



## THE LAC CESS ACT, 1930



### CONTENTS

1. Short title, extent and commencement
2. Definitions
3. Imposition of lac cess
4. \*[Omitted]
5. \*[Omitted]
- 5A. \*[Omitted]
6. \*[Omitted]
7. \*[Omitted]
8. Power of Federal Government to make rules
9. \*[Omitted]
10. Publication of rules
11. \*[Repeal]
12. \*[Omitted]

---

\*Omitted by the lac cess (Amendment) Act, 1950 (XX of 1950), s. 6.

\*Rep. by the Repealing Act 1938 (I of 1938), s. 2 and Schedule.

# THE LAC CESS ACT, 1930

ACT No. XXIV OF 1930

[25<sup>th</sup> July, 1930]

<sup>1</sup>[An Act to provide for the levy and collection of a cess on lac and refuse lac exported from Pakistan.]

<sup>1</sup>[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 <sup>2</sup>[\*] Lac Cess Act, 1930.

<sup>3</sup>[(2) It extends to the whole of Pakistan.]

(3) It shall come into force on such date as the <sup>4</sup>[Federal Government] may, by notification in the <sup>5</sup>[official Gazette,] appoint.

**2. Definitions.** In this Act—

<sup>1</sup>[\* \* \* \* \*]

<sup>1</sup>[\* \* \* \* \*]

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

(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 <sup>2</sup>[exported from Pakistan] <sup>5</sup>[\* \* \*] a cess at the rate of <sup>6</sup>[seven annas] per maund in the case of lac, and <sup>6</sup>[five annas] per maund in the case of refuse lac, or at such <sup>2</sup>[other] rate as the <sup>4</sup>[Federal Government] may, <sup>2</sup>[\* \* \*], by notification in the <sup>5</sup>[official Gazette], prescribe.

**4.** <sup>2</sup>[Omitted]

**5.** <sup>2</sup>[Omitted]

**5A.** <sup>2</sup>[Omitted]

<sup>1</sup>Subs. and omitted by the Acts relating to Cesses on Agricultural Products (Amdt.) Ordinance, 1982 (X of 1982), s.2 and Sch.

<sup>2</sup>Omitted, subs. and ins. by the Act No. XX of 1950, ss. 4, 6, and 7.

<sup>3</sup>Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (XXI of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955).

<sup>4</sup>Subs. by the Federal Adaptation of Laws Order, 1975 (P. O. 4 of 1975), Art. 2 and Table.

<sup>5</sup>Subs. and omitted by A.O., 1937.

<sup>6</sup>Subs. by the Indian Lac Cess (amendment) Act, 1936 (IX of 1936), s. 2.

6. <sup>1</sup>[Omitted]

7. <sup>2</sup>[Omitted]

**8. Power of Federal Government to make rules.**—(1) The <sup>3</sup>[Federal Government] may, <sup>2</sup>[\* \*] after previous publication, make rules to carry out the purposes of this Act.

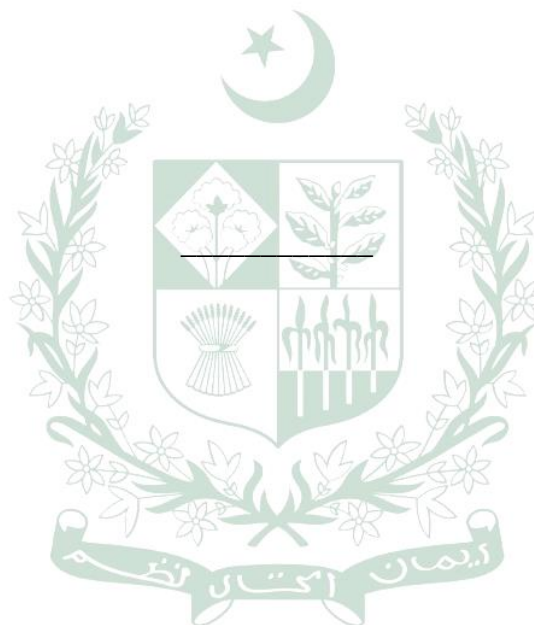
<sup>2</sup>[\* \* \* \* \*]

9. <sup>2</sup>[Omitted]

**10. Publication of rules.** All rules made under section 8 <sup>2</sup>[\* \* \*] shall be published in the <sup>4</sup>[official Gazette].

11. <sup>5</sup>[Repealed]

12. <sup>6</sup>[Omitted]



**THE PAKISTAN CODE**

Date: 05-08-2024

<sup>1</sup> Omitted by the Acts relating to Cesses on Agricultural Products (amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.

<sup>2</sup> Omitted by Act, 1950 (XX of 1950), s. 6.

<sup>3</sup> Subs. by Federal Adaptation of Laws Order, 1975 (P. O. 4 of 1975), Art. 2 and Table.

<sup>4</sup> Subs. by A. O. 1937.

<sup>5</sup> Rep. by the Repealing Act 1938 (I of 1938), s. 2 and Schedule.

<sup>6</sup> Omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (XXVII of 1981), s. 2 and Sch.