

## ACT No. III OF 1918.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 6th March, 1918.)*

An Act to provide for the levy of a cess on indigo exported from British India.

WHEREAS it is expedient to provide funds for the promotion of research in the interests of the indigo industry in India;

And whereas for this purpose it is expedient to levy a cess on indigo produced in India and exported from British India; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indigo Cess Act, 1918; and

(2) It shall come into force on the first day of April, 1918.

Imposition of duty on exports of indigo and preparations thereof.

2. (1) There shall be levied and collected on all indigo produced in India and exported from any customs-port to any port beyond the limits of British India or to Aden a cess at the rate of one rupee per maund of 82½ pounds avoirdupois :

Provided that, where any preparation of indigo mixed with any other substance for use as a dye is so exported, the cess shall be levied on such proportion of the total weight of such preparation as the Governor General in Council may determine by rule under this Act.

(2) In this section the expression "customs-port" has the same meaning as in the Sea Customs Act, 1878, and the cess levied shall be deemed to be a customs-duty for the purposes of section 5 of the Indian Tariff Act, 1894. VIII of  
VIII of

Application of proceeds of cess.

3. The proceeds of the cess collected under this Act shall be applied to meet the cost of such measures as the Governor General in Council may consider it advisable to take for promoting research in the interests of the indigo industry in India.

4. The

4. The Governor General in Council may make <sup>Power to</sup> rules consistent with this Act, <sup>make rules.</sup>

- (a) for regulating the method of assessing, levying and collecting the cess;
- (b) for prescribing the particular purposes to which the cess may be applied; and
- (c) generally for carrying out the purposes of this Act.