

Act, in respect of any return kept or record made for the purposes of this Act, or

- (b) of any such particulars or information to any person acting in the execution of any duty imposed upon him by this Act, where the disclosure is necessary for the purposes of this Act.

8. The President of the Union may, by notification in the Gazette, exempt from the operation of this Act or of any specified provision thereof any mill or class of mills, or any goods or class of goods, specified in the notification. Exemption.

9. No suit or other legal proceeding shall be instituted against any person in respect of anything which is in good faith done or intended to be done under this Act. Protection for acts done under this Act.

THE LAC CESS ACT.

[INDIA ACT XXIV, 1930.] (1st August, 1931.)

1. * * * *

2. In this Act—

(a) "Collector" means a Customs-collector as defined in clause (c) of section 3 of the Sea Customs Act ;

1 (b) * * * *

(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.

3. There shall be levied and collected on all lac and refuse lac produced in the Union of Burma, and exported from any customs-port to any port beyond the limits of the Union of Burma, a cess at the rate of four annas per maund in the case of lac, and two annas per maund in the case of refuse lac or at such lower rate as the President of the Union may, * * * *¹ by notification in the Gazette, prescribe. Imposition of lac cess.

4-5. * * * *

² 6. The proceeds of the lac cess collected under the provisions of this Act shall be applied after meeting expenses of collection for the improvement and development of methods of cultivation, manufacture and marketing of lac. Application of the lac cess.

7. * * * *

8. The President of the Union may, after previous publication, make rules to carry out the purposes of this Act, and in particular to regulate the assessment, levy and payment of the lac cess. Power to make rules.

9. * * * *

10. All rules made under section 8 shall be published in the Gazette. Publication of rules.

¹ Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

² Substituted *ibid.*