



KHYBER PAKHTUNKHWA

Published by Authority

PESHAWAR, TUESDAY, 09th NOVEMBER, 2021.

**PROVINCIAL ASSEMBLY SECRETARIAT
KHYBER PAKHTUNKHWA**

NOTIFICATION

Dated Peshawar, the 09th NOVEMBER, 2021.

No. PA/Khyber Pakhtunkhwa/Bills-50/2021/7324.— The Khyber Pakhtunkhwa Excise Duty on Minerals (Labour Welfare) Bill, 2021 having been passed by the Provincial Assembly of Khyber Pakhtunkhwa on 26th October, 2021 and assented to by the Governor of the Khyber Pakhtunkhwa on 04th November, 2021 is hereby published as an Act of the Provincial Legislature of the Khyber Pakhtunkhwa.

**THE KHYBER PAKHTUNKHWA EXCISE DUTY ON MINERALS (LABOUR WELFARE) ACT, 2021.
(KHYBER PAKHTUNKHWA ACT NO. XXX OF 2021)**

*(First published after having received the assent of the Governor of the
Khyber Pakhtunkhwa in the Gazette of the Khyber Pakhtunkhwa,
(Extraordinary), dated the 09th November, 2021).*

**AN
ACT**

*to provide for the imposition of excise duty on certain minerals for financing measures
for promoting the welfare of mines labours.*

WHEREAS it is expedient to provide for imposition of excise duty on certain minerals for financing measures to promote the welfare of mines labours and for matters connected therewith and ancillary thereto:

It is hereby enacted as follows:

CHAPTER-I

1. Short title, extent and commencement.--- (1) This Act may be called the Khyber Pakhtunkhwa Excise Duty on Minerals (Labour Welfare) Act, 2021.

(2) It shall extend to the whole of Province of Khyber Pakhtunkhwa.

(3) It shall come into force at once.

2. **Definitions.**--- In this Act, unless the context otherwise requires-

- (a) **“auction committee”** means the auction committee constituted under section 8 of this Act;
- (b) **“Board”** means the Khyber Pakhtunkhwa Mines Labour Welfare Board constituted under section 3;
- (c) **“Chairman”** means the chairman of the Khyber Pakhtunkhwa Mines Labour Welfare Board;
- (d) **“Chief Commissioner”** means the Chief Commissioner Mines labour Welfare Khyber Pakhtunkhwa appointed under section 22;
- (e) **“Commissioner”** means the Commissioner Mines labours Welfare Khyber Pakhtunkhwa;
- (f) **“Commissionerate”** means the Commissionerate of Mines Labour Welfare Khyber Pakhtunkhwa;
- (g) **“contract”** means a contract awarded by the Commissionerate for collection of excise duty on specified minerals;
- (h) **“contractor”** means the individual, firm or a company, to whom excise duty contract is awarded under this Act;
- (i) **“contract jurisdiction”** means a Division of the Province within which a contractor is allowed to collect excise duty on specified minerals;
- (j) **“Department”** means the Minerals Development Department of Government;
- (k) **“Finance Department”** means the Finance Department of Government;
- (l) **“Government”** means the Government of Khyber Pakhtunkhwa;
- (m) **“labour”** means a person who is engaged by an owner in all mining operations, including excavation, drilling, blasting, mine support, operating and repairing mining machinery, equipment and tools in and about the mines other than holding responsible position of managerial or technical character or employed in health and welfare services or employed in any confidential capacity i.e. assistant managers, under-managers, overman, engine-wrights, electricians, electrical engineers, mechanical engineers, drillers-in-charge, surveyors, inspectors of works or overseers, clerks, accountants, time-keepers, administrative officers, superintendents, doctors, dispensers, health officers, welfare officers and labour inspectors;

- (n) **“mine”** means any surface or underground excavation horizontal, inclined and vertical where any operation for the purpose of searching for or obtaining a mineral has been or is being carried out, and includes all works, machinery, tramways, ropeways and sidings, whether above or below ground, on or adjacent or appurtenant to a mine but does not include the manufacturing or processing plant;
- (o) **“owner”** means a mineral title holder of a granted area or mine or a part thereof or having ultimate control over the affairs of the mine, and includes-
- (i) a mortgagee in possession of such area or mine or part thereof;
 - (ii) in case of a mine the business whereof is being carried on by a liquidator or receiver, such liquidator or receiver;
 - (iii) a company incorporated in the country, the Managing Director, all or any of the Directors thereof;
 - (iv) in case of a firm or other association of a person, all the individual partners or members thereof;
 - (v) in case of a foreign company, all or any of its principal officers, by whatever name called, including its Director or Secretary;
 - (vi) in case of local authority or body, the person having the ultimate control over such authority or body; and
 - (vii) any contractor if permitted by the relevant law for the working of a mine or any like part thereof but not so as to exempt the owner from any liability;

