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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

NOTIFICATION

Dacca, the 28th April, 1976.

No. 381-Pub.—The following Martial Law Regulation made by the President and Chief Martial Law Administrator of the People's Republic of Bangladesh, on the 27th April, 1976, is hereby published for general information:

**INCOME TAX (DISCLOSURE OF INCOME) (SECOND AMENDMENT)**  
**REGULATION, 1976**

**Martial Law Regulation No. XIV of 1976.**

WHEREAS it is expedient further to amend the Income-tax (Disclosure of Income) Regulation, 1976 (Martial Law Regulation No. VI of 1976), for the purposes hereinafter appearing;

NOW, THEREFORE, in pursuance of the Proclamations of the 20th August, 1975, and the 8th November, 1975, and in exercise of all powers enabling him in that behalf, the Chief Martial Law Administrator is pleased to make the following Regulation, namely:

1. This Regulation may be called the Income-tax (Disclosure of Income) (Second Amendment) Regulation, 1976, and shall come into force at once.

2. In the Income-tax (Disclosure of Income) Regulation, 1976 (Martial Law Regulation No. VI of 1976), hereinafter referred to as the said Regulation, throughout the Regulation, for the figures, word and comma "20th April, 1976" wherever occurring the figures, word and comma "30th June, 1976" shall be substituted in all places and shall be deemed to have been so substituted on the 20th April, 1976.

3. In the said Regulation, in paragraph 7, in sub-paragraph (2), in clause (b), for the figures, word and comma "20th May, 1976" the figures, word and comma "31st July, 1976" shall be substituted.

DACCA ;  
The 27th April, 1976.

ABUSADAT MOHAMMAD SAYEM  
Chief Martial Law Administrator.

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A. K. TALUKDAR  
Deputy Secretary.

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MINISTRY OF FINANCE  
NATIONAL BOARD OF REVENUE

(Income Tax)

NOTIFICATION

Dacca, the 28th April 1976.

No. S.R.O. 141-L/76.—In exercise of the powers conferred by sub-section (5) of section 15D of the Income-tax Act, 1922 (Act XI of 1922), the National Board of Revenue is pleased to approve the Mohammadpur Preparatory School, Iqbal Road, Block-A, Dacca—7, for purposes of that section subject to the following conditions:—

- (a) that the accounts of the Institution shall be fully audited by a Chartered Accountant every year;
- (b) that such audited accounts shall be submitted to the Deputy Commissioner of Taxes in whose territorial jurisdiction the head office of the Institution is situated;
- (c) that in the event of dissolution of the Institution its assets left after meeting its liabilities, if any, shall be transferred to another institution or fund approved under section 15D of the Income-tax Act, 1922;
- (d) that the Institution shall not make any donation or grant to any other charitable institution or fund unless it is an institution or fund approved under section 15D of the Income-tax Act, 1922.

AHMED KAMAL HAIDER  
Second Secretary.



## (Customs)

## NOTIFICATIONS

Dacca, the 23rd April 1976.

No. S.R.O. 142-L/76,292 D/Cus/76.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorise repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.
- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.
- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 60 days of such exportation or of the publication of this notification, whichever is the later.
- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca:—
  - (a) any change in the process of the imported raw materials;
  - (b) any changes in the composition of the manufactured goods to be exported; and
  - (c) use of any indigenous raw materials in place of the imported raw materials.

2. The repayment authorized by this Notification shall be admissible in respect of the goods exported on or after the 26th April 1975 and onwards.



TABLE

Sl. No.	Name of imported raw materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
(1)	(2)	(3)	(3)
<b>The following goods produced or manufactured by M/s. Bay Fishing Corporation Ltd., Chittagong.</b>			
1	22' × 22' Polythene sheets.	Frozen shrimps (Net 50 lbs. packed in one master carton with inner polythene sheet lining and Duplex Board. Each Master Carton of Duplex Board).	Per Master Carton. Tk. 0.86 (Not exceeding 86,652 master cartons).
2	9' × 9' Polythene sheets.	Frozen froglegs (Net 40 lbs. packed in one master carton with inner polythene wrapping. Each Master carton contains 4 inner cartons of 10 lbs. each).	Tk. 3.55 (Not exceeding 15,270 master cartons).

(The above rate will be applicable to goods exported in addition to those notified, *vide* S. R. O. 202/D/Cus/75, dated 20th June 1975).

[C. No. 13(23)NBR/Cus-IV/75]

Dacca, the 22nd April 1976.

No. S. R. O. 143-L/76/288/D/Cus/76.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S. R. O. 170/D/Cus/74, dated the 30th July 1974, the National Board of Revenue is pleased to authorize repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.
- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.
- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 60 days of such exportation or of the publication of this notification, whichever is the later.



- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the Customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca:
- (a) any change in the process of the imported raw materials;
- (b) any changes in the composition of the manufactured goods to be exported; and
- (c) use of any indigenous raw material in place of the imported raw materials.

2. The repayment authorized by this Notification shall be admissible in respect of the goods exported on or after 1st March 1975 but not later than 29th May 1975.

TABLE

Sl. No.	Name of imported raw materials.	Goods produced or manufactured.	Extent of repayment of customs duty.
	1	2	3

The following goods produced or manufactured by M/s. Gulzar Tannery, Hazaribagh, Dacca.

