

CHAPTER 41.

PROVISIONAL COLLECTION OF TAXES.

[No. XIV of 1928.]

[15th December, 1928.]

Short title.

1. This Ordinance may be cited as the Provisional Collection of Taxes Ordinance.

Alteration of or exemption from duty payable under existing law when bill approved by the Governor in Council.

2. When the Governor in Council has, during any session of the Legislative Council, approved of the introduction into the Legislative Council of a bill whereby, if it be passed into law, an import or excise duty is imposed on any article or articles previously exempt from that duty, or whereby the import or excise duty or duties previously payable on any article or articles is altered, the Governor in Council may order that the Comptroller of Customs or the Chief Commissary, as the case may be, shall demand, levy, and collect on that article or those articles, the respective duty or duties set forth in the bill as the duty or duties to be levied thereon respectively, instead of the duties payable thereon, respectively, under the existing law :

Proviso.

Provided that, where the alteration of the duty contained in the bill is a reduction of the duty under the existing law the duty under the existing law shall be levied and collected.

Commencement and duration of order.

3.—(1) Every order aforesaid shall come into force on the day whereon a motion for the first reading of the bill is made in the Legislative Council and, for the period limited by this section, shall have statutory effect as if contained in an Ordinance.

(2) The order shall cease to have statutory effect

- (a) on the rejection by the Legislative Council of the Bill in respect of which the order was issued ; or,
- (b) on the withdrawal of the bill ; or,
- (c) when the bill enacted comes into operation as an Ordinance.

Refund of duties.

4. So much of any duty which has been paid on any article under the provisions of this Ordinance as is in excess of the duty payable on that article immediately on an order ceasing to have statutory effect shall be repaid to the person who paid it.