

ACT NO. XVI OF 1918.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 20th
September, 1918.)*

An Act to provide for the immediate effect for a limited period of Bills introduced into the Indian Legislative Council which impose or vary certain taxation.

WHEREAS it is expedient to provide for the immediate effect for a limited period of Bills introduced into the Indian Legislative Council which impose or vary certain taxation ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Provisional Collection of Taxes Act, 1918.

Government taxation Bills to have limited statutory effect.

2. When a Bill is introduced into the Indian Legislative Council by a Member of the Executive Council of the Governor General, and such Bill provides for the imposition or variation of any tax in the nature of customs or excise duties, and there is inserted therein a declaration that it is expedient in the public interest that the Bill should have temporary effect under the provisions of this Act, the Bill shall, for the period limited by this section and subject to the provisions of this Act, have effect from the date of its introduction as if it were an Act of the Governor General in Council :

Provided that the Bill shall cease to have such effect if it is rejected by the said Council, or is not passed into law within thirty days from the date of introduction :

Provided

Provided further that, if the Bill is passed into law by the said Council in a modified form, the Bill shall be deemed to have effect under this Act as so modified.

3. (1) Where under this Act a Bill to which this Act applies ceases to have effect thereunder, any money paid in pursuance of the Bill shall be repaid or made good, and any deduction made in pursuance of the Bill shall be deemed to be an unauthorised deduction.

Repayment
of money paid
where Bill
ceases to have
statutory
effect.

(2) Where the tax as imposed by the Bill is modified by the Act passed by the Indian Legislative Council, any money which has been paid in pursuance of the Bill which would not have been payable under the new conditions affecting the tax shall be repaid or made good; and any deduction made in pursuance of the Bill shall, so far as it would not have been authorised under the new conditions affecting the tax, be deemed to be an unauthorised deduction.