



ST. CHRISTOPHER AND NEVIS

CHAPTER 20.43

SUGAR EXPORT CESS ACT and Subsidiary Legislation

Revised Edition

showing the law as at 31 December 2002

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, No. 9 of 1986.

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SUGAR EXPORT CESS ACT

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CHAPTER 20.43
SUGAR EXPORT CESS ACT

AN ACT TO IMPOSE A CESS ON SUGAR EXPORTED FROM THE FEDERATION; AND TO PROVIDE FOR THE ESTABLISHMENT OF CERTAIN FUNDS FOR THE PURPOSE OF FURTHERING THE INTEREST OF THE SUGAR INDUSTRY AND OF THE WORKERS ENGAGED THEREIN; AND TO PROVIDE FOR RELATED OR INCIDENTAL MATTERS.

Short title.

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

Interpretation.

2. In this Act—

“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;

“Special Wages Increase Fund” means the Special Wages Increase Fund established under Section 2 of the Sugar Export Cess (Special Wages Increase Fund) Act, Cap. 18.34.

(Inserted by Act 12 of 1975)

Imposition of cess.

3. There shall be levied and paid on all sugar manufactured in the State and exported therefrom a cess at the rate of fifty dollars and forty cents on every ton of such sugar received by the importer thereof.

(Amended by Act 12 of 1975)

Declaration.

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

Provided that where no such declaration is made by the exporter within four months of the date of shipment the amount of sugar exported shall be deemed to be the amount received by the importer.

Payment of cess.

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 heretofore established and hereby continued—

- (a) the Sugar Industry Price Stabilization Fund;
- (b) the Sugar Industry Rehabilitation Fund;
- (c) the Sugar Industry Labour Welfare Fund; and
- (d) the Special Wages Increase Fund.

(Substituted by Act 12 of 1975)

Allocation of funds.

6. The proceeds of each cess of fifty dollars and forty cents (\$50.40) shall be allocated to the credit of and deposited in the funds heretofore established in the following proportions, that is to say—

- (a) the Sugar Industry Price Stabilization Fund, a proportion of twenty-six dollars and forty cents (\$26.40) of such cess;
- (b) the Sugar Industry Rehabilitation Fund, a proportion of two dollars and forty cents (\$2.40) of such cess;
- (c) the Sugar Industry Labour Welfare Fund, a proportion of twelve dollars (\$12.00) of such cess; and
- (d) the Special Wages Increase Fund, a proportion of nine dollars and sixty cents (\$9.60) of such cess.

(Substituted by Act 12 of 1975)

Administration of funds.

7. (1) Subject to Subsection (3) of this section, the Cabinet may make regulations—

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

(2) Regulations made under this section shall be laid before the National Assembly as soon as possible.

(3) The provisions of the Sugar Export Cess (Special Wages Increase Fund) Act, Cap. 18.34 shall have effect as to the administration, management and control of the Special Wages Increase Fund, and as to the purposes for which the said Fund may be used and accordingly Subsection (1) of this section shall not apply to the Special Wages Increase Fund.

(Substituted by Act 12 of 1975)

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

8. 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 the State.

Time for payment of cess.

9. (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 of the State.

Non-application of sections 3 and 5.

10. Sections 3 and 5 of this Act shall have no force or effect in respect of the export sugar.

(Inserted by Act 9 of 1991)

Offences.

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

(Amended by Acts 7 of 1976 and 9 of 1986)

SCHEDULE*(Section 7)***SUGAR EXPORT CESS REGULATIONS****Short title.**

1. These Regulations may be cited as the Sugar Export Cess Regulations.

Interpretation.

2. In these Regulations—

“Price Stabilization Fund” means the Sugar Industry Price Stabilization Fund established under section 5 of the Sugar Export Cess Act;

“Rehabilitation Fund” means the Sugar Industry Rehabilitation Fund established under section 5 of the Sugar Export Cess Act; and

“Labour Welfare Fund” means the Sugar Industry Labour Welfare Fund established under section 5 of the Sugar Export Cess Act.

Accountant-General to be Trustee of Fund.

3. (1) Subject to the provisions of these Regulations, the Accountant-General shall be the trustee of the Price Stabilization Fund, the Rehabilitation Fund and the Labour Welfare Fund.

(2) The Accountant-General may, with the approval of the Governor-General, invest or place on deposit account any of the moneys of the funds specified in paragraph 1, and any interest earned on moneys so invested or deposited shall be placed to the credit of the appropriate fund.

(3) Payments out of the Price Stabilization Fund shall be made by the trustee on the written direction of the Governor-General and payments out of the Rehabilitation Fund and the Labour Welfare Fund shall be made by him or her on the written authority of the Governor-General.

Purposes for which Funds may be used.

4. (1) The Price Stabilization Fund may be used to mitigate the adverse effect of any reduction in the price of sugar.

