



# THE MANAGED CEMENT ESTABLISHMENTS (PAYMENT TO CORPORATION) ORDINANCE, 1979



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**THE MANAGED CEMENT ESTABLISHMENTS (PAYMENT TO CORPORATION) ORDINANCE,  
1979.**

ORDINANCE NO. II OF 1979

[15th January, 1979]

**An Ordinance to provide for the payment of certain amount by managed cement establishments to the  
State Cement Corporation of Pakistan.**

WHEREAS it is expedient to provide for the payment of certain amount by managed cement establishments to the State Cement Corporation of Pakistan and for matters connected therewith;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977, (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

**1. Short title, extent and commencement.**—(1) This Ordinance may be called the Managed Cement Establishments (Payment to Corporation) Ordinance, 1979.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

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

(a) “Corporation” means the State Cement Corporation of Pakistan, registered under the Companies Act, 1913 (VII of 1913); and

(b) “unit” means a company the management of which has been transferred or may be transferred to the Corporation under Article 7E of the Economic Reforms Order, 1972 (P.O. No. 1 of 1972), a project and a managed company vested in the Corporation under section 4 of the West Pakistan Industrial Development Corporation (Transfer of Projects and Companies) Act, 1974 ([XXVIII of 1974](#)), and the Associated Cement vested in the Corporation under section 3 of the Associated Cement (Vesting) Act, 1974 or any other unit set up or controlled by the State Cement Corporation of Pakistan ([VII of 1975](#)).

**3. Payment by units to Corporation.** Every unit shall pay to the Corporation in respect of each metric ton of cement produced and sold by it after the twenty-fourth day of March, 1976, such amount as the Federal Government may, by notification<sup>1</sup> in the official Gazette, fix; and different amounts may be fixed for different periods.

**4. Allowance to be made for amounts paid by a unit for purpose of income-tax.** Notwithstanding anything contained in the <sup>2</sup>[Income-tax Ordinance, 1979 ([XXXI of 1979](#))] the amount paid by a unit to the Corporation in pursuance of section 3 shall be an expenditure for which allowance is to be made in computing profits or gains of that unit under <sup>2</sup>[section 23 of that Ordinance].

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<sup>1</sup> For such notification, see S.R.O. 55(j)/80, dated 8-1-81, Gaz. of P., 1981, Ext., Pt. II, pp. 3—12.

<sup>2</sup> Subs. by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27. of 1981), s. 3 and Sch II.