

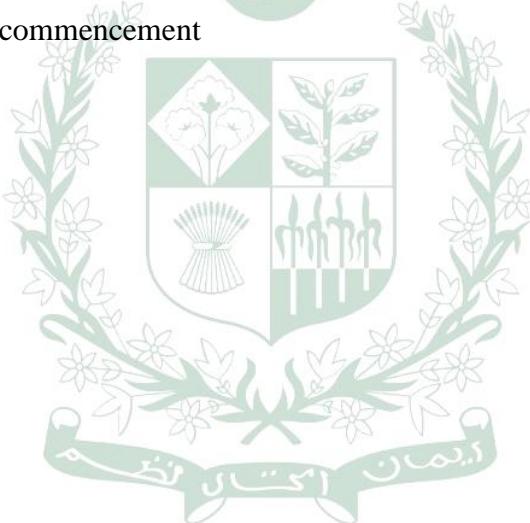


THE LAC CESS ACT, 1930



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THE PAKISTAN CODE

*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

[25th July, 1930]

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

¹[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 ²[*] Lac Cess Act, 1930.

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

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

2. Definitions. In this Act—

¹[* * * * *]

¹[* * * * *]

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

4. ²[Omitted]

5. ²[Omitted]

5A. ²[Omitted]

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

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

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

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

⁵Subs. and omitted by A.O., 1937.

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

6. ¹[Omitted]

7. ²[Omitted]

8. Power of Federal Government to make rules.—(1) The ³[Federal Government] may, ^{2[* * *]} after previous publication, make rules to carry out the purposes of this Act.

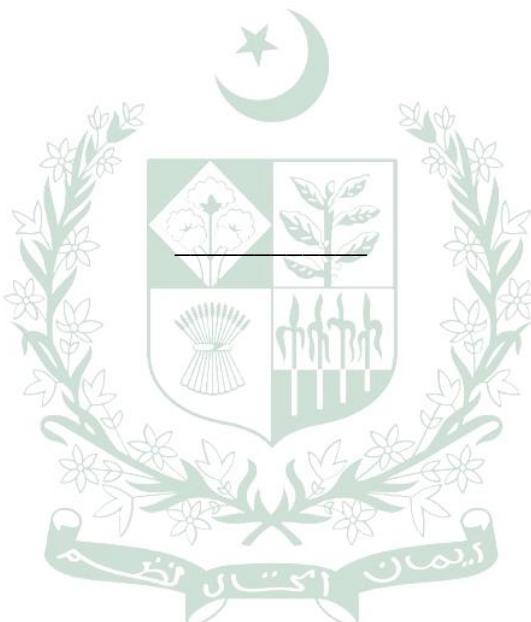
²[* * * * * * *]

9. ²[Omitted]

10. Publication of rules. All rules made under section 8 ^{2[* * *]} shall be published in the ⁴[official Gazette].

11. ⁵[Repealed]

12. ⁶[Omitted]



THE PAKISTAN CODE

Date: 05-08-2024

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

²Omitted by Act, 1950 (XX of 1950), s. 6.

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

⁴Subs. by A. O. 1937.

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

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