

**THE EXCISE DUTY ON MINERALS (LABOUR WELFARE)  
ACT, 1967**

**(VIII OF 1967)**

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**SCHEDULE**

**TEXT**

**THE EXCISE DUTY ON MINERALS (LABOUR WELFARE) ACT, 1967**

**(VIII of 1967)**

*[12<sup>th</sup> June, 1967]*

**An  
Act**

*to impose a duty of excise on certain minerals for financing measures for promoting the welfare of labour employed in the mining industry.*

**WHEREAS** it is expedient to impose a duty of excise on certain minerals for financing measures for promoting the welfare of labour employed in the mining industry and to provide for the administration and utilization of the proceeds of such duty and for matters ancillary thereto;

It is hereby enacted as follows:—

**1. Short title, extent and commencement.**— (1) This Act may be called the Excise Duty on Minerals (Labour Welfare) Act, 1967.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on such date as the <sup>2</sup>[Federal Government] may, by notification in the official Gazette, appoint.

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

(a) “Commissioner” means the Mines Labour Welfare Commissioner appointed under section 9, and includes any officer authorised in writing by the Commissioner to exercise or perform any of his powers or functions under this Act;

(b) “Fund” means the Mines Labour Housing and General Welfare Fund constituted under section 4;

(c) “Housing Board” means the Mines Labour Housing Board constituted under section 6;

(d) “Miners Welfare Board” means the Miners Welfare Board constituted under section 8; and

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

**3. Imposition and collection of duty.**— (1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all minerals specified in the

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<sup>1</sup>This Act was assented to by the President of Pakistan on 10th June, 1967; and was published in the Gazette of Pakistan (Extraordinary), dated: 12th June, 1967, Pages 373-396. For statement of object and reasons see Gazette of Pakistan (Extraordinary), dated: 29 November 1966 P. 181. For report of the Standing Committee see Gazette of Pakistan (Extraordinary), dated: 19 May 1976. P. 237.

<sup>2</sup>Substituted for the words “Central Government” by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

Schedule dispatched from the mines, at such rate not less than <sup>3</sup>[one rupee] and not more than <sup>4</sup>[five rupees] per ton as may be fixed by the <sup>5</sup>[Federal Government] by notification in the official Gazette <sup>6, 7</sup> . :

Provided that the <sup>8</sup>[Federal Government] may, by notification in the official Gazette, exempt from liability to the duty any of such minerals or any class thereof.

(2) The duty levied under sub-section (1) shall, subject to and in accordance with rules made in this behalf under this Act, be collected by such agencies (hereinafter referred to as the collecting agencies) and in such manner as may be prescribed.

**4. Mines Labour Housing and General Welfare Fund.**— (1) There will be constituted a fund to be called the Mines Labour Housing and General Welfare Fund.

(2) On the last date of each month or as soon thereafter as may be convenient, the proceeds of the duty levied under section 3 shall be paid by the collecting agencies into the State Bank of Pakistan or into any Government treasury or sub-treasury in the prescribed manner, and shall be credited to the Fund and apportioned under two separate accounts, to be called respectively the housing account of the Fund and the general welfare account of the Fund, in such manner and in such proportion as the <sup>9</sup>[Federal Government] may, by notification in the official Gazette, determine.

(3) There shall also be credited to-

(a) the housing account Fund-

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<sup>3</sup>Substituted for the words "fifty paise" by the Excise Duty on Minerals (Labour Welfare) (Amendment) Ordinance, 1979 (XXVIII of 1979), published in the Gazette of Pakistan (Extraordinary), dated: 19 June 1979, pp. 165-166, s. 2.

<sup>4</sup>Substituted for the words "one rupee" by the Excise Duty on Minerals (Labour Welfare) (Amendment) Ordinance, 1979 (XXVIII of 1979), published in the Gazette of Pakistan (Extraordinary), dated: 19 June 1979, pp. 165-166, s. 2.

