

## THE COFFEE INDUSTRY REGULATION ACT

REGULATIONS  
(under section 7)

## THE COFFEE INDUSTRY (CESS) REGULATIONS, 1951

*(Made by the Coffee Industry Board on the 23rd day of August,  
1951 and approved by the Governor in Executive Council  
on the 27th day of August, 1951)*

L.N.  
87/51

1. These Regulations may be cited as the Coffee Industry (Cess) Regulations, 1951.
2. For the purposes of these Regulations coffee shall be deemed to be exported on the day on which the bill-of-lading or air-shipping bill covering such coffee is issued.
3. So long as there is in force any cess imposed under section 10 of the Act, no person other than the Board shall export any coffee, the proceeds of sale of which are subject to any such cess, without first depositing with the Board an amount equivalent to the cess upon such coffee.
4. Every exporter of any such coffee shall, immediately after the sale of any such coffee, make a return to the Board (verified by voluntary declaration) showing the amount of coffee sold, the amount of coffee, if any, still left unsold and/or the amount of coffee, if any, which has become unmerchantable and has been dumped or destroyed and such exporter shall, upon request by the Board, furnish all such further information as the Board shall require.
- 5.—(1) Upon the receipt of such return as provided for in regulation 4, or upon the Board being otherwise satisfied of the sale of any such coffee as aforesaid, the Board shall be entitled to retain and appropriate to the cess the amount referable to the quantity sold, and the Board shall refund such portion of the exporter's deposit as is referable to the portion of such coffee, if any, as the Board is satisfied has become unmerchantable and has been dumped or destroyed.

(2) All coffee exported as aforesaid which has not within twelve months from the date of export been shown to the satisfaction of the

Board to have become unmerchantable and to have been dumped or destroyed shall be deemed to have been sold and the Board shall thereupon be entitled to appropriate to the cess the amount of the deposit referable to such coffee.

6. Any person who contravenes or fails or omits to comply with any of the provisions of these Regulations shall be guilty of an offence and shall upon summary conviction thereof before a Resident Magistrate be liable to a fine not exceeding treble the value of the coffee in respect of the export of which the offence is committed.

7. In these Regulations, "coffee" includes "coffee product" as defined in the Act.