



THE LAC CESS ACT, 1930



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THE LAC CESS ACT, 1930

¹ACT No. XXIV OF 1930

[25th July, 1930]

²[An Act to provide for the levy and collection of a cess on lac and refuse lac exported from Pakistan.]

³[WHEREAS it is expedient to provide for the levy and collection of a cess on lac and refuse lac exported from Pakistan;] It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the ⁴* Lac Cess Act, 1930.

⁵[(2) It extends to the whole of Pakistan.]

(3) It shall come into force on such date⁶ as the ⁷[Federal Government] may, by notification in the ⁸[official Gazette,] appoint.

2. Definitions. In this Act—

⁹* * * * *
⁹* * * * *

(c) “lac” includes any from of manufactured or unmanufactured lac other than refuse lac;

¹ For Statement of Objects and Reasons, see Gazette of India, 1930, Pt. V, p. 62 ; for Report of Select Committee, see *ibid.* p. 99.

This Act has been extended to the—

(i) Baluchistan States Union, see the Baluchistan States Union (Federal Laws) (Extension) Order, 1953 (G. G. O. 4 of 1953), as amended by the Baluchistan States Union (Federal Laws) (Extension) (Second Amendment) Order, 1953 (G. G. O. 19 of 1953) ;

(ii) State of Bhawalpur by the Bahawalpur (Extension of Federal Laws) order, 1953 (G. G. O. 11 of 1953), as amended by the Bahawalpur (Extension of Federal Laws) (Amendment) Order, 1953 (G. G. O. 21 of 1953) ; and

(iii) Khairpur State, see G. G. O. 5 of 1953, as amended by G. G. O. 24 of 1953.

The Act have been and shall be deemed to have been brought into force in Gwadur with effect from the 8th September, 1958, by the Gwadur (Application of Central Laws) Ordinance, 1960 (37 of 1960), s. 2.

² Subs. by the Acts relating to Cesses on Agricultural Products (Amdt.) Ordinance, 1982 (10 of 1982), s.2 and Sch., for the long title which was previously amended by various enactments.

³ Subs. *ibid.*, for Preamble, which was previously amended by A.O., 1937 and Act 20 of 1950, s.3.

⁴ The word “Indian” omitted by Act 20 of 1950, s. 4.

⁵ Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for the original sub-section (2), as amended by A. O., 1937 and A. O., 1949.

⁶ This Act came into force on the 1st August, 1931, see Gazette of India, 1931, Pt. I, p 633.

⁷ Subs. by F.A.O., 1975, Art.2 and Table, for “Central Government” which was subs. by A.O., 1937 for “G.G. in C”.

⁸ Subs. by A.O., 1937, for “Gazette of India”.

⁹ Cls. (a) and (b) omitted by Ord. 10 of 1982, s.2 and Sch., which were previously amended by various enactments.

(d) "lac cess" means the customs duty imposed by section 3.

3. Imposition of lac cess. There shall be levied and collected on all lac and refuse lac ¹[exported from Pakistan] ²* * * a cess at the rate of ³[seven annas] per maund in the case of lac, and ⁴[five annas] per maund in the case of refuse lac, or at such ⁵[other] rate as the ⁶[Federal Government] may, ⁷* * *, by notification in the ⁸[official Gazette], prescribe.

⁹[4. [Constitution of the Lac Cess Committee.] Omitted by the Lac Cess (Amdt.) Act, 1950 (XX of 1950), s. 7.

⁵. [Incorporation of the Committee.] Omitted by the Lac Cess (Amdt.) Act, 1950 (XX of 1950), s. 7.

¹⁰[5A. [Powers of Governing Body and Advisory Board.] Omitted by the Lac Cess (Amdt.) Act, 1950 (XX of 1950), s. 7.

⁶. [Application of the lac cess] Omitted by the Acts relating to cesses on Agricultural Products (Amdt.) Ordinance, 1982 (X of 1982), s.2 and Sch.,

11* * * * *

⁷. [Dissolution of the Committee.] Omitted by the Lac Cess (Amdt.) Act, 1950 (XX of 1950), s. 9.

8. Power of Federal Government to make rules.-(1) The ⁶[Federal Government] may, ¹²* * * after previous publication, make rules¹³ to carry out the purposes of this Act.

14* * * * *

¹ The original words "produced in India and exported from any customs port to any port beyond the limits of British India" have successively been amended by A. O., 1949 and Act 20 of 1950, s. 6, to read as above.

² The words "or to Aden" omitted by A. O., 1937.

³ Subs. by the Indian Lac Cess (Amdt.) Act, 1936 (9 of 1936), s. 2 for "four annas".

⁴ Subs. by the Indian Lac Cess (Amdt.) Act, 1936 (9 of 1936), s. 2, for "two annas".

⁵ Subs. by the Lac Cess (Amdt) Act, 1950 (20 of 1950), for "lower".

⁶ Subs. by F.A. O., 1975, Art.2 and Table for "Central Government" which was previously amended by A.O., 1937 for "G. G. in C."

⁷ The words "on the recommendation of the Committee" omitted by Act 20 of 1950, s. 6.

⁸ Subs. by A. O., 1937, for "Gazette of India"

⁹ This section was subs. by Act 9 of 1936, s. 3, for the original section.

¹⁰ Section, 5A ins ibid., s.4

¹¹ Sub-section (3), which was ins. by Act 9 of 1936, s. 5, omitted by Act 20 of 1950, s. 8.

¹² The words "after consulting the Committee and" omitted by Act 20 of 1950, s. 10.

¹³ For rules made under this section, see Gazette of India, 1931, Pt. I, p. 634.

¹⁴ Sub-section (2) omitted by Act 20 of 1950, s. 10.

9. *[Power of the Committee to make rules.] Omitted by the Lac Cess (Amdt.) Act, 1950 (XX of 1950), s. 11.*

10. **Publication of rules.** All rules made under section 8¹ * * * shall be published in the² [official Gazette].

11. [Repeal.] *Rep. by the Repealing Act 1938 (1 of 1938), s. 2 and Schedule.*

12. *[Dissolution of the Indian Lac Association for Research.] Omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), s.2 and Sch.,*

¹ The words and figure "or section 9" omitted by the Lac Cess (Amdt.) Act, 1950 (20 of 1950), s. 12.

² Subs. by A. O., 1937, for "Gazette of India".

