

ACT No. XVIII of 1925.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th March, 1925.)

An Act further to amend the Indian Cotton Cess Act, 1923.

WHEREAS it is expedient further to amend the Indian Cotton Cess Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Cotton Cess (Amendment) Act, 1925.

2. In section 8 of the Indian Cotton Cess Act, 1923, for sub-section (2) the following sub-sections shall be substituted, namely:—

“(2) In respect of cotton exported by land on which the cess is leviable—

(a) where the cotton is exported to any territory which is foreign territory as defined in the Land Customs Act, 1924, the cess shall be assessed by such authorities and in such manner as may be prescribed, and shall, subject to the provisions of this Act and of any rules made thereunder, for all or any of the purposes of the Land Customs Act, 1924, be deemed to be a duty of land customs leviable under section 5 of the Indian Tariff Act, 1894; and

(b) in any other case, the cess shall be assessed and levied by such authorities and in such manner as may be prescribed.

(3) The Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, may make rules providing, on such conditions as may be specified in the rules, for—

(a) the refund of the cess levied where cotton is exported by land and subsequently imported into India; and

(b) the export by land, without payment of the cess, of cotton which is subsequently to be imported into India.”

[Price One Anna or Three-half Pence.]