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GOVERNMENT OF THE PEOPLE'S REPUBLIC
OF BANGLADESH

MINISTRY OF FINANCE
(Sales Tax)

NOTIFICATIONS

Dacca, the 30th June 1978.

No. S.R.O. 154-L/78/ST-1.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendments in the Ministry of Finance Notification No. S. R. O. 2(7)/6/ST/72/4, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table.—

- (a) for the figure "73·32" the figure, brackets and words "73·32 (excluding bolts and nuts)" shall be *substituted*;
- (b) for the figure "76·16" the figure, brackets and words "76·16 (excluding aluminium bobbins)" shall be *substituted*;
- (c) the figure and comma "84·62," shall be *omitted*; and
- (d) for the figure "84·63" the figure, brackets and words "84·63" (excluding ball and roller bearing)" shall be *substituted*.

No. S. R. O. 155-L/78/ST-2.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to rescind its Notification No. S. R. O. 249-L/75/1(34)/IT-1/75, dated the 19th July, 1975.

No. S.R.O./156-L/78/ST-3.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendment in the Ministry of Finance Notification No. 7, dated the 27th June, 1951, namely:—

In the aforesaid Notification, after item 83 and the entries relating thereto, the following new items shall be *added*, namely:—

- “84. Trucks and buses imported in CKD condition.
- “85. Imported buffalo horn.”

No. S.R.O. 157-L/78/ST-4.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendment in the Ministry of Finance Notification No. S.R.O. 121(1)/70, dated the 29th June, 1970, namely:—

In the aforesaid Notification, in the Table, after item 14 and the entries relating thereto, the following new items and the entries relating thereto shall be *added*, namely:—

- | | | |
|--|----|--------|
| “15. Locally manufactured ceramic wares | .. | 10% |
| 16. Portland cement imported under the Wage Earners Scheme | .. | 10% |
| 17. Coconut oil imported under the Wage Earners Scheme | .. | 10%..” |

No. S. R. O. 158-L/78/ST-5.—In exercise of the powers conferred by sub-section (2) of section 3 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendments in the Ministry of Finance Notification No. S. R. O. 120(1)/70, dated the 29th June, 1970, namely:—

In the aforesaid Notification, in the Table,—

(a) against serial No. 3, *after* entry (ix), the following new entries shall *added*, namely:—

- “(x) Imported component kits of radio.
- (xi) Imported complete radio set.”;

- (b) in serial No. 7, in the entry, after the word "porcelain", the words "but excluding the locally manufactured ceramic wares" shall be *added*; and,
- (c) serial No. 15 and the entries relating thereto shall be *omitted*.

By order of the President
K. A. DEWAN
Joint Secretary.

(Income-tax)

NOTIFICATIONS

Dacca, the 30th June 1978.

No. S.R.O. 159-L/78.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government is pleased to exempt from the tax payable under the said Act, so much of the income of an assessee representing payments received as gratuity as does not exceed sixty-five per cent of the total amount of gratuity received by him or Taka thirty-six thousand, whichever is less.

This notification shall take effect on the 1st day of July, 1978.

No. S.R.O. 160-L/78.—In exercise of the powers conferred by sub-section (1) of section 60 of the income-tax Act, 1922 (XI of 1922), the Government is pleased to exempt from the tax payable under the said Act, the income representing the difference between the official exchange rate and the market rate of foreign currencies derived from the encashment of remittances of such foreign currencies to Bangladesh through official banking channels made by a Bangladeshi residing abroad out of income earned by him outside Bangladesh, as is received or deemed to be received or accrues or arises or is deemed to accrue or arise to:—

- (a) an assessee, being a citizen of Bangladesh, and resident but not ordinarily resident or not resident in Bangladesh; and
- (b) a beneficiary of a person described in (a) above.

This notification shall take effect on the 1st day of July, 1978.

By order of the President
K. A. DEWAN
Joint Secretary.

(Excise)

NOTIFICATIONS

Dacca, the 30th June 1978.