<sup>5</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>6</sup>Federal Government fixed the following rates of duty of excise on the minerals specified in the Schedule to the Act in suppression of Noti.S.R.O.188(k)69 dt.4<sup>th</sup> April, 1969 [Noti.S.R.O.608(1)79 dt.8<sup>th</sup> July 1979, Gaz of Pak.Extr.Pt.II, 8 July 1979, P.1118]. The rate is per ton. 1.Coal Rs.2, 2.Lime Stone Rs.1, 3.Gypsum Rs.1.50; 4.Sandstone, 5.Stone, 6.Silica Sand, 7.Aragonite, 8.Baryte, 9.Bauxite Rs.1 each, 10.Bentonite Rs.3, 11.Celestite Rs.1.50. 12.Chromite Rs.2.50, 13.Dolomite Rs.1. 14.Feldspar Rs.1, 15.Flourite Rs.4, 16.Fireclay, 17.Fuller's Earth, 18.Gravel Ordinary Stone Rs.1 each; 19.Iron Ore Rs.2.50. 20.Marble Rs.3. 21.Lead Rs.2.50. 22.Magnesite Rs.2. 23.Manganese Rs.1.50, 24.Quartz Rs.1. 25.Soap stone Rs.2. 26.Sulphur Rs.3.

<sup>7</sup>Application of certain laws to PATA of NWFP: Through *Provincially Administered Tribal Areas of North West Frontier Province* (Application of Laws) Regulation, 1992 (Regulation No.1 of 1992) vide Noti. No.F.9(II)/F.IV/91 (Gazette of Pakistan, Extraordinary, Part I May 16, 1992), certain laws are made applicable to all of PATA of NWFP:

"3 Application of certain laws to PATA of NWFP: -

The provisions of the Excise Duty on Minerals (Labour Welfare) (Amendment) Ordinance, 1979 (XXVIII of 1979) and the Federal Government's Notification No.S.R.O.607 (I)/79 and S.R.O.608 (I)/79, dated the 8<sup>th</sup> July, 1979 shall apply to the Provincially Administered Tribal Areas of the North-West Frontier Province:

Provided that the duty of excise already levied and collected on the minerals at the enhanced rate, shall, notwithstanding the aforesaid Ordinance and the Notifications being not extended to such areas at the time of levy and collection of such duty be deemed to have been validly levied and collected and shall not be liable to be refunded".

<sup>8</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>9</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

- (i) any grants made thereto by the <sup>10</sup>[Federal Government];
  - (ii) rents, if any, realised from housing accommodation constructed out of such account; and
  - (iii) any other moneys received by the Housing Board; and
- (b) the general welfare account of the Fund-
- (i) any grants made thereto by the <sup>11</sup>[Federal Government]; and
  - (ii) any other moneys received for the general welfare of the miners.

**5. Expenditure from the Fund.**— (1) The cost of administering the Fund and the salaries and allowances, if any of the Commissioner, Inspectors, Welfare Officers and other staff appointed to supervise or carry out measures financed from the Fund shall be defrayed out of the Fund, and shall be apportioned between and debited to the housing account and the general welfare account in such manner as may be prescribed.

(2) The <sup>12</sup>[Federal Government] may out of the general welfare account of the Fund pay annually grants-in-aid to such of the mine owners as maintain to the satisfaction of the Commissioner dispensary services of the prescribed standard for the benefit of labour employed in their mines, so however that the amount payable as grant-in-aid to the owner of a mine shall not exceed-

- (a) such proportion of the duty recovered in respect of the mineral dispatched from the mine less the proportionate cost of recovery as the <sup>13</sup>[Federal Government] may, by notification in the official Gazette, fix, or
- (b) the amount spent by the owner in the maintenance of the dispensary service, as determined by the Commissioner, whichever is less:

Provided that no grant-in-aid shall be payable in respect of any dispensary service maintained by the owner of the mine if the amount expended thereon, as determined by the Commissioner, is less than eighty rupees per mensem.

(3) The balance of the moneys in the general welfare account of the Fund shall be applied by the <sup>14</sup>[Federal Government] to meet expenditure incurred in

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<sup>10</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>11</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>12</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>13</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>14</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

connection with measures which are in the opinion of the <sup>15</sup>[Federal Government] necessary or expedient to promote the welfare of the labour employed in the mining industry.

(4) Without prejudice to the generality of sub-section (3), the moneys in the general welfare account of the Fund may be utilised to defray-

- (a) the cost of measured for the benefit of labour employed in the mining industry directed towards-
  - (i) the improvement of public health and sanitation, the prevention of disease, the provision and improvement of medical facilities, including the provision and maintenance of dispensary services in mines the owners of which do not receive grants-in-aid under sub-section (2);
  - (ii) the provision and improvement of water-supplies and facilities for washing;
  - (iii) the provision and improvement of educational facilities;
  - (iv) the improvement of standards of living, including nutrition, amelioration of social conditions, and the provision of recreational facilities;
  - (v) the provision of transport to and from work.
- (b) the grant to a Provincial Government, a local authority or the owner, agent or manager of a mine of money in aid of any scheme approved by the <sup>16</sup>[Federal Government] for any purpose for which moneys in the general welfare account of the Fund may be utilised;
- (c) the allowances, if any, of the members of the Miners Welfare Board and the amounts debitable to the account under sub-section (1); and
- (d) any other expenditure which the <sup>17</sup>[Federal Government] directs to be defrayed out of the moneys in the general welfare account of the Fund.

