

THE PROVISIONAL COLLECTION OF TAXES ACT.

[INDIA ACT XVI, 1931.] (28th September, 1931.)

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in bills relating to the imposition or increase of duties of customs or excise ; It is hereby enacted as follows :—

1. * * * *

2. In this Act, a “declared provision” means a provision in a Bill in Definition.
respect of which a declaration has been made under section 3.

3. Where a Bill to be introduced in the Union Parliament on behalf of Government provides for the imposition or increase of a duty of customs or excise, the President of the Union may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act. Power to make declarations under this Act.

4. (1) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced. Effect of declarations under this Act, and duration thereof.

(2) A declared provision shall cease to have the force of law under the provisions of this Act—

(a) when it comes into operation as an enactment, with or without amendment, or

(b) when the President of the Union, in pursuance of a motion passed by the Chamber of Deputies, directs, by notification, that it shall cease to have the force of law, or

(c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of the sixtieth day after the day on which the Bill containing it was introduced.

5. (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the bill containing it was introduced, refunds shall be made Certain refunds to be made when

declarations
cease to
have effect.

of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision :

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.