No. S.R.O. 172-L/78/8-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excise and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendments in this Ministry's Notification No. S.R.O. 7(D)/Exc/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table,—

- (1) Sl. No. 22 in the first column and the entries relating thereto in the second, third and fourth columns shall be *omitted*;
- (2) in Sl. No. 26 in the first column, *after* entry (f) in the second column and the entries relating thereto in the third and fourth columns, the following new entry (g) shall be *inserted*, namely:—

“(g) Rubberised fabrics manufactured with admixture of cotton fabrics which cannot be used otherwise than in making canvas shoes, subject to the condition that the rules made under the Act are followed.	33	Nil”;
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- (3) *after* Sl. No. 39 in the first column and the entries relating thereto in the second, third and fourth columns, the following new Sl. No. 39A shall be *inserted*, namely:—

“39A. Chinaware and Porcelainware, all sorts— Sanitaryware	47A	Nil”;
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- (4) *for* Sl. No. 45A in the first column and the entries relating thereto in the second, third and fourth columns the following shall be *substituted*, namely:—

“45A. Electric Batteries and parts thereof—

Storage batteries—

If retail price is legibly, prominently and indelibly printed on each battery	54(1)(a)	10 per cent of the retail price;
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45B. Fluorescent tubes,
all sorts—

If retail price is legibly, prominently and indelibly printed on each tube, or its package, cover or container	55(2)(a)	15 per cent of the retail price”;
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(5) *after* Sl. No. 48 in the first column and the entries relating thereto in the second, third and fourth columns, the following new Sl. No. 48A shall be *inserted*, namely:—

“48A. Gramophone records, all sorts—	61	Nil”;	and
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(6) in Sl. No. 49,—

(a) in entry (b) in the second column, *for* the words “fifteen”, “annual” and “two lakh” the words “twenty”, “monthly” and “fifty thousand” shall, respectively, be *substituted*; and

(b) *after* entry (f) in the second column and the entries relating thereto in the third and fourth columns, the following new entry (g) shall be *added*, namely:—

“(g) Services rendered by hotels, restaurants or other establishments where alcoholic drinks are served or where cabaret or floor show of any description are held on any day or night in a year.	Part II 1(2)(a)	15 per cent of the charges.”
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[C.No. 4(103)Exc.IV/78]

No. S.R.O. 173-L/78/9-Excise.—In exercise of the powers conferred by the provisions contained in the third column of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to direct that the following further

amendments shall be made in this Ministry's Notification No. S. R. O. 214-L/75/10/75-Excise, dated the 23rd June, 1975, namely:—

In the aforesaid Notification, in the Table,—

- (1) In serial No. 11 in column 1, the entry (c) in column 3 and the entry relating thereto in column 4 shall be *omitted*; and
- (2) *after* Sl. No. 12 in column 1 and the entries relating thereto in columns 2, 3 and 4, the following new Sl. No. 12A shall be *inserted*, namely:—

“12A Item No. 44 Jute Manufactures—
of the First
Schedule

- | | | |
|-----|---|-------------------------------------|
| (a) | Hessian, including sacking and bagging materials and fabrics of all sorts | Taka three hundred per ton. |
| (b) | Broad-loom carpets | Taka five per square yard. |
| (c) | Other carpets | Taka two per square yard. |
| (d) | Mattings | Twenty five poisha per square yard. |
| (e) | All other Jute manufactures | Taka two hundred per ton.” |

By order of the President

K. M. M. HOSSAIN

Secretary.

NOTIFICATION

Dacca, the 30th June 1978.

No. S.R.O./174-L/78/10-Excise.—In exercise of the powers conferred by clause (b) of sub-item (1) of Item No. 61 of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to rescind this Ministry's Notification No. S.R.O. 362-L/75-16/75-Excise, dated the 25th October, 1975.

By order of the President
A. S. RASHEED
Joint Secretary.

[4(103)-Exc.IV/78]