(2) The Rehabilitation Fund may be used—

(a) to effect improvements to the equipment and the productive capacity of the properties of sugar cane growers; and

(b) for the reimbursement of expenditure of a capital nature incurred by any owner on any new development or on deferred major replacements and maintenance and on factory machinery and equipment in the sugar industry.

(3) The Labour Welfare Fund may be used to meet the cost of capital work for improvement of the welfare of labourers engaged in the sugar cane industry and for the provision and maintenance of services and amenities generally (including capital works) pertaining to their welfare.

Management and Control of Funds.

5. The funds shall be managed and controlled—
- (a) in the case of the Price Stabilization Fund, by the trustee in accordance with directions, from time to time, given by the Governor-General;
 - (b) in the case of the Rehabilitation Fund and the Labour Welfare Fund, by the Governor-General with the advice of the appropriate Committee (hereinafter constituted) but subject to the provisions of these Regulations.

Committees.

6. (1) The Governor-General shall from time to time appoint a committee to advise the Governor-General in connection with the management and control of the Rehabilitation Fund and another committee to advise him or her in connection with the management and control of the Labour Welfare Fund.

(2) The committee appointed to advise the Governor-General in connection with the management and control of the Rehabilitation Fund shall consist of two public officers, and four persons representing the employers in the Sugar Industry.

(3) The committee appointed to advise the Governor-General in connection with the management and control of the Labour Welfare Fund shall consist of two (2) public officers, and four persons representing the workers in the Sugar Industry.

(4) Each committee shall remain in office for a term of two years.

(5) The Governor-General may, at any time, revoke the appointment of any member of a committee.

(6) Where a vacancy in a committee is occasioned by death, resignation or other cause, the Governor-General may appoint another person to be a member of the committee for the remainder of its term.

(7) The provisions contained in the Schedule to these Regulations shall apply to any committee appointed under these Regulations.

Duties of Committee.

7. It shall be the duty of the appropriate committee to meet and consider any proposals or schemes in respect of which applications are made for the expenditure of money from the Rehabilitation Fund and the Labour Welfare Fund, and to tender advice and make such recommendations pertaining thereto, as they may think fit, to the Governor-General.

Applications.

8. Every application or proposal for the expenditure of money from the Rehabilitation Fund or the Labour Welfare Fund shall be made to the chairperson of the appropriate committee.

Dealing with Recommendations of Committee.

9. The Governor-General may, from time to time, consult the appropriate committee on any question pertaining to any recommendation made by that committee or otherwise, and he or she shall give effect to any recommendations made by that committee, unless he or she considers that effect ought not to be given to any

recommendations so made.

SCHEDULE TO THE REGULATIONS

(Regulation 6(7))

1. On the appointment of a committee, and whenever there is a vacancy in the office of chairperson, the Governor-General shall appoint a member of that committee to be chairperson.
2. (1) Three members present at any meeting of a committee shall constitute a quorum for the transaction of business.
(2) The chairperson shall preside at all meetings of the committee which he or she attends, and in his or her absence the members present may elect one of their number to preside over the meeting.
3. Every question before a committee shall be determined by the votes of a majority of the members present, and the chairperson or other presiding member shall have an original vote thereon and also a casting vote if the votes are equally divided.
4. (1) The Governor-General may grant leave of absence to any member of the committee.
(2) Where leave has been granted, the Governor-General may appoint another person to act in the place of the member of a committee who has been granted such leave.
5. (1) A member may, by writing under his or her hand addressed to the Governor-General, resign from a committee.
(2) Where a member, without the leave of the Governor-General, absents himself or herself from three consecutive quarterly meetings of a committee, he or she shall be deemed to have resigned.
6. A committee may act notwithstanding any vacancy among the members thereof.
7. (1) Each committee may, with the approval of the Governor-General, appoint some fit and proper person to be secretary of the committee at such salary as is approved by the Governor-General.
(2) The secretary shall not be dismissed without the approval of the Governor-General.
8. (1) The secretary shall perform such duties as shall be assigned to him or her by the committee, and shall on all occasions in the execution of his or her office act under the superintendence, control and direction of the committee.
(2) The secretary shall attend all meetings of the committee and record correctly the minutes of the proceedings thereof.
9. (1) The committees shall meet at least once in every three months on such date as may be fixed by them.
(2) The committees shall also meet as often as they may be summoned either by direction of their chairperson or on the written requisition of at least four (4) members of the committee who shall sign the same, and in such requisition there

shall be stated the nature of the business to be transacted at the meeting and the requisition shall be delivered to the secretary.

(3) The secretary shall summon a meeting of the committee on, and in accordance with, the direction of the chairperson, and also within three days after the receipt by him or her of a requisition duly made.

(4) Every notice convening a meeting of a committee shall state the time and place of the meeting and the nature of the business to be transacted at such meeting.
