

7/1966

**CHAPTER 229.**

**COTTON TAX (GOVERNMENT PURCHASES)**

(29th August, 1918.)

6/1918

1. This Ordinance may be cited as the Cotton Tax (Government Purchases) Ordinance.

Short title.

2. Where after the commencement of this Ordinance there is a sale of any quantity of cotton to the Government of the Colony, whether such cotton is purchased by the Government as an agent or as a principal, there shall be collected a tax equal to the amount of the export duty which would have been payable under any Ordinances for the time being in force had that quantity of cotton been exported by the seller at the time of such sale and not sold locally.

Tax imposed on cotton sold to Government.

3. The tax to be collected under the preceding section shall be payable by the seller, and the Treasurer shall deduct the amount thereof when paying the purchase price, or, if the purchase price is payable by instalments, the Treasurer shall deduct the amount thereof from such of the instalments as the Administrator in Council may determine.

Collection of tax.

Accountant General