

**THE LAC CESS ACT, 1930****CONTENTS**

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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—

<sup>1</sup>[(a) "Collector" means a Collector of Customs appointed under section 3 of the Customs Act, 1969];

(b) "the Committee" means the <sup>2</sup>[\* \* \*] 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;

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\* 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).

<sup>1</sup> 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).

<sup>2</sup> 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 <sup>1</sup>[forty four poisha] per month in the case of lac, and <sup>2</sup>[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 the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950), section 7.]

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

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

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

(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.

<sup>1</sup> 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).

<sup>2</sup> 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 the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950), section 9.]*

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 the Lac Cess (Amendment) Act, 1950 (Act No. XX of 1950), section 11.]*

Publication of  
rules

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

**11.** *[Repealed by the Repealing Act, 1938 (Act No. I of 1938), section 2 and Schedule.]*

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

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