Provided that in case of a body corporate without the Managing Director, or in the case of a firm or other association of the persons, where a specific nomination has been made in favour of a whole-time Director, Managing Partner and member shall be the owner:

Provided further that a person who merely receives a royalty, rent or fine from the mine or is merely the proprietor of the mine subject to grant of any mineral title for the working thereof, or is merely the owner of the soil and not interested in the minerals excavated from the mine shall not be considered the owner:

- (p) “**prescribed**” means prescribed by rules made under this Act;
- (q) “**Province**” means the Province of Khyber Pakhtunkhwa;
- (r) “**rules**” means rules made under this Act;
- (s) “**Schedule**” means the Schedule appended to the Act;
- (t) “**Secretary**” means the Secretary to Government, Mineral Development Department;
- (u) “**section**” means a section of this Act; and
- (v) “**treasury**” means a Government treasury or sub-treasury.

CHAPTER-II
Mines Labour Welfare Board

3. Constitution of the Board.--- (1) Soon after the commencement of this Act, the Chief Minister Khyber Pakhtunkhwa shall, by notification in the official Gazette, constitute a Board to be known as the Khyber Pakhtunkhwa Mines Labour Welfare Board, which shall consist of the following, namely:

- | | | |
|-----|---|----------------|
| (a) | Secretary to Government of Khyber Pakhtunkhwa Minerals Development Department; | Chairman |
| (b) | Chief Commissioner of Mines Labour Welfare Khyber Pakhtunkhwa or in his absence the Commissioner; | Vice- Chairman |
| (c) | Director General, Mines and Minerals, Khyber Pakhtunkhwa; | Member |
| (d) | Chief Inspector of Mines, Khyber Pakhtunkhwa; | Member |
| (e) | representative of the Finance Department, not below the rank of Deputy Secretary; | Member |
| (f) | representative of the Health Department, not below the rank of Deputy Secretary; | Member |
| (g) | representative of the Communication and Works Department, not below the rank of Executive Engineer; | Member |

(h)	four representatives of owners nominated by the Secretary;	Member
(i)	four representatives of labours nominated by the Secretary; and	Member
(j)	Deputy Commissioner, Mines Labour Welfare Khyber Pakhtunkhwa.	Member-cum-Secretary

(2) The Secretary of the Board shall discharge such duties as may be prescribed.

(3) The Board may co-opt any person as its member for such period as it may deem appropriate. A member so co-opted, shall exercise all powers of a member under this Act, except that he shall not be entitled to vote for or against the matter under discussion in a meeting of the Board.

(4) The members at clauses (h) and (i) of sub-section (1) shall continue as members of the Board for a period not exceeding three years from the date of their appointment.

(5) A member at clauses (h) and (i) of sub-section (1) may resign from the membership of the Board in writing addressed to the Chairman. The resignation shall take effect from the date of its acceptance or on the expiry of thirty days from the date of its receipt by the Chairman, whichever is earlier.

(6) The Board may remove a member at clauses (h) and (i) of sub-section (1) on grounds of inefficiency or misconduct or if he ceases to represent the interest of owners or labours, as the case may be, after giving him an opportunity of being heard.

Explanation: The expression "misconduct" means bribery, corruption, jobbery, favoritism, nepotism, willful mal-administration or willful diversion of funds and shall include an attempt or abetment of such misconduct.

(7) Any vacancy caused due to death, resignation, absence or removal of a member at clauses (h) and (i) of sub-section (1) shall be filled in by the Chairman through nomination of another person who shall hold membership for the remaining period of his predecessor.

(8) A member at clauses (h) and (i), who is absent from three consecutive meetings of the Board without leave, shall cease to remain a member of the Board.

(9) The Commissionerate shall provide secretariat support to the Board.

4. Meetings and Procedure for holding meetings of the Board.--- (1) Subject to the provisions of this Act, the business of the Board shall be conducted in such a manner and in accordance with such procedure as may be prescribed.

