

THE AGRICULTURAL PRODUCE CESS ACT, 1940

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THE AGRICULTURAL PRODUCE CESS ACT, 1940

ACT NO. XXVII OF 1940

[15th April, 1940]

An Act to provide for setting up and financing a Committee for promoting scientific, technological, social and economic research and education relating to food, agriculture, animal husbandry and fisheries.*

WHEREAS it is expedient to provide for setting up and financing a Committee for promoting scientific, technological, social and economic research and education relating to food, agriculture, animal husbandry and fisheries;

It is hereby enacted as follows:-

1. (1) This Act may be called the Agricultural Produce Cess Act, 1940. Short title and extent

(2) It extends to the whole of Bangladesh.

2. In this Act, unless there is anything repugnant in the subject or context,- Definitions

¹[(a) “Collector” means a Collector of Customs appointed under section 3 of the Customs Act, 1969; and]

(b) “the Committee” means the Bangladesh Food and Agriculture Committee.

3. (1) A customs duty at the rate of one per cent *ad valorem* shall be levied on all articles included in the Schedule which are exported from Bangladesh: Imposition of cess

* Throughout this Act, the words “Bangladesh”, “Government” and “Taka” were substituted for the words “Pakistan”, “Central Government” and “rupees” respectively by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

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

Provided that the said duty shall not be levied on articles proved to the satisfaction of the Collector not to have been produced in Bangladesh:

Provided further that the Government may, by notification in the *official Gazette*, vary the rate at which customs duty shall be levied.

(2) The Government may, by notification in the *official Gazette*, fix for the purposes of levying the said duty tariff values of any articles included in the Schedule, and may alter any tariff values for the time being in force.

Power to
exclude articles
from Schedule

4. The Government may, by notification in the *official Gazette*, direct that any article specified in the Schedule shall cease to be subject to the duty imposed by section 3, and thereupon, so long as the notification remains in force, that article shall be deemed not to be included in the Schedule.

Refund of, and
exemption
from, cess

5. The ¹[National Board of Revenue] may make rules providing, on such conditions as may be specified in the rules, for-

- (a) the refund of duty levied where articles are, exported by land and subsequently imported into Bangladesh, and
- (b) the export by land, without payment of the duty of articles, which are subsequently to be imported into Bangladesh.

Committee to
be set up

²[5A. (1) As soon as may be after the commencement of this Act, the Government shall set up the Committee.

(2) The Government may at any time, by notification in the *official Gazette*, replace the Committee by such other body as it may consider necessary and that body shall thereafter be deemed to be the Committee for the purposes of this Act and the Oilseeds Committee Act, 1946, the Coconut Committee Act, 1944, and the Lac Cess Act, 1930.

¹ The words "National Board of Revenue" were substituted for the words "Central Board of Revenue" by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

² Sections 5A, 5B and 5C were inserted by section 8 of the Agricultural Produce Cess (Amendment) Act, 1950 (Act No. XII of 1950).

(3) The Committee shall consist of such members as the Government may, by notification in the *official Gazette*, appoint.

(4) The Government shall appoint from amongst the members of the Committee a Chairman and such number of Vice-Chairman as it may deem fit.

5B. The Committee shall be a body corporate by the name of the Bangladesh Food and Agriculture Committee, having perpetual succession and a common seal with powers to acquire and hold property both moveable and immoveable, and to contract, and shall by the said name sue and be sued.

Committee to be a corporate body

5C. (1) The Government shall appoint a person to be the Secretary of the Committee.

Secretary and staff of Committee

(2) The Committee may appoint such Sub-Committees and staff as may be necessary for the efficient performance of its functions under this Act.

(3) The Government may, on the recommendation of the Committee, appoint an officer or officers, to discharge under the direction of the Committee such duties as may be prescribed, and such officer or officers shall be paid by the Committee such salary and allowances as may be fixed by the Government in consultation with the Committee.]

6. (1) The proceeds of the duty levied under this Act since the fifteenth day of August, 1947, reduced by the cost of collection as determined by the Government shall be paid to the Committee.

Payment of cess to Committee and expenditure of cess by Committee

(2) The amount so due shall be paid by the Government to the Committee at intervals of not more than six months.

(3) The expenditure of the money so paid to the Committee shall be subject to such limitations as may be imposed by rules made in this behalf by the Government.

Committee to promote research

¹**6A.** The Committee shall adopt such measures as it may consider necessary or expedient for-

- (i) promoting scientific, technological, social and economic research and education relating to food, agriculture, animal husbandry and fisheries;
- (ii) co-ordinating research into matters relating to food, agriculture, animal husbandry and fisheries and determining in what order schemes of research shall be pursued;
- (iii) acquiring and disseminating knowledge relating to food, agriculture, animal husbandry and fisheries; and
- (iv) discharging such other functions as may, by notification in the *official Gazette*, be assigned to it by the Government.

Financial assistance to Committee

6B. The Committee may accept financial assistance or grants in furtherance of its objects and in order to discharge its functions.

Annual Report

6C. (1) The Committee shall publish an annual report and shall keep accounts of all moneys received by it under this Act or otherwise and of the manner in which these moneys are spent and shall publish a summary of the accounts along with the annual report.

(2) Such accounts shall be examined and audited annually in the prescribed manner and the auditors shall have power to disallow any item which has been, in their opinion, spent otherwise than in pursuance of the purposes of this Act.

(3) The Committee may appeal to the Government within the prescribed period against the disallowance of any item and the decision of the Government shall be final.

