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THE LAC CESS ACT, 1930

ACT NO. XXIV OF 1930

[25th July, 1930]

***An Act to provide for financing a Committee for the improvement and development of the cultivation, manufacture and marking of lac.**

WHEREAS it is expedient to provide for financing a Committee for the improvement and development of the cultivation, manufacture and marking of lac; It is hereby enacted as follows:—

Short title,
extent and
commencement

1. (1) This Act may be called the Lac Cess Act, 1930.

(2) It extends to the whole of Bangladesh.

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

Definitions

2. In this Act—

¹(a) "Collector" means a Collector of Customs appointed under section 3 of the Customs Act, 1969;

(b) "the Committee" means the ²[* * *] Food and Agriculture Committee set up under sub-section (1) of section 5A of the Agricultural Produce Cess Act, 1940, or any body which replaces the said Committee under sub-section (2) of that section;

* Throughout this Act, except otherwise provided the words "Bangladesh" and "Government" were substituted, for the words "Pakistan" and "Central Government" respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

¹ Clause (a) was substituted, for clause (a) by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The word "Pakistan" was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- (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. There shall be levied and collected on all lac and refuse lac exported from Bangladesh a cess at the rate of ¹[forty-four poisha] per maund in the case of lac, and ²[thirty-one poisha] per maund in the case of refuse lac. or at such other rate as the Government may, by notification in the official Gazette, prescribe.

Imposition of
lac cess

4. [Omitted by section 7 of the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950).]

5. [Omitted by section 7 of the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950).]

5A. [Omitted by section 7 of the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950).]

6. (1) At the close of each month or as soon thereafter as may be convenient, the Collector shall pay the proceeds of the lac cess, after deducting the expenses of collection (if any), to the Committee.

Application of
the lac cess

(1A) [Omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).]

(2) The Committee shall adopt such measures as it may consider necessary or expedient for the improvement of development of methods of cultivating, manufacturing and marketing lac.

¹ The words "forty four poisha" were substituted, for the words "seven annas" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² The words "thirty-one poisha" were substituted, for the words "five annas" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

7. [Omitted by section 9 of the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950).]

Power of
Government to
make rules

8. The Government may, after previous publication, make rules to carry out the purposes of this Act.

9. [Omitted by section 11 of the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950).]

Publication of
rules

10. All rules made under section 8 shall be published in the official Gazette.

11. [Repealed by section 2 and Schedule of the Repealing Act, 1938 (Act No. I of 1938).]

12. [Omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).]

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