(5) The <sup>18</sup>[Federal Government] shall publish<sup>19</sup> annually in the official Gazette an estimate of receipts into and expenditure from the general welfare account of the Fund together with a statement of the accounts and report of the activities financed during the previous year from the general welfare account of the Fund, and shall forward copies of such statement and report to the members of the Miners Welfare Board.

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<sup>15</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>16</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>17</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>18</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>19</sup>Annual report Published for 1975-76 , Baluchistan Gaz. Extr.5<sup>th</sup> May, 1977 = 1977 LLC 104

(6) The moneys in the housing account of the Fund shall be applied by the Housing Board to defray-

- (a) the cost of erecting, maintaining and repairing housing accommodation for labour employed in the mining industry and of providing services and facilities connected therewith;
- (b) the cost of preparing schemes, and of acquiring any land required, for the purposes referred to in clause (a);
- (c) the grant, subject to the previous approval of the <sup>20</sup>[Federal Government], to a Provincial Government, a local authority or the owner, agent or manager of a mine of money in aid of any scheme approved by the Housing Board for the purposes referred to in clauses (a) and (b);
- (d) the allowances, if any, of the members of the Housing Board and the amounts debitable to the account under sub-section (1); and
- (e) any other expenditure which the <sup>21</sup>[Federal Government] directs to be defrayed out of the moneys in the housing account of the Fund.

(7) In May of each year the Housing Board shall submit to the <sup>22</sup>[Federal Government] a statement in the prescribed form of the estimated receipts into and expenditure from the housing account of the Fund for the ensuing financial year together with a report of the activities financed during the previous year from the housing account of the Fund, and may at any time during the ensuing financial year submit to the <sup>23</sup>[Federal Government] a supplementary statement and shall forward copies of such statements and report to the members of the Miners Welfare Board.

(8) The Housing Board shall comply with such directions as the <sup>24</sup>[Federal Government] may from time to time think fit to give in respect of expenditure from the housing account of the Fund.

(9) The Housing Board may invest moneys in the housing account of the Fund in securities of the <sup>25</sup>[Federal Government] or, with the previous approval of the <sup>26</sup>[Federal Government], in other securities.

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<sup>20</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>21</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>22</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>23</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>24</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>25</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

(10) The Housing Board shall cause to be maintained such books of accounts and prepare an annual statement of accounts in such manner, as may be prescribed.

(11) The Housing Board shall cause the housing account of the Fund to be audited annually by an auditor who shall be a chartered accountant within the meaning of the Chartered Accountants Ordinance, 1961 (XII of 1961), and as soon as the said account has been audited the Housing Board shall forward copies thereof together with copies of the report of the auditor thereon to the <sup>27</sup>[Federal Government] and to the members of the Miners Welfare Board.

(12) The <sup>28</sup>[Federal Government] shall have power to decide whether any particular expenditure is or is not debitable to the housing account, or the general welfare account, of the Fund, and its decision shall be final.

(13) Before incurring any expenditure from the Fund other than expenditure of a routine or urgent nature, the <sup>29</sup>[Federal Government] or, as the case may be, the Housing Board shall consult the Miners Welfare Board.

**6. Constitution, etc., of the Mines Labour Housing Board.**— (1) The <sup>30</sup>[Federal Government] shall, by notification in the official Gazette, constitute a Mines Labour Housing Board to prepare and carry out, subject to the previous approval of the <sup>31</sup>[Federal Government], schemes financed from the housing account of the Fund for the provision of suitable housing accommodation for labour employed in mining industry, and to carry out other functions of the Housing Board under this Act.

(2) The Commissioner shall be the Chairman of the Housing Board, and the other members thereof shall be appointed by the <sup>32</sup>[Federal Government] and shall be of such number and chosen in such manner as may be prescribed.

(3) The Housing Board shall be a body corporate by the name of the Mines Labour Housing Board, having perpetual succession and a common seal, with

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<sup>26</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>27</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>28</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>29</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>30</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>31</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>32</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

power to acquire and hold property, both movable and immovable, and shall by the said name sue and be sued.

