

Treasurer to Collector of Customs and Excise

7/1966

**CHAPTER 228.**

**COTTON (LEVY).**

1/1934  
6/1937  
14/1957

(22nd July, 1933.)

1. This Ordinance may be cited as the Cotton (Levy) Ordinance.

Short title.

2. In this Ordinance—

Interpretation.

“cotton” shall mean clean cotton lint;

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

3. There shall be and is hereby imposed upon all cotton exported from the Colony a levy at the rate of one and a half cents on every pound of cotton so exported :

Imposition of levy.

Ord.  
14/1957.

Provided that the Administrator in Council may from time to time vary the rate of such levy so that the same shall not exceed two cents per pound : Provided further that such levy shall not be payable with respect to any cotton reaped during any year prior to 1956.

4. (1) The proceeds of the levy shall be paid into the Treasury on the export from the Colony of cotton.

Payment of levy on export.

(2) The levy shall be paid by the exporter.

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

Declaration.

6. The Treasurer shall deposit all proceeds of the levy in a separate account, and pay therefrom such sums as the Administrator in Council may, from time to time, direct to be paid towards the formation and other expenses of the West Indian Sea Island Cotton Association (Incorporated).

Disposal of proceeds of levy.

Ord.  
14/1957.

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Penalties.

Ord. 6/1937.

7. (1) Any person who makes a declaration required to be made by this Ordinance knowing the same to be false in any material particular shall be liable on summary conviction to a fine not exceeding two hundred and forty 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 Ordinance shall be liable on summary conviction to a fine not exceeding twenty-four dollars.

(3) If any levy imposed by virtue of this Ordinance 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 Treasurer of the Colony.

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