(1) The Board shall meet at such place and on such date and time as may be scheduled by the Chairman.

(2) The Chairman shall preside over every meeting of the Board in which he is present and, in his absence, the Vice-Chairman shall preside over the meeting.

(3) The quorum of the meeting of the Board shall be half of its members and all decisions shall be taken by majority of votes. In case of tie the Chairman shall have a casting vote.

(4) No proceedings or decisions of the Board shall be invalid by reason only of the existence of a vacancy or defect in its constitution.

5. Powers and functions of the Board.--- (1) Subject to the provisions of this Act, the Board shall exercise such powers and perform such functions, as may be necessary, to carry out the purposes of this Act.

(2) Without prejudice to the generality of sub-section (1), the Board shall-

- (a) consider and approve in its meetings the annual budget prepared by the Commissionerate, including labours welfare schemes before sending the same to the Finance Department for sanction;
- (b) constitute committees and sub-committees;
- (c) advise Government upon any matter referred to it;
- (d) consider any instant matter, placed before it by the Chairman on the request of at least six members; and
- (e) perform any other function as Government may entrust to it.

CHAPTER-III

Imposition, Collection, Deposit and Transfer of Excise Duty on Minerals

6. Imposition of excise duty.--- (1) There shall be levied and collected for the purposes of this Act, excise duty on all minerals, specified in the Schedule, dispatched from mines.

(2) Government may, upon the recommendation of the Mineral Investment Facilitation Authority established under the Mineral Sector Governance Act, 2017 (Khyber Pakhtunkhwa Act No. XXXVI of 2017), by notification, revise rates of excise duty on minerals in the Schedule as it thinks fit from time to time.

7. Collection of excise duty.— (1) The excise duty levied under sub-section (1) of section 6 shall be recovered from the owners by the Department, in the prescribed manner, in case excise duty collection is not auctioned.

(2) Where collection of the excise duty is auctioned, the same shall be recovered by every contractor from the carrier of minerals on actual weight basis, in accordance with the rates given in the Schedule, at the collection points maintained by each contractor for the purpose within his contract jurisdiction.

(3) The Chief Commissioner or in his absence, the Commissioner shall notify all such collection points mentioned in sub-section (2).

8. Constitution of auction committee.— (1) For the purpose of auction of excise duty collection under sub-section (2) of section 7, there shall be an auction committee which shall consist of the following, namely:

(a)	Commissioner;	Chairman
(b)	Deputy Chief Inspector of Mines;	Vice- Chairman
(c)	Deputy Secretary, Minerals Development Department Khyber Pakhtunkhwa;	Member
(d)	Deputy Commissioner, Mines Labour Welfare; and	Member
(e)	Assistant Commissioner Mines Labour Welfare.	Member-cum-Secretary

(2) The Secretary may appoint any person, if deemed suitable, to act as additional member of the auction committee.

9. Revision of reserved price.— If no person participated in auction proceedings or no reasonable bid is received despite three consecutive auctions, the auction committee may revise the reserve price keeping in view the ground realities.

10. Obligations of the contractors.— (1) Every contractor shall charge excise duty on specified minerals dispatched from mines within his contract jurisdiction, in accordance with the schedule rates.

(2) A contractor may maintain an account of the receipts of the duty in the prescribed form and such accounts may, at all reasonable times, be open to inspection by the Chief Commissioner or any officer authorized by him in this behalf.

(3) A contractor and every person employed by him as his agent for the collection of excise duty on specified minerals shall be deemed to be the person appointed to collect the excise duty under this Act.

(4) A contractor shall, subject to the control and direction of the Chief Commissioner or in his absence the Commissioner, exercise all powers and be subject to all responsibilities attaching to persons appointed to collect excise duty on minerals under this Act.

(5) A contractor shall provide to the Chief Commissioner, the Commissioner or any officer authorized by the Chief Commissioner, all reasonable facilities for the purpose of inspection or inquiry about any matter relating to the contract and shall make available all records pertaining thereto for examination.

(6) A contractor shall neither transfer any right or interest under the contract or any part thereof to a third party.

(7) Every contractor shall execute an agreement with the Chief Commissioner or in his absence with the Commissioner on stamp papers of appropriate value on such terms and conditions as may be prescribed.

