

## CHAPTER 108

## THE COTTON EXPORT LEVY ACT

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## COTTON EXPORT LEVY

(15th September, 1933.)

911933.  
811937.  
1611956.  
1811989.

1. This Act may be cited as the Cotton Export Levy Act. Short title.

2. In this Act— Interpretation.

“cotton” means clean cotton lint;

“exporter” includes shipper (and in the case of a steamship, the owner or agent of such vessel) or exporter of cotton.

Power to impose  
levy.

**3.** There shall be imposed a levy upon all cotton exported from Antigua and Barbuda at such rate as the Cabinet shall prescribe, not exceeding two cents per pound.

Payment of levy  
on export.

**4.** (1) The proceeds of the levy shall be paid into the Treasury on the export from Antigua and Barbuda of cotton.

(2) The levy shall be paid by the exporter

Declaration.

**5.** The exporter shall deliver to the Comptroller of Customs a declaration containing particulars as regards weight or quantity of every shipment made by him, on the form duly provided by the Comptroller of Customs for this purpose.

Disposal of  
proceeds of levy.

**6.** The Comptroller of Customs shall deposit all proceeds of the levy in a separate account, and pay therefrom such sums as the Cabinet may, from time to time, direct to be paid towards the formation and other expenses of the West Indian Cotton Growers Association or the Antigua and Barbuda Cotton Growers Association.

Penalties.

**7.** (1) Any person who makes a declaration required to be made by this Act knowing the same to be false in any material particular shall be liable on summary conviction to a fine not exceeding three thousand dollars or to imprisonment with or without hard labour for a period not exceeding six months.

(2) Any person who neglects or refuses to deliver, within seven days after the day of exportation, the declaration required to be delivered by this Act shall be liable on summary conviction to a fine not exceeding two hundred and fifty dollars.

(3) If any levy imposed by virtue of this Act is not paid within seven days after the day of exportation a sum equal to ten per centum of the amount of the levy shall be added thereto and the levy and such sum may be sued for in a Court of competent jurisdiction, and recovered with costs of suit from the exporter as a debt due to the Comptroller of Customs.