Section 46 of the principal enactment is hereby amended as follows:—

- (1) by the renumbering of that section as subsection (1) of that section; and
- (2) by the addition, immediately after subsection (1) of that section, of the following subsection:—

“(2) The owner, importer, exporter, shipper or consignee shall have no claim on the Ports Authority for the loss of any such goods or damage to any such goods due to an act of God, war, civil war or commotion or strike or lock out.”.

Insertion of  
new sections  
61A and 61B  
in the  
principal  
enactment.

21. The following new sections are hereby inserted immediately after section 61 of the principal enactment, and shall have effect as sections 61A and 61B of that enactment:—

‘Possession  
of offensive  
weapons,  
explosives  
&c.

61A. (1) Any person who within the limits of any specified port or at the entrance thereto, without lawful authority carries any gun or any prohibited knife or is found having in his possession any dangerous or

offensive weapon or ammunition or explosives shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand rupees or to imprisonment of either description for a period not exceeding two years or to both such fine and imprisonment and for the forfeiture of such gun, prohibited knife, ammunition or explosives as the case may be, notwithstanding that such punishment exceeds the ordinary jurisdiction of a Magistrate.

(2) An offence under this section shall be deemed to be an cognizable offence within the meaning of the Code of Criminal Procedure Act, No. 15 of 1979.

(3) In this section—

- (i) “gun” shall have the same meaning as in the Firearms Ordinance ;
- (ii) “prohibited knife” shall have the same meaning as in the Dangerous Knives Ordinance ;
- (iii) “offensive weapon” shall have the same meaning as in the Offensive Weapons Act, No. 18 of 1966 ; and
- (iv) “explosives” shall have the same meaning as in the Explosives Act.

Certain provisions of the Code of Criminal Procedure Act not to apply to persons convicted or found guilty of an offence under section 61A or 66H.

61B. Notwithstanding anything in the Code of Criminal Procedure Act, No. 15 of 1979—

- (a) the provisions of section 303 of that Act shall not apply in the case of any person who is convicted ;
- (b) the provisions of section 306 of that Act shall not apply in the case of any person who pleads or is found guilty,

by or before any Court of any offence under sections 61A or 66H of this Act.’.

Amendment  
of section  
65 of the  
principal  
enactment.

22. Section 65 of the principal enactment is hereby amended by the repeal of subsection (2) of that subsection, and the substitution therefor, of the following subsection :—

“(2) It shall be lawful for an employee of the Ports Authority authorized in that behalf by the Authority to investigate and inquire into any matter and conduct prosecutions which fall within Chapter XVII of the Code of Criminal Procedure Act, No. 15 of 1979, involving the Ports Authority.”.

Insertion  
of new  
sections  
66A, 66B, 66C,  
66D, 66E, 66F,  
66G, 66H, 66J,  
66K and 66L  
in the  
principal  
enactment.

23. The following new sections are hereby inserted immediately after section 66 of the principal enactment, and shall have effect as sections 66A, 66B, 66C, 66D, 66E, 66F, 66G, 66H, 66J, 66K and 66L of that enactment :—

‘Property  
liable for  
confiscation  
to be  
taken into  
custody.

66A. (1) Where there is reason to believe that an offence under this Act or any regulation or rule made thereunder, has been committed all equipment, tools, carts, vessels, guns, tackle, apparel, motor vehicles or any other means of conveyance used in committing any such offence, together with any goods, may be taken into custody by any officer of the Ports Authority duly authorized in writing in that behalf, within the area of the Ports Authority and such officer may detain the person in possession of such property and hand over such person to the nearest police station :

Provided, however, such equipment, tools, carts, vessels, guns, tackle, apparel, motor vehicles or other means of conveyance used in the commission of any such offence shall not be taken into custody if they are liable to be taken over under the Customs Ordinance.

(2) Where any property is taken into custody under subsection (1) the Authority shall produce such property when proceedings are instituted and the Court may permit the Authority to have custody of the same until the conclusion of such proceedings and produce whenever required by Court.

Procedure in taking property into custody.

