(A9)

75. (1) The Island Council shall levy, collect, assess and appropriate the following taxes, duties, tolls, cess and fees .in accordance with the procedure and subject' to such limit as may be prescribed, namely:

Levy of taxes, duties etc.

- (a) toll on persons, vehicles or animals of any class of them at any toll bar established by it on any road other than a kutcha road or any bridge vested in it or under its management;
- (b) toll in respect of any ferry established by it or under its management;
- (c) fees on the registration of vehicles;
- (d) a fee for providing sanitary arrangements at such places of worship or pilgrimage, fairs and melas within its jurisdiction;
- (e) a fee for licence for a fair or market;
- (f) a water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Island Council within its jurisdiction;
- (g) a lighting rate, where arrangement for lighting on public streets and places is made by the Island Council within its jurisdiction;

Provided that the Island Council shall not undertake registration of a vehicle or levy fee thereof, and shall not provide sanitary arrangements at places of worship or pilgrimage, fairs and melas within its jurisdiction or levy fee thereof, if any such vehicle has already been registered by any other authority under any law for the time being in force or if such provision for sanitary arrangement has already been made by any local authority:

Provided further that the scale of tolls, fees or rates and the terms and conditions for the imposition thereof, shall be such as may be provided by byelaws and such bye-laws may provide for exemption from all or any of the tolls, fees or rates in any class of cases.

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