

THE SPICES CESS ACT, 1986

No. 11 OF 1986

[20th March, 1986.]

An Act to provide for imposition of cess on all spices which are exported for the purposes of carrying out measures for the development of export of spices.

BE it enacted by Parliament in the Thirty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Spices Cess Act, 1986.

(2) It shall extend to the whole of India.

(3) It shall come into force on such date¹ as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

(a) "Board" means the Spices Board constituted under sub-section (1) of section 3 of the Spices Board Act, 1986;

(b) "prescribed" means prescribed by rules made under this Act; and

(c) "spices" means the spices specified in the Schedule to the Spices Board Act, 1986.

3. (1) There shall be levied and collected by way of cess for the purpose of the Spices Board Act, 1986, a duty of customs on spices at such rate not exceeding five per cent. *ad valorem*, as the Central Government may, from time to time, specify by notification in the Official Gazette.

(2) The duty of customs levied under sub-section (1) shall be in addition to the duty of customs leviable on spices under the Customs Act, 1962, or any other law for the time being in force.

(3) The provisions of the Customs Act, 1962, and the rules and regulations made thereunder, including those relating to refund and exemption of duty, shall, so far as may be, apply in relation to levy and collection of the said duty of customs as they apply in relation to the levy and collection of the duty of customs on spices under that Act.

¹ 26-2-87 *Vide* Notification No. S. O. 124 (E), dated 26-2-1987, Gazette of India, 1987, Extraordinary Part II, Section 3(ii).

Short title
extent
and com-
mencement

Defini-
tions.

Levy and
collection
of cess.

all spices
which are
exported

52 of 1962.

52 of 1962.

(4) The proceeds of the duty of customs levied under sub-section (1) shall first be credited to the Consolidated Fund of India and the Central Government may, if Parliament, by appropriation made by law in this behalf so provides, pay to the Board from time to time, from out of such proceeds (after deducting the cost of collection) such sums of money as it may think fit for being utilised for the purposes of the Spices Board Act, 1986.

Power
to call
reports
and
returns.

4. The Board may require any exporter of spices to furnish for the purposes of this Act, such statistical and other information in such form and within such period as may be prescribed.

Power
to make
rules.

5. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the form in which and the period within which statistical and other information may be furnished to the Board under section 4.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.