66B. Every officer taking into custody any property referred to in section 66A shall place on such property or the receptacle (if any) in which it is contained a mark indicating that the same has been so taken into custody and shall as soon as may be, make a report of the circumstances. Upon the receipt of such report the Ports Authority shall forthwith forward the same to the Magistrate having jurisdiction to try the offence and such Magistrate shall take such measures as may be necessary to hear and determine the case and the disposal of the property according to law.

Power of Court to confiscate conveyance goods, &c.

66c. Where any person is convicted of an offence under this Act, or any regulation or rule made thereunder, all equipment, tools, carts, vessels, tackle, apparel, motor vehicles, and other means of conveyance used in the committing of any offence, together with any goods and all other things made use of in any way in the concealment or removal of any goods, shall be confiscated, by order of the convicting Magistrate. Such confiscation shall be in addition to any other punishment prescribed for such offence.

Disposal on conclusion of trial.

66D. When the trial of an offence under this Act or any regulation or rule made thereunder has been concluded, the property confiscated shall be taken possession of by an officer of the Ports Authority duly authorized in that behalf and may be disposed of in such manner as the Court may order.

Property when vested in the Ports Authority.

66E. Where an order for the confiscation of any property has been made and an appeal has not been presented or where on an appeal the order has been confirmed the property confiscated shall vest in the Ports Authority free from all encumbrances.

Power of authorized Officer to prevent commission of offence.

66F. Any employee of the Ports Authority duly authorized by the Authority or a police officer shall prevent the commission of any offence under this Act or any rule or regulation made thereunder.

Compounding  
of offences.

66G. (1) An employee of the Ports Authority duly authorized in that behalf may having regard to the circumstances in which the offence was committed and the seriousness of the offence, compound an offence under this Act or any regulation or rule made thereunder for a sum of money equal to not less than one-fifth of the maximum fine imposable for such offence, and may, as part of the compounding of the offence, order the release of any thing taken into custody under section 66A :

Provided that where an action in respect of any offence has already been instituted in a court of law, such employee may compound the offence only with the consent of the Magistrate.

(2) The compounding of any offence under this section—

(a) shall be notified in writing under the signature of both parties to the Magistrate ;

(b) shall have the effect of an acquittal of the accused.

Possession  
of articles  
presumed to  
have been  
stolen.

66H. (1) It shall be the duty of every person entering any specified port to make a declaration in the prescribed form of all articles in his possession at the time of entering such port and hand over such declaration to the officer authorized by the Ports Authority to accept such declaration.

(2) If any article not declared under subsection (1) is found in the possession of any person, such article shall be presumed to be stolen property until the contrary is proved.

(3) Where any officer duly authorized by the Ports Authority or any police officer finds any person in possession or charge of any article presumed to be stolen he may detain such person and hand over such person to the nearest police station to be dealt with according to law.

Disposal of  
perishable  
property.

66J. (1) The Ports Authority may, notwithstanding anything herein before contained, direct the sale of any property taken into custody under section 66A and subject to speedy and natural decay, and may deal with the proceeds as it might have dealt with such property if it had not been sold :

Provided, however, if the claimant shall give security to the satisfaction of the Ports Authority equal to the value of such property, the Ports Authority shall forthwith release such property and allow such property to be removed by the claimant.

(2) Where the property referred to in subsection (1) is taken into custody and the claimant is found not guilty by court the proceeds of the sale after deducting the payments referred to in subsection (6) of section 39 shall be paid to such claimant.

Property  
confiscated  
may be  
sold.

66k. It shall be lawful for the Ports Authority to sell by public auction property confiscated under the provisions of this Act or any regulation or rule made thereunder, and the proceeds of such sale shall be applied by the Ports Authority for the payments referred to in subsection (6) of section 39 and the balance (if any) shall be credited to the reward fund of the Ports Authority.

Averment of  
offence.

66L. In any inquiry or other proceeding for any offence under this Act the averment that such offence was committed within the limits of any port or within the area of the Ports Authority shall be sufficient, without proof of such limits or the area of the Ports Authority, unless the contrary is proved'.

24. Section 68 of the principal enactment is hereby amended by the repeal of subsection (2) of that section.

Amendment  
of section  
68 of the  
principal  
enactment.

25. (1) Section 69 of the principal enactment is hereby amended as follows :—

Amendment  
of section  
69 of the  
principal  
enactment.