Dissolution of Committee

6D. The Government may, with the previous approval of ²[Parliament], by notification in the *official Gazette* declare that

¹ Sections 6A, 6B, 6C and 6D were inserted by section 10 of the Agricultural Produce Cess (Amendment) Act, 1950 (Act No. XII of 1950).

² The word "Parliament" was substituted for the words "the Central Legislature" by section 3 and the Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

with effect from such date as may be specified in the notification the Committee shall be dissolved, and on the making of such declaration all funds and other property vested in the Committee shall vest in the Government and this Act shall be deemed to have been repealed.]

7, 8 and 9. [*Standing Finance Committee, Reserve fund, Power of Central Government to make rules.- Omitted by section 11 of the Agricultural Produce Cess (Amendment) Act, 1950 (Act No. XII of 1950).*]

10. (1) The Government may, after previous publication, make rules for the purpose of carrying into effect the provisions of this Act. Power to make rules

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

- (a) regulating the expenditure of the money received by the Committee under this Act or any other Act;
- (b) the term of office of members of the Committee;
- (c) the circumstances in which and the authority by which any member may be removed;
- (d) the quorum of the Committee;
- (e) the minimum number of meetings of the Committee during any year;
- (f) the maintenance by the Committee of a record of all business transacted and the submission of copies of such records to the Government;
- (g) the powers of the Committee to enter into contracts which shall be binding on the Committee and the manner in which such contracts shall be executed;
- (h) the travelling allowances of members of the Committee and of their remuneration, if any;
- (i) the powers of the Committee in respect of the appointment, promotion and dismissal of officers and servants of the Committee, and in respect of the creation and abolition of appointments of such officers or servants;

- (j) the grant of pay (which shall not, except in the case of a person having specialist's qualifications, exceed two thousand Taka *per mensem*) and leave to officers and servants of the Committee, and the payment of leave allowances to such officers and servants, and the remuneration to be paid to any person appointed to act for any officer or servant to whom leave is granted;
- (k) the payment of pensions, gratuities, compassionate allowances and travelling allowances to officers and servants of the Committee;
- (l) the establishment and maintenance of a provident fund for the officers and servants of the Committee, and for the deduction of subscriptions to such provident fund from the pay and allowances of such officers and servants other than Government servants whose services have been lent or transferred to the Committee;
- (m) the budget estimates of the annual receipts and expenditure of its funds and of supplementary estimates of expenditure not included in the budget estimates, and the manner in which such estimates shall be sanctioned and published;
- (n) the powers of the Committee, the Finance Sub-Committee, if any, the Chairman and the Vice-Chairman respectively, in regard to the expenditure from its funds whether provision has or has not been made in the budget estimates or by re-appropriation for such expenditure, and in regard to the re-appropriation of estimated savings in the budget estimates of expenditure;
- (o) the maintenance of accounts of the receipts and expenditure of its funds and providing for the audit of such accounts;
- (p) the manner in which payments are to be made by or on behalf of the Committee and the officers by whom orders for making deposits or investments or for withdrawals or disposal of the funds of the Committee shall be signed;
- (q) the custody in which the current account of the funds of the Committee shall be kept, and the bank at which surplus moneys at the credit of the Committee may be deposited at interest, and the conditions on which such moneys may be otherwise invested;

- (r) the preparation of a statement showing the sums allotted to Departments of Agriculture and Industries or institutions not under the direct control of the Committee for expenditure on research, the actual expenditure incurred, the outstanding liabilities, if any, and the disposal of unexpended balances at the end of the year;
- (s) the duties of the officers appointed under sub-section (3) of section 5C;
- (t) the manner in which any amount of duty paid in excess may be refunded;
- (u) any other matter which is to be or may be prescribed.

11. The Committee may, with the previous sanction of the Government, make regulations not inconsistent with this Act or with any other Act under which the proceeds of any cesses are payable to it or with any rules made thereunder to provide for all or any of the following matters, namely:-

Regulations by
Committee

- (a) the appointment of Sub-Committees and the delegation thereto of any powers exercisable under this Act by the Committee;
- (b) the method of appointment, removal and replacement and the term of office of members of the Sub-Committee, and for the filling of vacancies therein;
- (c) the dates, times and places for meetings of the Committee and the Sub-Committees and the procedure to be observed at such meetings;
- (d) the circumstances in which security may be demanded from officers and servants of the Committee, and the amount and nature of such security in each case;
- (e) the times at which, and the circumstances in which, payments may be made out of the provident fund and the conditions on which such payments shall relieve the fund from further liability;
- (f) the contribution, if any, payable from the funds of the Committee to the provident fund; and

- (g) generally all matters incidental to the provident fund and the investment thereof.

Rules and regulations to be published

12. All rules made under section 10 and all regulations made under section 11 shall be published in the *official Gazette*.

THE SCHEDULE

(See section 3)

1. BONES
 2. BRISTLES
 3. BUTTER
 4. CEREALS, other than Rice and Wheat
 5. DRUGS
 6. FIBRE for brushes
 7. FISH
 8. FRUITS
 9. GHEE
 10. HIDES, raw
 11. MANURES
 12. OILCAKES
 13. PULSES
 14. SEEDS
 15. SKINS, raw
 16. SPICES
 17. TOBACCO, unmanufactured
 18. VEGETABLES
 19. WHEAT
 20. WHEAT FLOUR
 21. WOOL, raw
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