

# The Agricultural Produce Cess Act, 1940

( ACT NO. XXVII OF 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. <sup>1</sup>♣**

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:-

**Short title  
and extent**

1. (1) This Act may be called the Agricultural Produce Cess Act, 1940.
- (2) It extends to the whole of Bangladesh.

**Definitions**

2. In this Act, unless there is anything repugnant in the subject or context,-  
<sup>2</sup>[(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.

**Imposition  
of cess**

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: 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 <sup>3</sup>[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**

<sup>4</sup>[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.

(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.]

**Committee to be a corporate body**

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

The Agricultural Produce Cess Act, 1940  
 both moveable and immoveable, and to contract, and shall by the said name sue and be sued.

**Secretary and staff of Committee**

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

**Payment of cess to Committee and expenditure of cess by 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.

(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**

5[6A. The Committee shall adopt such measures as it may consider necessary or expedient for  $\frac{1}{4}$ -

(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 deter $\frac{1}{4}$ mining in what order schemes of research shall be pursued;

(iii) acquiring and disseminating knowledge relating to food, agriculture, animal husbandry and fisheries; and

The Agricultural Produce Cess Act, 1940  
 (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**  
 7.  
 [Omitted.]

6D. The Government may, with the previous approval of <sup>6</sup>[Parliament], by notification in the official Gazette declare that 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.]

[Omitted.]

7. [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).]

[Omitted.]

8. [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).]

[Omitted.]