



THE CHEMICAL FERTILIZERS (DEVELOPMENT SURCHARGE) ACT, 1973



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THE CHEMICAL FERTILIZERS (DEVELOPMENT SURCHARGE) ACT, 1973.

¹Act No.XLI OF 1973

[27th June, 1973]

An Act to provide for the levy and collection of a development surcharge on chemical fertilizers and for matters connected therewith.

WHEREAS it is expedient to provide for the levy and collection of a development surcharge on chemical fertilizers and for matters connected therewith;

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Chemical Fertilizers (Development Surcharge) Act, 1973.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

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

- (a) “company” means any company engaged in the business of manufacturing chemical fertilizers ;
- (b) “development surcharge” means the surcharge payable under section 3;
- (c) “differential margin”, in relation to a chemical fertilizer, means the amount by which the maximum sale price of that fertilizer exceeds its maximum retail selling price as in force immediately before the commencement of the Chemical Fertilizers (Development Surcharge) Ordinance, 1973 (VI of 1973), hereinafter referred to as the said Ordinance, or, as the case may be, the amount by which its maximum sale price exceeds the aggregate of its *ex-factory* price and the incidental charges;
- (d) “*ex-factory* price”, in relation to a chemical fertilizer produced by a factory, means such *ex-factory* price of that fertilizer as the Federal Government may, by notification in the official Gazette, declare to be the *ex-factory* price having regard to the cost of production of such factory;
- (e) “incidental charges” means the aggregate of the freight by rail or road and such distribution costs as the Federal Government may, by notification in the official Gazette, fix;
- (f) “landed cost” in relation to any chemical fertilizer, means the aggregate of *c.i.f.* value, duties, taxes, fees and other charges payable on or after the import of that fertilizer into Pakistan;

¹ For Statement of Objects and Reasons, see Gaz. of P., 1973 Ext., Pt. III, p. 1093.