11. Deposit and transfer of excise duty.— (1) The amount of excise duty due against an owner under sub-section (1) of section 7 or the bid money of an auction conducted under sub-section (2) of section 7 or any fine imposed on an owner or a contractor under this Act shall be paid, in the prescribed manner, into the treasury under the prescribed head of account.

(2) Each owner shall submit, in respect of each month and in the prescribed form, a return showing the amount of excise duty to be paid in respect of any mineral.

(3) On the surrender, expiry or termination of a mineral title or a contract, the owner or the contractor, as the case may be, shall be responsible for payment of all outstanding dues.

(4) The amount of excise duty credited to such account shall then be transferred annually, in the prescribed manner, by the Finance Department to mines labour welfare account on public account of Government for expenditure on labour welfare under section 15 of this Act.

12. Recovery of unpaid excise duty and penalty.— (1) An amount of excise duty which remained unpaid against an owner or a contractor, as the case may be, after the date specified in the notice issued to him and a fine which is imposed on an owner or a contractor for violation of any provision of this Act or the rules made thereunder or any condition of the agreement executed under sub-section (7) of section 10 of the Act, as the case may be, shall be recovered as arrear of land revenue and shall be credited to Government exchequer in the prescribed manner.

(2) The Chief Commissioner or in his absence the Commissioner shall, in order to recover the unpaid amount of excise duty and fine, apply to the Collector of the district in which the mine is situated or the owner or the contractor is residing or the district where the office of the owner or the contractor is situated for transacting of business, for recovery of the amount remaining unpaid.

(3) The collector shall send a report to the Chief Commissioner or the Commissioner by 15th of each month showing the amount recovered by him during the preceding month.

13. Blacklisting.---(1) A contractor may be blacklisted by the Chief Commissioner or in his absence by the Commissioner on account of serious and persistent violations of the Act or the rules made thereunder or terms and conditions of the agreement executed under sub-section (7) of section 10 of this Act.

(2) The contract of such contractor shall stand terminated and he shall be debarred from obtaining a contract in future.

CHAPTER-IV **Financial Matters**

14. Budget.--- (1) The Commissionerate shall prepare the budget, accompanied by detailed self-contained note explaining new labour welfare schemes included therein, and place in the Board meeting for approval.

(2) The budget approved by the Board shall be forwarded to the Finance Department, not later than 30th June each year, for sanction.

(3) The sanction of the Finance Department to the budget shall be deemed to include sanction to the expenditure on all labours welfare schemes included in the budget.

15. Expenditure from the mines labour welfare account.--- The amount in the mines labour welfare account shall be utilized on labour welfare schemes including-

- (a) establishment of Tele-Medicine spokes;
- (b) issuance of health cards;
- (c) the provision and improvement of medical facilities, including the provision and maintenance of dispensary services at cluster of mine sites for emergency treatment;
- (d) the provisions of scholarships and other financial assistance to the children of labours studying in Government and private educational institutes including special education institutes;

- (e) grant-in-aid to the owners for provision and improvement of water-supplies for drinking and washing;
- (f) grant- in- aid to owners for establishment of recreation centers at cluster of mine sites;
- (g) grant-in-Aid to owners for erecting housing accommodations or repairing the housing accommodations;
- (h) grant-in-aid to owners for arrangement of transport to and from work places;
- (i) financial assistance to the permanently disabled mine labours;
- (j) grant-in-aid to the local authority or owners for establishment of other labours welfare schemes;
- (k) stipend to the trainee mine labours;
- (l) any other labour welfare scheme approved by the Board and the Finance Department;
- (m) any other expenditure deemed necessary for the welfare of mines labour which Government directs to be defrayed out of the moneys in the mines labour welfare account; and
- (n) remuneration to the members of the Board and committees and sub-committees, constituted by the Board, as may be prescribed.

16. Schemes of expenditure.--- (1) The Chairman shall have power, subject to the provisions in the sanctioned budget, to incur expenditure on labour welfare schemes up to the extent of the financial provisions.

(2) The Chairman shall have such powers of re-appropriation as may be approved by Government.

17. Withdrawal of money.--- (1) The Chairman shall, by notification, appoint an officer to work as Drawing and Disbursing Officer for withdrawal of money from the mines labour welfare account.

(2) The amount in the sanctioned budget shall be drawn from such account by the Drawing and Disbursing Officer through presenting bills to the counter of the Accountant General, Khyber Pakhtunkhwa.

