

# The Lac Cess Act, 1930

( ACT NO. XXIV OF 1930 )

**1♣An Act to provide for financing a Committee for the improvement and development of the cultivation, manufacture and marking of lac.**

WHEREAS it is expedient to provide for financing a Committee for the improvement and development of the cultivation, manufacture and marking of lac; It is hereby enacted as follows:-

**Short title,  
extent and  
commencement**

1. (1) This Act may be called the Lac Cess Act, 1930.

(2) It extends to the whole of Bangladesh.

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

**Definition**

2. In this Act-

<sup>2</sup>[(a) "Collector" means a Collector of Customs appointed under section 3 of the Customs Act, 1969];

(b) "the Committee" means the <sup>3</sup>[\* \* \*] Food and Agriculture Committee set up under sub-section (1) of section 5A of the Agricultural Produce Cess Act, 1940, or any body which replaces the said Committee under sub-section (2) of that section;

(c) "lac" includes any form of manufactured or unmanufactured lac other than refuse lac;

(d) "lac cess" means the customs duty imposed by section 3.

**Imposition  
of lac cess**

3. There shall be levied and collected on all lac and refuse lac exported from Bangladesh a cess at the rate of <sup>4</sup>[forty-four poisha] per maund in the case of lac, and <sup>5</sup>[thirty-one poisha] per maund in the case of refuse lac. or