

# ACT No. XIV OF 1931.\*

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

## An Act to impose a temporary additional duty of customs on foreign salt.

WHEREAS it is expedient in the interests of the Indian salt industry to impose a temporary additional duty of customs on the import of foreign salt and at the same time to make provision for safeguarding the interests of consumers of salt; It is hereby enacted as follows:—

1. (1) This Act may be called the Salt (Additional Import Duty) Act, 1931. Short title, extent and duration.

(2) It extends to the whole of British India.

(3) It shall have effect only up to the 31st day of March, 1932.

2. In this Act a "maund" means a maund of eighty-two and two-sevenths pounds avoirdupois. Definition of maund.

3. Save as hereinafter provided, there shall be levied and collected, in addition to any duty of customs imposed by or under any enactment for the time being in force, an additional duty of customs on salt imported into any port in British India except Aden and Perim, at the rate of four and a half annas per maund. Additional duty of customs on salt.

4. If the Governor General in Council is satisfied, after such inquiry as he thinks fit, that salt not manufactured in India is being imported into British India at such a price as is likely to render insufficient the benefits intended to be afforded to the Indian salt industry by the additional duty imposed by section 3, he may, by notification in the Gazette of India, increase such duty to such extent, not exceeding one anna per maund, as he thinks fit. Power to impose further additional duty.

5. (1) The additional duty imposed by section 3, and any further duty which may be imposed under section 4, shall not, Exemption of Indian salt from additional duties.

\* This Act came into effect on 17th March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918).

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not, save as hereinafter provided, be levied and collected on salt produced in India.

(2) The Governor General in Council may at any time require any producer of salt in India to enter into an undertaking, within such time as the Governor General in Council may specify, that he will, when so required from time to time by the prescribed authority, sell to the Secretary of State for India in Council fine white salt of the quality usually made by such producer.

(3) In making a requisition under sub-section (2) the prescribed authority may specify, in such manner as may be reasonable in the circumstances of the case,—

- (a) the amount of salt to be sold,
- (b) the port or ports where such salt is to be delivered, and
- (c) the time within which the salt is to be delivered at the port or ports of delivery.

(4) The price to be paid for such salt delivered free of charge at the port of delivery shall be sixty-three rupees eleven annas per hundred maunds at the port of Calcutta, and at any other port shall be sixty-three rupees eleven annas per hundred maunds with an addition or deduction, as the case may be, on account of the difference between the freight from the port of shipment to Calcutta and the freight from the port of shipment to the port of delivery.

(5) If any producer of salt required to enter into an undertaking under sub-section (2) fails to enter into such undertaking within the time specified, or, having entered into such undertaking, fails in the opinion of the Governor General in Council to fulfil it, the Governor General in Council may, by notification in the Gazette of India, direct that all salt produced by such producer shall, on being taken by sea into any port in British India, be chargeable with the additional duty imposed by section 3 and with any further additional duty which may be imposed under section 4.

Power to make  
rules.

6. The Governor General in Council may, by notification in the Gazette of India, make rules—

- (a) prescribing the form of undertaking to be entered into by producers of salt under section 5;
- (b) determining the prescribed authorities for the purposes of that section; and
- (c) generally, to give effect to the provisions of this Act.