A ‘Cess’ duty, which appears to come from the British period and poorly derived from the word ‘access’, as it is confused with the word ‘census’, is a tax put on top of an existing tax, such as a wealth tax on top of an income tax, or a levy on top of an excise tax. The central government keeps Cess duty revenue for itself, rather than putting it in the Consolidated Fund of India, which is a common pool of funds divided between central and state governments. (Customs tariffs are put in the CPF and shared with the states.) Because a Cess is not imposed on top of an applied MFN rate, it is borne not by the importer or producer-exporter, but by the consumer. Thus, where an applied rate is lowered, but a Cess duty raised, the net out of pocket expense to the consumer may be neutral.