



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.03

COTTON EXPORT LEVY ACT

Revised Edition

showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986.

This edition contains a consolidation of the following laws—

COTTON EXPORT LEVY ACT

Act 22 of 1933 ... in force 1st March 1934

Amended by: Act 5 of 1976
Act 6 of 1976
Act 7 of 1976
Act 9 of 1986

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CHAPTER 20.03
COTTON EXPORT LEVY ACT

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CHAPTER 20.03
COTTON EXPORT LEVY ACT

AN ACT TO IMPOSE A LEVY UPON ALL COTTON EXPORTED FROM THE STATE; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

Short title.

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

Interpretation.

2. In this Act—

“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;

“Minister” means the Minister of Agriculture.

(Inserted by Act 5 of 1976)

Imposition and rate of levy.

3. (1) Subject to this Act, a levy is imposed upon all cotton exported from the State.

- (2) The rate of levy is—

- (a) in respect of cotton exported before the 31st day of December, 1974, one and one half cents in respect of each pound;

- (b) in respect of cotton exported after the 1st day of January, 1975, such rate as the Minister shall prescribe:

Provided that until such regulations are made the rate of levy in respect of cotton exported after the 1st day of January, 1975 shall be six cents in respect of each pound.

- (3) Before making any regulations for the purposes of paragraph (b) of subsection (2), the Minister shall take into consideration any recommendation with respect to the rate of levy made to him or her by the West Indies Sea Island Cotton Association or by the Cotton Marketing Committee of the Nevis Island Administration.

(Substituted by Act 5 of 1976)

Payment of levy on export.

4. (1) The proceeds of the levy shall be paid into the Treasury on the export from the State 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 or her, 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 Minister may direct to be paid towards the formation and other expenses of the West Indian Cotton Growers Association.

(Amended by Act 6 of 1976)

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 one thousand five hundred dollars or to imprisonment for a period not exceeding six months.

(Amended by Acts 7 of 1976 and 9 of 1986)

(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 one hundred and fifty dollars.

(Amended by Acts 7 of 1976 and 9 of 1986)

(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.

Regulations.

8. The Minister may make regulations for the purposes of section 3 of the Act.

(Inserted by Act 5 of 1976)
