

CHAPTER 418**THE SUGAR EXPORT CESS ACT**

Arrangement of Sections

Section

1. Short title.
2. Interpretation.
3. Cess of **\$13.20** per ton.
4. Declaration.
5. Payment of cess and establishment of funds.
6. Allocation of cess to funds.
7. Administration of funds.
8. Membership of bodies created by section 7(b) not to constitute holding of public office.
9. Remuneration to members of bodies constituted under section 7(b).
10. Cess to be allowed as a deduction under income tax laws.
11. Time for payment of cess.
12. Offences.

SUGAR EXPORT CESS

(1st January, 1947.)

 10/1947
 20/1954
 18/1981

1. This Act may be cited as the Sugar Export Cess Act. **Short title.**

2. In this Act— **Interpretation.**

"exporter" means the exporter or shipper of sugar and the term "shipper" in the case of a steamship or

motor vessel includes the agent of the owner of such steamship or motor vessel.

Cess of \$13.20
per ton.

3. (1) There shall be levied and paid on all sugar to which this section applies a cess at the rate of thirteen dollars and twenty cents on every ton of such sugar received by the importer thereof.

(2) This section applies to sugar manufactured in Antigua and Barbuda and exported therefrom—

(a) which is sold or is to be sold at a price negotiated annually pursuant to an Agreement entered into between the Ministry of Food on behalf of Her Majesty's Government in the United Kingdom and, *inter alia*, the British West Indies Sugar Association (Inc.) on behalf of the sugar industries and exporters in the British West Indies and signed on the 21st day of December, 1951; or

(b) which is sold or is to be sold at a price per ton free on board not less than the net price per ton free on board of the sugar referred to in paragraph (a).

The expression "net price per ton" means the sum obtained by deducting the cess specified in this section from the current price per ton free on board of the sugar in respect of which the term is used.

Declaration.

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

Payment of cess
and establishment
of funds.

5. The proceeds of the cess shall be paid by the exporter to the Accountant-General who shall deposit the same in the proportions hereinafter provided in the following funds which shall be established by the Accountant-General—

- (a) The Sugar Industry Price Stabilization Fund;
- (b) The Sugar Industry Rehabilitation Fund; and
- (c) The Sugar Industry Labour Welfare Fund.

6. The proceeds of each cess of thirteen dollars and twenty cents shall be allocated to the credit of and deposited in the funds established under this Act in the following proportions, that is to say—

Allocations of cess to funds.

(a) The Sugar Industry Price Stabilization Fund, a proportion of six dollars of such cess;

(b) The Sugar Industry Rehabilitation Fund, a proportion of four dollars and eighty cents of such cess; and

(c) The Sugar Industry Labour Welfare Fund, a proportion of two dollars and forty cents of such cess.

7. The Cabinet may make regulations—

Administration of funds.

(a) for the management and control of the funds;

(b) prescribing the constitution and powers of bodies which may be set up for the administration of the funds;

(c) prescribing the purposes for which the funds may be used; and

(d) generally for effectually carrying out any of the purposes of or matters prescribed by this Act.

8. It is hereby declared that membership whether with or without remuneration or other allowance, of any bodies which may be constituted under the provisions of paragraph (b) of section 7 for the administration of the funds does not constitute the holding of a public office within the meaning of the Constitution.

Membership of bodies created by section 7(b) not to constitute holding of public office.

9. (1) The Cabinet may authorize payment to members of any of the bodies which may be constituted under the provisions of paragraph (b) of section 7 for the administration of the funds, of such remuneration or other allowance as they may think fit:

Remuneration to members of bodies constituted under section 7(b).

Provided that where any member of such bodies is a public officer he shall not be entitled to receive any such remuneration or allowance.

(2) The remuneration or other allowance authorized by subsection (1) to be paid to members who are eligible

therefor shall be paid out of the monies of the fund which such members are appointed to administer.

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

10. The amount of cess paid into the Treasury in any year by any sugar manufacturer may be allowed as a deduction in ascertaining the chargeable income of that sugar manufacturer for the purposes of the income tax laws for the time being in force in Antigua and Barbuda.

Time for payment of cess.

11. (1) The amount levied under the provisions of section 3 shall be paid within four months after the date of exportation or, in the case of sugar exported before the date of the publication of this Act, within four months after the date of such publication in the *Gazette*.

(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 five 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.

Offences.

12. 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 three thousand dollars or to imprisonment with or without hard labour for a period not exceeding six months.
