AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT CESS ACT, 1986

3 of 1986

[8th January, 1986]

CONTENTS

AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT CESS ACT, 1986

3 of 1986

[8th January, 1986]

STATEMENT OF OBJECTS AND REASONS This Bill is complementary to Agricultural and Processed Food Products Export Development Authority Act, 1985. The Agricultural and Processed Food Products Export Development Auth- ority Bill, 1985 seeks to provide for the establishment of an authority to be called the Agricultural and Processed Food Products Export Development Authority and empower that Authority to promote export of agricultural and processed food products.In order to ensure that the said Authority has necessary resources to discharge its functions, this Bill seeks to provide for the levy by way of a cess of a duty of customs on all the scheduled products which are exported. The intention is to make over, after due appropriation by Parliament by law, the proceeds of the cess to the said Authority to enable it to discharge its functions effectively. 2. The Bill seeks to achieve the above objectives. S.O.R- Gaz. of Ind., 3-12-1985, Pt. II, S. 2, Ext., p. 3 (No. 60).

1. Short title, extent and commencement :-

(1) This Act may be called The Agricultural and Processed Food Products Export Cess Act, 1985.

(2) It extends to the whole of India.

(3) It shall come into force on such date[1] as the Central Government may, by notification in the Official Gazette, appoint.

[a] 15-12-1980 See Gaz. of Ind., 15-12-1986, Pt. II, S. 3(ii), Ext., p. I, (No. 521).

2. Definitions :-

(1) In this Act, unless the context otherwise requires,-

(a) "Authority" means the Agricultural and Processed Food Products Export Development Authority established under Section 4 of the Agricultural and Processed Food Products Export Development Authority Act, 1985 ;

(b) "Scheduled product" means any product for the time being included in Schedule to the Agricultural and Processed Food Products Export Development Authority Act, 1985.

(2) All words and expressions used in this Act and not defined, but defined in Agricultural and Processed Food Products Export Development Authority Act, 1985 shall have the meanings respectively assigned to them in that Act.

3. Duties of customs on Scheduled products :-

(1) There shall be levied and collected by way of a cess for the purposes of Agricultural and Processed Food Products Export Development Authority Act, 1985 , a duty of customs at such rate not exceeding three per cent. ad valorem as the Central Government may, by notification in the Official Gazette specify, on all Scheduled products, which are exported.

(2) The duties of customs levied under sub-section (1) on the Scheduled products shall be in addition to any cess or duty leviable on such Scheduled products under any other law for the time being in force.

(3) The provisions of Customs Act, 1962 and the rules and regulations made thereunder including those relating to refunds and exemptions from duty, shall, as far as may be, apply in relation to the levy and collection of the duty of customs leviable under sub-section (1) as they apply in relation to the levy and collection of the duties of customs under that Act or those rules and regulations.

4. Credit of proceeds of duties to Consolidated Fund of India

:-
The proceeds of the duties of customs levied under sections 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 Authority, from time to time, from out of such proceeds, after deducting the expenses on collection, such sums of money as it may think fit for being utilised for the purposes of Agricultural and Processed Food Products Export Development Authority Act, 1985 .