(3) The amount so drawn shall be credited to an account in a schedule Bank, operated jointly by the officers of the department authorized by the Chairman, for expenditure on labour welfare schemes.

18. Report.--- The Board shall submit to the Secretary an annual report regarding estimate of receipts into and expenditure from the Mines Labour Welfare Account together with a statement of accounts and report of the activities financed during the previous year from such account.

19. Investment.--- The Board may invest the amount transferred to the mine labours welfare account under sub-section (4) of section 11 in securities of the Government or in any other profitable business with prior approval of the Finance Department.

20. Audit.--- (1) The accounts of the Board shall be audited by the Auditor General of Pakistan.

(2) The Secretary may order internal audit of the account, prior to the audit to be carried out under sub-section (1).

21. Statistics and other information to be submitted.--- Every owner or a contractor shall furnish such statistics or other information as the Chief Commissioner or any officer authorized in writing in this behalf require for the purpose of this Act, in such manner and within such time, as may be specified in the order.

CHAPTER-V

Appointment of Chief Commissioner, Powers and Functions of Officers

22. Appointment of the Chief Commissioner.--- (1) Government may, by notification, appoint a duly qualified person to be the Chief Commissioner for the whole Province and such number of duly qualified Commissioners, Deputy Commissioners and Assistant Commissioners Mines Labour Welfare and other officers of the commissionerate as it may deem fit.

(2) The Commissioners, Deputy Commissioners, Assistant Commissioners and other officers of the Commissionerate appointed under sub-section (1) shall act under the control and supervision of the Chief Commissioner.

23. Powers and functions of the officers.--- (1) The Chief Commissioner or Commissioner or any officer, authorized by the Chief Commissioner in writing, may-

- (a) with such assistance, if any, as he thinks fit, enter at any reasonable time any place which he considers it necessary to enter for the purpose of supervising or carrying out the purposes of this Act;
- (b) do within such place anything necessary for the proper discharge of his duties; and

(c) exercise such powers as may be prescribed.

(2) The Chief Commissioner, the Commissioners and the sub-ordinate officers shall in the prescribed manner-

(a) supervise collection of excise duty on minerals; and

(b) supervise and carry out measures financed from the mines labour welfare account.

24. Delegation of powers.--- (1) The Chief Commissioner may, by order in writing, delegate his powers under this Act to any of his subordinate officer.

(2) The powers delegated under sub-section (1) may be withdrawn by the Chief Commissioner at any time.

CHAPTER-VI **Offences and Penalties**

25. Penalty for non-payment of excise duty.--- (1) If the excise duty payable by an owner is not paid within the prescribed time, the Chief Commissioner or in his absence the Commissioner may impose a fine on the owner, which shall not be less than ten thousand rupees and which may extend to fifty thousand rupees. In case of persistent violations by the owner, his case shall be sent to the Director General Mines and Minerals, Khyber Pakhtunkhwa for suspension of his mining operations.

(2) The Chief Commissioner or in his absence the Commissioner may impose on the excise duty contractor a fine of rupees one thousand for each day of delay in payment of a monthly installment after 30th of the month for which the monthly installment is due.

26. Penalty for evasion of excise duty on minerals.--- An owner or a person who willfully or intentionally refuses to pay excise duty or evades or attempts to evade the payment of excise duty payable by him under this Act, shall, on conviction, be punishable with imprisonment which shall not be less than three months and which may extend to six months, or with a fine which shall not be less than one hundred thousand rupees and which may extend to one million rupees.

27. Charging of excise duty on minerals dispatched from outside the contract jurisdiction.--- (1) No contractor shall charge excise duty on minerals dispatched from mines outside his contract jurisdiction.

(2) In case of violation of sub-section (1), the Chief Commissioner or in his absence the Commissioner may impose on the contractor a fine which shall not be less than ten thousand rupees and which may extend to fifty thousand rupees. In case of persistent violations, his contract may be cancelled.

28. Excess charging of excise duty on minerals.--- (1) No contractor shall charge excise duty on minerals dispatched from a mine in excess of the rates as given in the Schedule.

(2) In case of violation of sub-section (1), the Chief Commissioner or in his absence the Commissioner may impose on the contractor a fine which shall not be less than twenty thousand rupees and which may extend to fifty thousand rupees. In case of persistent violations, his contract may be cancelled by the Chief Commissioner.