(a) by the renumbering of that section as subsection (1) of that section ;

- (b) in paragraph (b) of the renumbered subsection (1) of that section, by the substitution for the words "any member", of the words "any Director"; and
- (c) by the addition, immediately after the renumbered subsection (1) of that section, of the following subsections:—

"(2) Any expenses incurred by the Ports Authority in any suit or prosecution brought by or against the Ports Authority before any Court shall be paid out of the funds of the Ports Authority and any cost paid to or recovered by the Ports Authority in any such suit or prosecution shall be credited to the funds of the Ports Authority.

(3) Any expenses incurred by any such person as is referred to in paragraph (b) of subsection (1) in any suit or prosecution brought against him before any Court in respect of any act which is done or purported to be done by him under this Act or on the direction of the Authority shall, if the Court holds that such act was done in good faith, be paid out of the funds of the Ports Authority, unless such expense is recovered by him in such suit or prosecution."

Amendment  
of section  
70 of the  
principal  
enactment.

26. Section 70 of the principal enactment is hereby amended as follows:—

- (a) by the substitution, for the words "a member", of the words "a Director"; and
- (b) in the marginal note to that section, by the substitution, for the words "a member", of the words "a Director".

Insertion of  
new section  
71A, 71B,  
71C, 71D,  
and 71E  
in the  
principal  
enactment.

27. The following new sections are hereby inserted immediately after section 71 of the principal enactment, and shall have effect as sections 71A, 71B, 71C, 71D and 71E, of that enactment:—

' Powers  
of the  
ports  
security  
service.

71A (1) It shall be lawful for any member of the ports security service to detain within the area of the Ports Authority—

- (a) any person who commits an offence under this Act or any regulation or rule made thereunder;
- (b) any person against whom reasonable suspicion exists that he is about to commit or is guilty of an offence;

- (c) any person against whom reasonable suspicion exists that he has aided or abetted the commission of any offence under this Act or any regulation or rule made thereunder ;
- (d) any person having in his custody or possession without lawful excuse any instrument for housebreaking or being armed with any dangerous or offensive weapon or any document that could be used for the unauthorized removal of any cargo which is in the custody or possession of the Ports Authority ;
- (e) any person in possession of goods reasonably suspected to be the property stolen or fraudulently obtained and who may reasonably be suspected to have committed an offence under this Act or any regulation or rule made thereunder :

Provided, however, where there is reason to believe that such person has acted or is acting in contravention of any of the provisions of the Customs Ordinance, such person shall be handed over to a customs officer to be dealt with in accordance with the provisions of that Ordinance ;

- (f) any person who is committing an offence within the premises or area of the Ports Authority or being an offence in respect of which a person may be arrested without a warrant, within the meaning of section 32 of the Code of Criminal Procedure Act, No. 15 of 1979 ;
- (g) any person who is committing theft of, or damage to, any property belonging to or in the possession of the Ports Authority ;



(h) any person who is found within the premises or area of the Ports Authority in circumstances which provide reason to believe that such person has committed or is about to commit theft of, or damage to, any property belonging to or in the possession of the Ports Authority ;  
or

(i) any person found taking precaution to conceal his presence.

(2) Any person detained under subsection (1) shall, unless released, be forthwith handed over to the nearest police station to be dealt with according to law.

(3) It shall be lawful for any officer of the ports security service to search any person or his belongings or any conveyance within the premises of the Ports Authority whom he has reason to believe to be the person who has committed an offence or is about to commit an offence :

Provided however that where it is necessary to cause a woman to be searched such search shall be made by another woman with strict regard to decency.

Duties of  
members  
of the  
ports  
security  
service.

71B. It shall be the duty of every member of the ports security service—

(a) to protect and safeguard the property of the Ports Authority and ensure the safety of navigation in any specified port;

(b) to use his best endeavours and ability to prevent all crime, offences, breaches of law and nuisance affecting the property of the Ports Authority ;

(c) to apprehend disorderly and suspicious persons within the premises or area of the Ports Authority ;

---

Annual subscription of Bills and Laws of the Parliament Rs. 150 (Local),  
Rs. 200 (Foreign), payable to the SUPERINTENDENT, GOVERNMENT PUBLICATIONS  
BUREAU, P. O. Box 500, COLOMBO 1, before 15th December each year in respect  
of the year following