(4) No act done by the Housing Board shall be called in question on the ground merely of the existence of any vacancy in, or defect in the constitution of, the Housing Board.

**7. Provisions regarding housing accommodation.**— (1) The occupation by any person of any housing accommodation provided out of the housing account of the Fund shall be subject to payment of such rent by that person and compliance by him at all times with such conditions relating to his occupation of such accommodation as may be prescribed.

(2) Before any person occupies any such accommodation he shall be furnished with a copy of the conditions referred to in sub-section (1), and if he so desires the said conditions shall be read over to him in a language which he understands ;and the Housing Board shall cause to be published in such manner as it thinks best adapted for informing the persons concerned any changes which may from time to time be made in the said conditions.

(3) If, in the opinion of Housing Board, any person in occupation of any such accommodation fails or ceases to comply with any of the conditions referred to in sub-section (1), it may, by notice in writing, require him to vacate the accommodation on or before such date, not being less than thirty days after the service of the notice, as may be specified in the notice; and the occupation of such accommodation by such person or any dependent of his after the date so specified shall be unlawful, and such person or dependent may be evicted from such accommodation by use of such force as may be necessary.

(4) There shall be payable in respect of the occupation of any such accommodation as aforesaid rent at such rate as may be prescribed:

Provided that the Housing Board may remit, subject to compliance at all times with the conditions referred to in sub-section (1), either the whole or any part of the prescribed rent:

Provided further that where, in the case of any person who is by virtue of a remission under the first proviso paying either no rent or a reduced rent, the Housing Board has reason to believe that such person has contravened any of the said conditions, it may by notice in writing require such person to pay, for the period of occupation commencing immediately after the expiry of seven days of the service of the notice, rent for the accommodation occupied by him at the full prescribed rate.

(5) All rent payable in respect of the occupation of such accommodation as aforesaid, whether at the full prescribed rate or at a lesser rate, shall be recoverable as an arrear of land revenue.

**8. Constitution, etc., of the Miners Welfare Board.**— (1) The <sup>33</sup>[Federal Government] shall, by notification in the official Gazette, constitute a Miners Welfare Board to perform such functions as it may be required to perform by or under this Act

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<sup>33</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

or as the <sup>34</sup>[Federal Government] may, by notification in the official Gazette, entrust to it.

(2) The members of the Miners Welfare Board shall be appointed by the <sup>35</sup>[Federal Government] and shall be of such number and chosen in such manner as may be prescribed:

Provided that the Board shall include an equal number of members representing Government, the owners of mines and workmen employed in the mining industry, and that at least one member of the Board shall be a woman.

(3) The <sup>36</sup>[Federal Government] shall appoint one of its officers to be the Chairman of the Miners Welfare Board.

**9. Appointment and powers of officers.**— (1) The <sup>37</sup>[Federal Government] may appoint a Mines Labour Welfare Commissioner and such number of Inspectors, Welfare Officers and other staff as it thinks fit to supervise and carry out measures financed from the Fund.

(2) The Commissioner or any Inspector or Welfare Officer may, with such assistance, if any, as he thinks fit, enter at all reasonable times any place which he considers it necessary to enter for the purpose of supervising or carrying out the measures financed from the Fund, and may do therein anything necessary for the proper discharge of his duties.

(3) Any person appointed under sub-section (1) shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

**10. Power to amend Schedule.**— The <sup>38</sup>[Federal Government] may, by notification in the official Gazette, make such amendments and modifications in the Schedule as it thinks fit.

**11. Power to make rules.**— (1) The <sup>39</sup>[Federal Government] may, by notification in the official Gazette, and subject to the condition of previous publication, make rules to carry into effect the purposes of this Act.

