

ACT No. III OF 1918.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the
6th March, 1918.)

An Act to provide for the levy of a cess on
indigo exported from British India.

WHEREAS it is expedient to provide funds for
the promotion of research in the interests of the
indigo industry in India;

And whereas for this purpose it is expedient to
levy a cess on indigo produced in India and exported
from British India; It is hereby enacted as follows :—

1. (1) This Act may be called the Indigo Cess
Act, 1918; and

(2) It shall come into force on the first day of
April, 1918.

2. (1) There shall be levied and collected on all
indigo produced in India and exported from any cus-
toms-port to any port beyond the limits of British
India or to Aden a cess at the rate of one rupee per
maund of 82½ pounds avoirdupois :

Provided that, where any preparation of indigo
mixed with any other substance for use as a dye is so
exported, the cess shall be levied on such proportion
of the total weight of such preparation as the Gover-
nor General in Council may determine by rule under
this Act.

(2) In this section the expression "customs-
port" has the same meaning as in the Sea Customs
Act, 1878, and the cess levied shall be deemed to be a VIII of
customs-duty for the purposes of section 5 of the VIII of
Indian Tariff Act, 1894.

3. The proceeds of the cess collected under this
Act shall be applied to meet the cost of such measures
as the Governor General in Council may consider it
advisable to take for promoting research in the inter-
ests of the indigo industry in India.

4. The

Short title
and com-
mencement.

Imposition
of duty on
exports of
indigo and
preparations
thereof.

Application
of proceeds
of cess.

4. The Governor General in Council may make ^{Power to} rules consistent with this Act, _{make rules.}

- (a) for regulating the method of assessing, levying and collecting the cess;
- (b) for prescribing the particular purposes to which the cess may be applied; and
- (c) generally for carrying out the purposes of this Act.