



THE AGRICULTURAL PRODUCE CESS ACT, 1940



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THE SCHEDULE (See section 3)

THE AGRICULTURAL PRODUCE CESS ACT, 1940

¹ACT NO. XXVII OF 1940

[15th April, 1940]

²[An Act to provide for the levy and collection of a cess on certain agricultural products exported from Pakistan.]

³[WHEREAS it is expedient to provide for the levy of a cess on certain agricultural products exported from Pakistan;]

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

⁴[(2) It extends to the whole of Pakistan.]

2. ⁵[**Definitions.**] *Omitted by the Acts relating to the Cesses on Agricultural Products (Amendment) Ordinance, 1982 (X of 1982), s. 2 and Sch.*

¹For Statement of Objects and Reasons, see Gazette of India, 1940, Pt. V, p. 114.

This Act has been applied to Baluchistan, see Notification No. 168-N., dated the 17th October, 1940, Gazette of India, 1940, Pt. I, p. 1478.

It has been extended to—

(a) the Leased Areas of Baluchistan, by the Leased Areas (Laws) Order, 1950 (G. G. O. 3 of 1950);

(b) the Baluchistan States Union by the Baluchistan States Union (Federal Laws) (Extension) Order, 1953 (G. G. O. 4 of 1953), as amended;

(c) the Khairpur State, see the Khairpur (Federal Laws) (Extension) Order, 1953 (G. G. O. 5 of 1953); and

(d) the State of Bahawalpur, see the Bahawalpur (Extension of Federal Laws) Order, 1953 (G. G. O. 11 of 1953), as amended.

The Act has been and shall be deemed to have been brought into force in Gwadur with effect from the 8th September, 1958 by the Gwadur (Application of Central Laws) Ordinance, 1960 (37 of 1960), s. 2.

²Subs. by the Acts relating to Cesses on Agricultural Products (Amdt) Ordinance, 1982 (10 of 1982), s. 2 and Sch., which was previously subs. by Act 12 of 1950, s. 2 for the original long title.

³Subs. by Ordinance 10 of 1982, s. 2 and Sch., for the Preamble, which was previously subs. by Act 12 of 1950, s. 3, for the original Preamble.

⁴Subs. by the Central Laws (Statue Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for the original sub-section (2), as amended by A. O., 1949.

⁵This section was previously amended by various enactments.

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

Provided that the said duty shall not be levied on articles proved to the satisfaction of the Collector not to have been produced in ²[Pakistan]:

³[Provided further that the ⁴[Federal Government] may, by notification in the official Gazette, vary the rate at which customs duty shall be levied.]

(2) The ⁴[Federal Government] may, by notification⁵ 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.

4. Power to exclude articles from Schedule. The ⁴[Federal Government] may, ⁶* * *, 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.

5. Refund of, and exemption from, cess. The Central 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 ⁷[Pakistan], and
- (b) the export by land, without payment of the duty of articles, which are subsequently to be imported into ⁷[Pakistan].

¹Subs. by the Central Laws (Statute Reform) Ordinance, 1960 (21 of 1960), s. 3 and 2nd Sch. (with effect from the 14th October, 1955), for "the Provinces and the Capital of the Federation" which had been subs. by A. O., 1949, for "British India".

²Subs. by Act 12 of 1950, for "India".

³Second proviso added, *ibid.*

⁴Subs. by F. A. O., 1975, Art. 2 and Table, for "Central Government".

⁵For Notifn. issued under this sub-section, see *Gaz. of P.*, 1962, Pt. I, pp. 425-426.

⁶The words "after previous consultation with the Council" omitted by Act 12 of 1950, s. 6.

⁷Subs. by the Agricultural Produce Cess (Amdt.) Act, 1950 (12 of 1950), for "India".