

Kerala Forest (Amendment) Act, 1986

20 of 1986

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An Act further to amend the Kerala Forest Act, 1961 WHEREAS it is expedient further to amend the Kerala Forest Act, 1961, for the purpose hereinafter appearing; BE it enacted in the Thirty-seventh Year of the Republic of India as follows:-

1. Short Title And Commencement :-

(1) This Act may be called the Kerala Forest (Amendment) Act, 1986.

(2) It shall be deemed to have come into force on the 1st day of September; 1984

2. Insertion Of New Chapter Xa :-

In the Kerala Forest Act, 1961 (4 of 1962) (hereinafter referred to as the principal Act), after Chapter X, the following Chapter shall be inserted, namely:-

" CHAPTER XA

FOREST DEVELOPMENT TAX

75A. Levy of forest development tax.- (1) Notwithstanding anything contained in this Act, in respect of forest produce disposed of by the Government by sale, there shall be levied and collected a tax at the rate of five per cent of the amount of consideration paid therefor:

Provided that no tax under this sub-section shall be levied and collected on any forest produce, except timber, charcoal, cane, bamboo and firewood, sold,-

(a) to members of Scheduled Castes or Scheduled Tribes for their bona fide personal use or for use connected with their traditional crafts; or

(b) to Co-operative Societies of Scheduled Castes or Scheduled Tribes.

Explanation.- In this sub-section, the term "sale" shall have the meaning assigned to it in the Kerala General Sales Tax Act, 1963 (15 of 1963).

(2) The tax payable under sub-section (1) in respect of any forest produce shall be collected along with the consideration paid therefor.

(3) The tax levied under sub-section (1) in respect of any forest produce shall be in addition to and not in lieu of any tax payable in respect of such forest produce under the Kerala General Sales Tax Act, 1963 (15 of 1963) or under any other law for the time being in force.

75B. Establishment of Kerala Forest Development Fund.- (1) There shall be established for the State a Fund to be called the Kerala Forest Development Fund (hereinafter in this section referred to as the Development Fund).

(2) The proceeds of the tax levied and collected under section 75A shall first be credited to the Consolidated Fund of the State and after deducting the expenses for collection as determined by the Government, the remaining amount shall, under appropriation duly made by law in this behalf, be entered into and transferred to the Development Fund.

(3) Any amount transferred to the Development fund shall be charged on the Consolidated Fund of the State.

(4) No sum shall be paid or applied from and out of the Development Fund except as provided in sub-section (5)

(5) The amount standing to the credit of the Development Fund shall be expended in such manner and subject to such conditions as may be prescribed by rules made under this Act for the purposes and to the extent specified below:

(a) sixty per cent, for the planting and maintenance of soft-wood trees and other species of trees, which from raw material for industries; and

(b) forty per cent, for the forest research.

(6) The Development Fund shall be held and administered on behalf of the Government by an officer not below the rank of Chief Conservator of Forests, subject to such general or special directions as may be given by the Government from time to time."

3. Repeal And Saving :-

(1) The Kerala Forest (Amendment) Ordinance, 1986 (57 of 1986). is hereby repealed.

(2) Notwithstanding such repeal, anything done or deemed to have been done or any action taken or deemed to have been taken under the principal Act as amended by the Said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.