1	Sodium Sulphide	Chrome tanned Cow hides wet	Per 100 sqr. ft.
2	Salerome (Chromosal)	blue (not exceeding 86,406	Tk. 11.09.
3	Oropon OR	sqr. ft.)	

[C. No. 13(37)NBR/Cus-II/72].

No. S. R. O. 144-L/76/287/D/Cus/76.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969) and in supersession of its Notification No. S. R. O. 190/D/Cus/74, dated the 1st November 1974, the National Board of Revenue is pleased to authorize repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.

- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.
- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 6 days of such exportation or of the publication of this notification, whichever is the later.
- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the Customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca;—
- (a) any change in the process of the imported raw materials,
- (b) any changes in the composition of the manufactured goods to be exported, and
- (c) use of any indigenous raw material in place of the imported raw materials.

2. The repayment in respect of items 1 and 2 of the Table authorized by this Notification shall be admissible in respect of the goods exported on or after 12th May 1975 to 29th May 1975.

TABLE

Sl. No.	Names of imported raw materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
	(1)	(2)	(3)

The following goods produced or manufactured by M/s. H. B. Tannery, Hazaribagh, Dacca.

Per 100 sqr. ft.

1	Sodium Sulphide	1. Chrome tanned Cow hides wet blue (not exceeding 56,483 sqr. ft.).	Tk. 23.04
2	Oropon OR		



Sl. No.	Names of imported raw materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
	(1)	(2)	(3)
3	Chromosal B and Salchrome.	2. Chrome tanned Calf hides wet blue (not exceeding 900 sqr. ft.).	Tk. 17.28
		3. Chrome tanned Goat/Sheep/Kid skins wet blue (not exceeding 4,40,208 sqr. ft.).	Tk. 8.64

*For item 3*—The above rate of rebate will be applicable to the goods exported in excess of 8,99,547 sqr. ft. Goat/Sheep/Kid skins previously notified, *vide* S.R.O. No. 190/D/Cus/74, dated the 1st November, 1974 has been exhausted.

[C. No. 13(27)NBR/Cus-IV/74]

**No. S.R.O. 145-L/76/289/D/Cus/76.**—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorize repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.
- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.
- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 60 days of such exportation or of the publication of this notification, whichever is the later.
- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the Customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on

which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca:

- (a) any change in the process of the imported raw materials;
- (b) any changes in the composition of the manufactured goods to be exported; and
- (c) use of any indigenous raw materials in place of the imported raw materials.

2. The repayment authorized by this Notification shall be admissible in respect of the goods exported on or before the 15th April, 1975 to 29th May, 1975.

TABLE

Sl. No.	Name of imported raw materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
	(1)	(2)	(3)

The following goods produced or manufactured by M/s. Sandvip Tannery Hazaribagh, Dacca.

			Per 100 sqr. ft.
1	Chromosol B	1	Chrome tanned Cow Calf- Tk. 15.18
2	Ammonium Chloride		hides wet blue (not exceed-
3	Oxalic Acid		ing 23,990 sqr. ft.)
4	Sodium Bisulphite	2	Chrome tanned Goat/Sheep/ Tk. 7.59
5	Nereolan F. 24		Kid skins wet blue (Not
6	Lissapol		exceeding 81,669 sqr. ft.)

These rates will be applicable to the goods exported after the quantity notified in S. R. O.174/D/Cus/74, dated 15th August, 1974 (except Cow hides) has been exhausted.

WAHEED-UN-NOOR  
Second Secretary.



## MINISTRY OF COMMERCE

## Price Stabilization Wing

## NOTIFICATION

Dacca, the 24th April 1976.

No. COM/Price-1(14)/76.—In exercise of the powers conferred under clause 3 of the Essential Commodities Price and Distribution Control Order, 1975, I, M. R. Dewan, Controller-General of Prices and Supplies, Government of the People's Republic of Bangladesh, hereby fix the maximum retail selling price of Medicines imported by M/s. A. B. M. Fazle Rabbi, 234-E, Dhanmondi Residential Area, Road No. 14, Dacca, as under:—

Description.	Maximum retail selling price (Per ampoule).
A. T. S. (1,500 units, Tetanus Antitoxin) manufactured by the Lister Institute of Preventive Medicine, University of London. Qty: 4,320 ampoules.	Tk. 5.06 (Taka five and paisa six only).

M. R. DEWAN

*Controller-General of Prices and Supplies.*

## Price Advisory Board

## NOTIFICATION

Dacca, the 27th April 1976.

No. COM/CG/PF-1(463)/75.—In exercise of the powers conferred under clause 3 of the Essential Commodities Price and Distribution Control Order, 1975, I, M. R. Dewan, Controller-General of Prices and Supplies, Government of the People's Republic of Bangladesh, hereby fix the maximum retail selling Price of 'Newsprint' produced by M/s. Khulna Newsprint Mills Ltd., Khulna, as under (the Price is effective from 21st April 1976):

Description.	Maximum retail selling Price per ton.
1. 'Newsprint' in reels	Tk. 5,500 (Taka five thousand and five hundred only).
2. 'Newsprint' in sheets	Tk. 5,700 (Taka five thousand and seven hundred only).

M. R. DEWAN

*Controller-General of Prices and Supplies.*