

# ACT No. XV 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 duty of customs on the importation of wheat.

WHEREAS it is expedient to assist the sale in India of wheat produced therein by imposing a temporary duty of customs on the importation of wheat; It is hereby enacted as follows:—

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

(2) It extends to the whole of British India, except Aden and Perim.

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

2. Notwithstanding anything contained in Part I of Schedule II to the Indian Tariff Act, 1894, there shall be levied and collected, save as hereinafter provided, a duty of customs on wheat imported into any port to which this Act applies, at the rate of two rupees per hundredweight. Duty of customs on wheat.

3. (1) The duty of customs imposed by or under this Act shall not be levied and collected on wheat shipped by the seller in compliance with a contract of sale made by him under the following circumstances, namely:— Exemption from duty of wheat already ordered.

- (a) where the proposal has been made by the seller and its acceptance by the buyer has been put in course of transmission to the seller, before the 1st day of March, 1931; or
- (b) where the proposal has been made by the buyer and has been put in course of transmission to the seller before

\* This Act came into effect on 20th 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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before the 1st day of March, 1931, and the seller's acceptance has been put in course of transmission to the buyer before the 20th day of March, 1931:

Provided that in all cases documents showing that the contract of sale has been made under these circumstances are deposited with the Customs Collector before the 1st day of May, 1931.

(2) Where in the opinion of the Customs Collector it is doubtful whether any consignment of wheat is exempted from duty under sub-section (1) or not, the Customs Collector shall assess and collect duty thereon as if it were not exempted; and, on proof being furnished to his satisfaction within three months of the collection of the duty that the consignment of wheat is exempted, he shall make a refund of the duty collected.

Duty of  
customs on  
wheat flour.

4. Notwithstanding anything contained in Part V of Schedule II to the Indian Tariff Act, 1894, or in section 4 VIII of 1894. of the Indian Finance Act, 1931, the duty of customs to be levied and collected on wheat flour imported into any port to which this Act applies shall be at the rate of two rupees per hundredweight.

Power to remit  
or reduce the  
duty.

5. (1) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty of customs imposed by section 2 has become unnecessary or excessive, he may, by notification in the Gazette of India, remit such duty or reduce it to such extent as he thinks fit.

(2) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty of customs imposed by section 4 is excessive he may, by notification in the Gazette of India,—

(a) reduce such duty to such extent as he thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent., or

(b) declare that section 4 shall cease to have effect.