29. Failure to furnish statistics or other information.--- Any owner or contractor, who without reasonable excuse, fails to furnish the statistics or other information required under section 21 or furnishes statistics or other information containing a statement, entry or detail which is not to the best of his knowledge or belief to be true, he shall be punished with a fine by the Chief Commissioner or in his absence the Commissioner, which shall not be less than ten thousand rupees and which may extend to fifty thousand rupees.

30. Penalty for delay in submission of return or incorrect return.--- If the return for any month or period does not reach to the Chief Commissioner within the specified time or incorrect return is submitted to him, the owner shall be fined by the Chief Commissioner or in his absence the Commissioner, which shall not be less than ten thousand rupees and which may extend to fifty thousand rupees.

31. Cognizance of offence.--- (1) No court inferior to that of a Magistrate of the First Class shall try an offence under this Act which is alleged to have been committed by an owner or by a person and which is by this Act made punishable with imprisonment.

(2) No court shall take cognizance of offence under this Act, unless a written complaint is made by, or under the authority of the Chief Commissioner.

32. Appeal.--- (1) If an owner or a contractor is aggrieved by an order of the Chief Commissioner or in his absence of the Commissioner passed under this Act or the rules made thereunder, he may within thirty days of the communication of the order prefer an appeal to the Secretary.

(2) The decision of the Secretary on such appeal shall be final and binding upon all concerned.

33. Indemnity.--- No suit, prosecution or other legal proceedings shall lie against Government, the Board, the committees and the sub-committees constituted by the Board or any officer or other staff appointed under this Act for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

CHAPTER-VII

Miscellaneous

34. Power of Government to make rules.--- (1) Government may, by notification in the official Gazette, and subject to the condition of previous publication, make rules to carry into effect to the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matter, namely:

- (a) the manner in which the duty levied under sub-section (1) of section 6 shall be collected, the person who shall be liable to make the payments, the making of refunds, remissions and recoveries, and the procedure to be followed in paying the proceeds into the treasury;
- (b) the manner in which the Board shall conduct its business;
- (c) the application by the owner for grant-in-aid for establishment of a labour welfare scheme, the authority to whom and the manner in which such application shall be made and the particulars of such application;
- (d) the manner in which dispensary services may be provided and maintained from the mines labour welfare account by the Commissionerate;
- (e) the conditions governing the grant-in-aid to be paid from mines labour welfare account to a local authority or owner;
- (f) the furnishing by owners of statistical or other information; and
- (g) any other matter which under this Act is to be or may be prescribed.

35. Amendments and modification in the Schedule.--- Government may, on the recommendation of Mineral Investment Facilitation Authority established under the Mineral Sector Governance Act, 2017 (Khyber Pakhtunkhwa Act No. XXXVI of 2017), by notification in the official Gazette, make such amendments and modifications in the Schedule as it thinks fit.

36. Removal of difficulties.--- If any difficulty arises in giving effect to any of the provisions of this Act, the Chief Minister of the province may make such order, not inconsistent with the provisions of this Act or the rules made thereunder, as may be necessary, for removing the difficulty.

37. Repeal.--- (1) On the coming into force of this Act, the Excise Duty on Minerals (Labour Welfare) Act, 1967, hereinafter referred to as the "said Act", shall stand repealed to the extent of the Province.

(2) Upon the repeal of the said Act, the Mines Labour Housing Board and the Miners Welfare Board hereinafter referred to as "the Boards", shall stand dissolved. On the dissolution of the Boards-

- (a) all assets, properties, investments and rights and all debts and liabilities and obligations of whatever kind of the Boards subsisting immediately before the repeal of the said Act shall stand transferred to the Khyber Pakhtunkhwa Mines Labour Welfare Board;
- (b) all suits and other legal proceedings instituted by or against the Boards before the repeal of the said Act shall be deemed to be suits and proceedings by or against the Khyber Pakhtunkhwa Mines Labour Welfare Board and shall be proceeded or otherwise dealt with accordingly;
- (c) any balance in G-12222-Mines Labour Housing Account of the Fund and G-12221 Mines Labours Welfare Account of the fund constituted under the said Act, shall be credited to the Mines Labour Welfare Account under this Act;
- (d) members of the Boards constituted under the said Act, shall continue to hold office till the expiry of the term of their office or the constitution of the Khyber Pakhtunkhwa Mines Labour Welfare Board under this Act, whichever is earlier;
- (e) anything done, action taken, appointments made, orders passed, rules made, notifications or instructions issued or purporting to have been done, taken, made, passed or issued under the said Act and in force immediately before the repeal of the said Act shall be deemed to have been made or issued under this Act as if this Act was in force at the time at which such appointments, rules, or notifications etc. were made or issued; and
- (f) the existing staff of the Mines Labour Welfare Organization shall be deemed to be the employees of the Commissionerate, subordinate to the Chief Commissioner or in his absence to the Commissioner from the date of their appointments.

