

THE OIL SEEDS COMMITTEE ACT, 1946



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THE OILSEEDS COMMITTEE ACT, 1946

¹ACT No. IX OF1946

[18th April, 1946]

²[An Act to provide for the levy and collection of cesses on oils extracted from oilseeds and oilseeds exported from Pakistan].

²[Whereas it is expedient to provide for the levy and collection of cesses on oils extracted from oilseeds and oilseeds exported from Pakistan;]

It is hereby enacted as follows:—

1. Short title and extent.— $^2[(1)$ This Act may be called the Oilseeds Cesses Act, 1946].

The Act has been extended to-

¹ For Statement of Objects and Reasons, see Gazette of India, 1946, Pt. V, p. 40; and for the Report of Select Committee, see ibid., pp. 131-146.

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

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

⁽c) 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 Schedule for the long title, which was previously amended by Act 19 of 1960, s. 2.

2. Definitions. In this Act, unless there is anything repugnant in the subject or context,-									
2*	*	*	*	*	*	*			
² [(a)] "Collector" means the officer appointed by the ³ [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 subordinate to that officer whom he may by order in writing authorise to perform his duties under those provisions;									
4*	*	*	*	*	*	*			
2*	*	*	*	*	*	*			
² [(e	c)] "grower" meai	ns an agricul	turist who grow	s oilseeds, with	h or without t	he aid of hir	ed		

labour;

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

²[(d)] "mill" means any place in which oilseeds are crushed with the aid of power, which is a factory as defined in section 2 of the Factories Act, 1934; (XXV of 1934).

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

²Cls. (a) and (d) omitted, and clauses (b), (c), (e) and (f) re-lettered as clauses (a) (b), (c), and (d) respectively, by Act 19 of 1950, s. 5.

³Subs. by F. A. O. 1975, Art. 2 and Table for "Central Government".

⁴Clause (b) omitted by Ord. 10 of 1982, s. 2 and Sch., which was previously amended by various enfiactments.

- **3. Imposition of oilseeds cess.**—(1) There shall be levied and collected on and after the date of the commencement of this Act as cesses for the purposes of this Act,-
 - (a) on all oils extracted from oilseeds crushed in any mill in ²[Pakistan], whether the oilseeds are produced in or imported from outside ²[Pakistan], a duty of excise at the rate of one anna per maund, and
 - (b) on all oilseeds exported out of ²[Pakistan], to a destination outside ³[Pakistan], a duty of customs at the rate of two annas per maund:

Provided that the ⁴[Federal Government] may from time to time ⁵* * * ,fix by notification in the official Gazette ⁶[different] rate at which the duty of excise or duty of customs shall be levied and collected:

Provided further that no such duty of customs shall be levied on any oilseeds exported under a contract for export entered into before the aforesaid date.



4 to 8. [Constitution of Indian Oilseeds Committee Incorporation of the Committee. Vacancies. President of Committee, Secretary, sub-committees and staff. Appointment of officers.] Omitted by the Oilseeds Committee (Amdt.) Act, 1950 (XIX of 1950), s. 7.

¹[(e)] "oilseeds" does not include coconuts;

¹[(f)] "prescribed" means prescribed by rules made under this Act (XXV of 1934).

¹Cls. (g) and (h) re-lettered as clauses (e) and (f) respectively by the Oilseeds Committee (Amdt.) Act, 1950 (19 of 1950), s. 3.

²Subs. 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".

³Subs. by Act 19, of 1950, s. 6, for "India".

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

 $^{^5}$ The words "and after consulting the Committee" omitted by Act 19 of 1950, s. 6.

⁶Subs. ibid., for "lesser".

⁷Sub-section (2) omitted by the Acts relating to Cesses on Agricultural Products (Amdt.) Ordinance, 1982 (10 of 1982), s. 2 and Schedule.

⁸Sub-section (3) omitted by the Federal Laws (Revision and Declaration) Ordinance, 1981 (27 of 1981), s. 3 and Schedule-II.