



THE COCONUT COMMITTEE ACT, 1944



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THE COCONUT COMMITTEE ACT, 1944

¹ACT NO. X OF 1944

[31st March, 1944]

²[An Act to provide for the levy and collection of a cess on copra consumed in mills.]

³[Whereas it is expedient to provide for the levy and collection of a cess on copra consumed in mills.]

It is hereby enacted as follows:—

1. Short title and extent. —⁴[(1) This Act may be called the Coconut Cess Act, 1944.]

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

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

¹For Statement of Objects and Reasons, see Gazette of India, 1944 Pt.V, p.9; and for Report of Select Committee, see *ibid.*, p.34.

The Act has been extended to—

(a) the Leased Areas of Baluchistan, see 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), as amended; 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.

² Subs. by the Act relating to Cesses on Agricultural Products (Amendment) Ordinance, 1982 (10 of 1982), s.2 and Sch., for the long title which was previously subs. by Act 18 of 1950, s.2 and 3.

³ Subs. by Ordinance 10 of 1982, s.2 and Sch., for the Preamble which was previously subs. by Act 18 of 1950, ss.2 and 3.

⁴ Subs. by Ordinance 10 of 1982, s.2 and Sch., for sub-section(1), which was previously subs. by Act 18 of 1950, s.4.

⁵ Subs. 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 original sub-section (2), as amended by A.O., 1949.

¹[(a) “Collector” means the officer appointed by the ²[Federal Government] to perform in any specified area the duties of a Collector under the provisions of this Act and the rules made thereunder, and includes any officer sub-ordinate to that officer whom he may by order and in writing authorise to perform his duties under those provisions;]

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(c) “mill” means any place in which copra is crushed for the extraction of oil, which is a factory as defined in section 2 of the ⁵[Factories Act, 1934 ([XXV of 1934](#))],

(d) “prescribed” means prescribed by rules made under this Act.

⁶**[3. Imposition of coconut cess.—** (1)] There shall be levied and collected, as a cess for the purposes of this Act, on all copra consumed in any mill in ⁷[Pakistan], whether produced in or imported from outside ⁷[Pakistan], a duty of excise at such rate not exceeding four annas per cwt., as the ²[Federal Government] may, ⁸* * * by notification in the official Gazette, fix in this behalf ⁹[;]

¹Subs. by the Indian Coconut Committee (Amdt.) Act, 1946 (15 of 1946), s.2, for the original clause.

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

³Cl. (b) omitted by the Act relating to Cesses on Agricultural Products (Amdt.) Ordinance, 1982 (10 of 1982), s.2 and Sch., which was previously amended by various enactments.

⁴Cl.(bb) which was ins. by Act 15 of 1946, s.2, omitted by Act 18 of 1950, s.5.

⁵Subs. by the Repealing and Amending Act, 1945 (6 of 1945), s.3 and 2nd Sch., for words, brackets and figures “Indian Factories Act, 1934 (25 of 1934)”.

⁶Section.3 was re-numbered as sub-section (1) of that section by Act 15 of 1946, s.3.

⁷Subs. 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”.

⁸The words “after consulting the Committee” omitted by Act 18 of 1950, s.6.

⁹Subs. *ibid.*, for full-stop.

¹[Provided that the ²[Federal Government] may by notification in the official Gazette vary the rate at which the duty of excise shall be levied and collected.]

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4 to 8. [*Constitution of Indian Coconut Committee. Incorporation of the Committee. Vacancies President of Committee, Secretary, Sub-committees and staff. Appointment of officers Omitted by the Coconut Committee (Amendment) Act, 1950 (XVIII of 1950), s. 7.*]

59. [*Functions of the Committee*]Omitted by the Acts relating to Cesses on Agricultural Products (Amendment) Ordinance, 1980 (10 of 1980)s.2 and Sch.

10. Delivery of monthly returns. – (1) The owner of every mill shall furnish to the Collector on or before the 7th day of each month, a return stating the total amount of copra consumed in the mill during the preceding month, together with such further information in regard thereto as maybe prescribed:

Provided that no return shall be required in regard to copra consumed before the commencement of this Act.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

11. Collection of cess by Collector. –(1) On receiving any return made under section 10, the Collector shall assess the amount of the duty payable under section 3 in respect of the period to which the return relates, and if the amount has not already been paid shall cause a notice to be served upon the owner of the mill requiring him to make payment of the amount assessed within thirty days of the service of the notice.

¹Proviso added by the Coconut Committee (Amdt.) Act, 1950 (18 of 1950),s.6

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

³Sub-section (2) omitted by the Act relating to Cesses on Agricultural Products (Amendment) Ordinance, 1982 (10 of 1982),s.2 and Sch., which was previously amended by various enactments.

⁴ Sub-section (3) omitted by the Federal laws (Revision and Declaration) Ordinance, 1981 (27 of 1981),s.3 and 2nd Sch.

⁵This section was previously amended by various enactments.