THE SCHEDULE
(See Section 6 and 34)

S. No	Name of Mineral	Rate of excise duty (per ton)	S. No	Name of Mineral	Rate of excise duty (per ton)
1.	Aragonite	Rs.3/-	39.	Laterite	Rs.3/-
2.	Antimony	Rs.3/-	40.	Lead	Rs.5/-
3.	Aluminum Ores	Rs.7/-	41.	Marble	Rs.5/-
4.	Barite	Rs.3/-	42.	Manganese	Rs.5/-
5.	Bauxite	Rs.3/-	43.	Magnesite	Rs.3/-
6.	Bentonite	Rs.5/-	44.	Mica (all kinds)	Rs.3/-
7.	Beryllium	Rs.5/-	45.	Molybdenum	Rs.3/-
8.	Ball Clay	Rs.3/-	46.	Marl	Rs.5/-
9.	Basalt	Rs.3/-	47.	Nickle Ores	Rs.5/-
10.	Bismith	Rs.5/-	48.	Nephline Synite	Rs.3/-
11.	Beryl	Rs.5/-	49.	Nephrite	Rs.7/-
12.	Coal	Rs.5/-	50.	Olivine(three separate minerals)	Rs.3/-
13.	Celestite	Rs.3/-	51.	Onyx	Rs.3/-
14.	Chromite	Rs.5/-	52.	Orpiment Phosphate	Rs.3/-
15.	Chine Clay	Rs.3/-	53.	Oxide Yellow	Rs.3/-
16.	Corundum	Rs.3/-	54.	Ordinary Sand	Rs.3/-
17.	Calcite	Rs.3/-	54.	Ordinary stone	Rs.3/-
18.	Cadmium	Rs.7/-	55.	Potash	Rs.5/-
19.	Cobalt	Rs.5/-	56.	Pumice	Rs.3/-
20.	Copper Ores	Rs.5/-	57.	Phosphate	Rs.3/-
21.	Dolomite	Rs.3/-	58.	Quartz	Rs.3/-
22.	Dolerite	Rs.3/-	59.	Quartzite	Rs.5/-
23.	Ebry Stone	Rs.3/-	60.	Red Ochre	Rs.3/-

24.	Feldspar	Rs.3/-	61.	Red Oxide	Rs.3/-
25.	Fluorite	Rs.5/-	62.	Rock Salt (all kinds)	Rs.3/-
26.	Fire Clay	Rs.3/-	63.	Serpentine	Rs.3/-
27.	Fuller's Earth	Rs.3/-	64.	Silica Sand	Rs.3/-
28.	Gypsum	Rs.3/-	65.	Soapstone	Rs.5/-
29.	Gravel	Rs.3/-	66.	Sulphur Ores	Rs.5/-
30.	Graphite	Rs.3/-	67.	Shale Clay and Shale	Rs.3/-
31.	Gabbro	Rs.3/-	68.	Slate Stone	Rs.3/-
32.	Granite	Rs.3/-	69.	Sand Stone	Rs.3/-
33.	Garnet	Rs.4/-	70.	Stone	Rs. 3/-
34.	Gallium	Rs.5/-	71.	Tungsten Ores	Rs.5/-
35.	Iron Ores	Rs.5/-	72.	Tale Stone	Rs.3/-
36.	Kaoline	Rs.4/-	73.	Tin Ores	Rs.5/-
37.	Limestone	Rs.3/-	74.	Zinc Ores	Rs.3/-
38.	Lead Zinc Based	Rs.3/-			

BY ORDER OF MR. SPEAKER
PROVINCIAL ASSEMBLY OF KHYBER
PAKHTUNKHWA

(KIFAYAT ULLAH KHAN AFRIDI)
 Secretary
 Provincial Assembly of Khyber Pakhtunkhwa

