



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.41

SUGAR EXPORT CESS (NATIONAL LAND FUND) 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—

SUGAR EXPORT CESS (NATIONAL LAND FUND) ACT

Act 14 of 1975 ... in force 10th March 1975

Amended by: Act 11 of 1976

Act 9 of 1991

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SUGAR EXPORT CESS (NATIONAL LAND FUND) ACT

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CHAPTER 20.41

SUGAR EXPORT CESS (NATIONAL LAND FUND) ACT

AN ACT TO IMPOSE AN ADDITIONAL CESS ON SUGAR EXPORTED FROM THE STATE; TO PROVIDE FOR THE ESTABLISHMENT OF A FUND FOR THE PURPOSE OF FURTHERING THE INTEREST OF THE SUGAR INDUSTRY; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

Short title.

1. This Act may be cited as the Sugar Export Cess (National Land Fund) Act.

Interpretation.

2. In this Act—

“exporter” includes the shipper of sugar or his or her agent;

“export”, in relation to the State, means to take out or cause to be taken out of the State by aircraft or by ship or vessel otherwise than in transit;

“fund” means the fund established under Section 6.

Imposition of cess.

3. Subject to the provisions of this Act, there shall be levied and paid on all sugar manufactured in the State and exported therefrom a cess at the rate of forty dollars on every ton of such sugar received by the importer thereof.

Declaration.

4. The exporter shall deliver to the Accountant General as soon as possible a declaration containing particulars of the weight or quantity of every shipment of sugar as received by the importer thereof:

Provided that where no such declaration is made by the exporter within three months of the date of shipment the amount of sugar exported shall be deemed to be the amount received by the importer.

Payment of cess.

5. The proceeds of the cess shall be paid by the exporter to the Accountant General who shall deposit the same in the fund established under section 6 of this Act.

The National Land Fund.

6. (1) There shall be established a fund to be called the National Land Fund which shall be under the control and management of the Accountant-General and shall be used for the purposes mentioned in this Act and for such other purposes as the National Assembly may hereafter determine.

(2) Any sums standing to the credit of the National Land Fund which are not immediately required for the purposes thereof may be invested or placed on deposit account in such manner as the Minister of Finance may direct and any interest earned on moneys so invested or placed on deposit shall be placed to the credit of the fund.

(Amended by Act 6 of 1976)

***Purpose for which Fund to be used.**

7. The Cabinet shall, from time to time, direct that any sum or sums of money standing to the credit of the fund shall be used to pay claimants who have made claims for compensation under the provisions of the Sugar Estates' Lands Acquisition Act, No. 2 of 1975 and whose claims have been duly determined in accordance with the provisions of that Act.

Cess to be allowed as a deduction under income tax laws.

8. The amount of cess paid into the Treasury in any year by any exporter shall be allowed as a deduction in ascertaining the chargeable income of that exporter for the purpose of the income tax laws for the time being in force in the State.

Time for payment of cess.

9. (1) The amount levied under the provisions of section 3 shall be paid within three months after the date of exportation.

(2) In default of payment when due of any amount payable under this Act by an exporter, such amount together with interest at the rate of ten (10) per centum per annum from the date the payment became due under subsection (1) shall, after demand for payment has been made by the Accountant-General be recoverable as a debt due to the Government of the State.

Offences.

10. 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 of three thousand dollars or to imprisonment for a period not exceeding six months.

(Amended by Act 9 of 1986)

Saving.

11. The provisions of this Act shall be in addition to and not in derogation of the provisions of the Sugar Export Cess Act, Cap. 20.43 and accordingly nothing in this Act shall directly or indirectly affect the provisions of that Act.

Non-application of sections 3 and 4.

12. Sections 3 and 4 of this Act shall have no force or effect in respect of the export of sugar.

(Inserted by Act 9 of 1991)

* Act 2 of 1975 declared null and void by the Court as unconstitutional.