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<sup>34</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>35</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>36</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>37</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>38</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

<sup>39</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

(2) In particular and without prejudice to the generality of the foregoing power, rules made under this section may provide for all or any of the following matters, namely:-

- (i) the manner in which the duty levied under sub-section (1) of section 3 shall be collected, the agencies by whom the duty shall be collected, the persons who shall be liable to make the payments, the making of refunds, remissions and recoveries, the deduction by collecting agencies of a percentage of the realizations to cover the cost of collection, and the procedure to be followed in paying the proceeds into the State Bank of Pakistan or into any Government treasury or sub-treasury;
- (ii) the composition of the Housing Board, the manner in which its members shall be chosen, the term of office of its members, the allowances if any payable to them and the manner in which the Housing Board shall conduct its business, including the number of members necessary to form a quorum at a meeting thereof;
- (iii) the books of account to be maintained by the Housing Board, and the form of its financial estimates and statements of account;
- (iv) the composition of the Miners Welfare Board, the manner in which its members shall be chosen, the term of office of its members, the allowances, if any, payable to them and the manner in which the Board shall conduct its business;
- (v) the apportionment between the housing account and the general welfare account of the Fund of the expenditure on the administration of the Fund and on the salaries and allowances of the Commissioner, Inspectors, Welfare Officers and other staff employed for the purposes of this Act;
- (vi) the standard of dispensary services to be provided by owners of mines for the purposes of sub-section (2) of section 5, and the inspection and supervision of the dispensaries and other places at which such services are provided;
- (vii) the application by owners of mines for grants-in-aid, the authority to whom and the manner in which such applications shall be made and the particulars to be specified in such applications;
- (viii) the manner in which dispensary services may be provided by the <sup>40</sup>[Federal Government];
- (ix) the conditions governing the grant of money from the general welfare account of the Fund to a Provincial Government, a local authority or the owner, agent or manager of a mine;
- (x) the rate of rent for housing accommodation provided out of the housing account of the Fund;

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<sup>40</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

- (xi) the conditions of service and the duties of Inspectors, Welfare Officers and other staff appointed to supervise or carry out measures financed from the Fund;
- (xii) the duties and functions of the Commissioner;
- (xiii) the furnishing by owners, agents or managers of mines of statistical or other information, and the punishment by fine not exceeding two hundred rupees on failure to comply with the requirements of any rules made under this clause;
- (xiv) any other matter which under this Act is to be or may be prescribed.

**12. Repeal of Act XXXII of 1947.**— (1) On the coming into force of this Act, the Coal Mines Labour Welfare Fund Act, 1947, hereinafter referred to as the said Act, shall stand repealed.

- (2) Upon the repeal of the said, Act ,—
  - (a) any balance remaining in the Fund constituted under the said Act shall be credited to the Fund constituted under this Act, and shall be apportioned between the housing account and the general welfare account of such Fund in such manner as the <sup>41</sup>[Federal Government] may determine;
  - (b) the Housing Board and the Advisory Committee constituted under the said Act shall be deemed respectively to be the Housing Board and the Miners Welfare Board under this Act and the members thereof shall continue to hold office till the expiry of the term of their office or the constitution of the Housing Board or, as the case may be, Miners Welfare Board under this Act, whichever is earlier;
  - (c) every appointment, rule and notification made or issued under the said Act and in force immediately before the repeal of the said Act shall, so far as it is not inconsistent with the provisions of this Act, be deemed to have been made or issued under this Act as if this Act were in force at the time at which such appointment, rule or notification was made or issued;
  - (d) all assets, properties, investments and rights and all debts and liabilities and obligations of whatever kind of the Housing Board subsisting immediately before the repeal of the said Act shall stand transferred to and vest in the Housing Board constituted under this Act; and
  - (e) all suits and other legal proceedings instituted by or against the Housing Board before the repeal of the said Act shall be deemed to be suits and proceedings by or against the Housing Board constituted under this Act and shall be proceeded or otherwise dealt with accordingly.

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<sup>41</sup>Substituted for the words "Central Government" by the Federal Adaptation of Laws Order, 1975 (P.O. No.4 of 1975), published in the Gazette of Pakistan (Extraordinary), dated: 1 August 1975, pp. 435-467, Article 2 read with the Table of General Adaptations.

## THE SCHEDULE

(See sections 3 and 10)

1.	Coal.	10.	Bentonite	19.	Iron Ore
2.	Limestone.	11.	Celestite	20.	Marble
3.	Gypsum.	12.	Chromite	21.	Lead
4.	Sandstone.	13.	Dolomite	22.	Magnesite
5.	Stone.	14.	Feldspar	23.	Manganese
6.	Silica Sand.	15.	Flourite	24.	Quartz
<sup>42</sup> [7.	Ataponite	16.	Fireclay	25.	Soapstone
8.	Baryte	17.	Fuller's Earth	26.	Sulphur.]
9.	Bauxite	18.	Gravel Ordinary Stone		

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<sup>42</sup>Entries 7 to 26 added by Notification No. S.R.O 607 (I) 79 dated: 8 July, 1979, Part-II p.1117.