



THE EXCISE DUTY ON MINERALS (LABOUR WELFARE) ACT, 1967



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THE SCHEDULE.

THE EXCISE DUTY ON MINERALS (LABOUR WELFARE) ACT, 1967

¹ACT No. VIII of 1967

[10th June, 1967]

An Act to impose a duty of excise on certain minerals for financing measures for promoting the welfare of labour employed in the mining industry.

WHEREAS it is expedient to impose a duty of excise on certain minerals for financing measures for promoting the welfare of labour employed in the mining industry and to provide for the administration and utilisation of the proceeds of such duty and for matters ancillary thereto;

It is hereby enacted as follows :—

1. Short title, extent and commencement.—(1) This Act may be called the Excise duty on Minerals (Labour Welfare) Act, 1967.

2. It extends to the whole of Pakistan.

¹For Statement of Objects and Reasons, see *Gaz. of P., 1966, Ext., (Dacca), p. 189.*

(3) It shall come into force on such ¹date as the ²[Federal Government] may, by notification in the official Gazette, appoint.

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

- (a) “Commissioner” means the Mines Labour Welfare Commissioner appointed under section 9, and includes any officer authorised in writing by the Commissioner to exercise or perform any of his powers or functions under this Act;
- (b) “Fund” means the Mines Labour Housing and General Welfare Fund constituted under section 4;
- (c) “Housing Board” means the Mines Labour Housing Board constituted under section 6;
- (d) “Miners Welfare Board” means the Miners Welfare Board constituted under section 8; and
- (e) “prescribed” means prescribed by rules made under this Act.

3. Imposition and collection of duty.—(1) There shall be levied and collected, as a cess for the purposes of this Act a duty of excise on all minerals specified in the Schedule despatched from the mines, at such rate not less than ³[one rupee] and not more than ⁴[five rupees] per ton as may be fixed by the ²[Federal Government] by notification in the official Gazette:

Provided that the ²[Federal Government] may, by notification in the official Gazette, exempt from liability to the duty any of such minerals or any class thereof.

(2) The duty levied under sub-section (1) shall, subject to and in accordance with rules made in this behalf under this Act, be collected by such agencies (hereinafter referred to as the collecting agencies) and in such manner as may be prescribed.

4. Mines Labour Housing and General Welfare Fund.— (1) There shall be constituted a fund to called the Mines Labour Housing and General Welfare Fund.

(2) On the last date of each month or as soon thereafter as may be convenient, the proceed of the duty levied under section 3 shall be paid by the collecting agencies into the State Bank of Pakistan or into any Government treasury or sub-treasury in the prescribed manner, and shall be credited to the Fund and apportioned under two separate accounts, to be

¹*i.e. the 1st day of July, 1969, see Gaz. of P., 1969, Pt.I. p.466.*

²*Subs. by F.A.O., 1975, Art. 2 and Table, for “Central Government”.*

³*Subs. by the Excise Duty on Minerals (Labour Welfare) (Amdt.) Ordinance, 1979 (28 of 1979), s. 2. for “fifty paise”.*

⁴*Subs. ibid., for “one rupee”.*

called respectively the housing account of the Fund and the general Welfare account of the Fund, in such manner and in such proportion as the ¹[Federal Government] may, by notification in the official Gazette, determine.

(3) There shall also be credited to -

(a) the housing account Fund-

- (i) any grants made thereto by the ¹[Federal Government] ;
- (ii) rents if any, realised from housing accommodation constructed out of such account ; and
- (iii) any other moneys received by the Housing Board ; and

(b) the general welfare account of the Fund—

- (i) any grant made thereto by the ¹[Federal Government] ; and
- (ii) any other moneys received for the general welfare of miners.

5. Expenditure from the Fund.—(1) The cost of administering the Fund and the salaries and allowances, if any, of the Commissioner, Inspectors, Welfare Officers and other staff appointed to supervise or carry out measures financed from the fund shall be defrayed out of the Fund, and shall be apportioned between and debited to the housing account and the general welfare account in such manner as may be prescribed.

(2) The ¹[Federal Government] may out of the general welfare account of the Fund pay annually grants-in-aid to such of the mine owners as to maintain to the satisfaction of the Commissioner dispensary services of the prescribed standard for the benefit of labour employed in their mines, so however that the amount payable as grant-in-aid to the owner of a mine shall not exceed-

- (a) such proportion of the duty recovered in respect of the mineral despatched from the mine less the proportionate cost of recovery as the ¹[Federal Government] may, by notification in the official Gazette, fix, or
- (b) the amount spent by the owner in the maintenance of the dispensary service, as determined by the Commissioner,

¹Subs. by F.A.O., 1975, Art. 2 and Table, for "Central Government".

whichever is less :

Provided that no grant-in-aid shall be payable in respect of any dispensary service maintained by the owner of the mine if the amount expended thereon, as determined by the Commissioner, is less than eighty rupees per mensem.

(3) The balance of the moneys in the general welfare account of the Fund shall be applied by the ¹[Federal Government] to meet expenditure incurred in connection with measures which are in the opinion of the ¹[Federal Government] necessary or expedient to promote the welfare of the labour employed in the mining industry.

(4) Without prejudice to the generality of sub-section (3), the moneys in the general welfare account of the Fund may be utilised to defray—

- (a) the cost of measures for the benefit of labour employed in the mining industry directed towards—
 - (i) the improvement of public health and sanitation, the prevention of disease, the provision and improvement of medical facilities, including the provision and maintenance of dispensary services in mines the owners of which do not receive grants-in-aid under sub-section (2) ;
 - (ii) the provision and improvement of water-supplies and facilities for washing;
 - (iii) the provision and improvement of educational facilities ;
 - (iv) the improvement of standards of living, including nutrition, amelioration of social conditions, and the provision of recreational facilities ;
 - (v) the provision of transport to and from work.
- (b) the grant to a Provincial Government, a local authority or the owner, agent or manager of a mine of money in aid of any scheme approved by the ¹[Federal Government] for any purpose for which moneys in the general welfare account of the Fund may be utilised ;
- (c) the allowances, if any, of the members of the Mines Welfare Board and the amounts debitable to the account under sub-section (1) ; and
- (d) any other expenditure which the ¹[Federal Government] directs to be defrayed out of the moneys in the general welfare account of the Fund.

¹Subs. by F.A.O., 1975, Art, 2 and Table for "Central Government".