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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF FINANCE  
NATIONAL BOARD OF REVENUE  
(Customs)

NOTIFICATIONS

Dacca, the 30th June, 1978.

**No. S.R.O. 162-L/78/417/D/Cus.**—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to rescind the following Notifications, namely:—

1. SRO. 210-L/76/300/D/Cus., dated the 26th June, 1976.
2. SRO. 211-L/76/301/D/Cus., dated the 26th June, 1976.
3. SRO. 135-L/77/339/D/Cus., dated the 26th April, 1977.
4. SRO. 2-L/78/394/D/Cus., dated the 2nd January, 1978.

[C. No. 1(2)Cus.I/78]

**No. S.R.O. 163-L/78/418/D/Cus.**—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following further amendments in this Ministry's Notification No. S.R.O. 30/D/Cus/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table,—

- (a) the Heading Nos, 04·02, 21·07, 28·42 and 33·04 in column (1) and the entries relating thereto in columns (2) and (3) shall be *omitted*;

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(4229)

Price: Taka 1·00

- (b) against Heading No. 39·07 in column (1), item (i) in column (2) and the entry relating thereto in column (3) shall be *omitted*;
- (c) the Heading Nos. 51·04, 56·06, 56·07 and 73·16 in column (1) and the entries relating thereto in columns (2) and (3) shall be *omitted*;
- (d) against Heading No. 85·15 in column (1), item (iv) in column (2) and the entry relating thereto in column (3) shall be *omitted*;
- (e) against Heading No. 87·02 in column (1), item 'C' in column (2) and the entries relating thereto in columns (2) and (3) shall be *omitted*;
- (f) against Heading No. 87·02 in column (1), item 'D' in column (2) and the entries relating thereto in columns (2) and (3) shall be *omitted*;
- (g) the Heading No. 87·09 in column (1) and the entries relating thereto in columns (2) and (3) shall be *omitted*; and
- (h) against Heading No. 92·12 in column (1), item (iv) in column (2) and the entry relating thereto in column (3) shall be *omitted*.

## [C. No. 1(2)Cus.I/78]

No. S. R. O. 164-L/78/49/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to direct that the goods specified in column (2) of the Table below and falling within the Heading Nos. of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), specified in column (1) of the said Table, shall be exempt from so much of the customs duties leviable thereon as is in excess of the rates of duty specified in the corresponding entries in column (3) of that Table:

TABLE

Heading No. in the first Schedule to the Tariff Act, 1934.	Tariff description.	Rate of duty.
1	2	3
04·02	Milk and cream, preserved concentrated or sweetened	5% <i>ad val.</i>
05·09	Buffalo horn	Nil.
09·04 to 09·10	Spices (excluding Tejpatha and dry chillies)	75% <i>ad val.</i>
20·05		

1	2	3
21·07	Food preparations not elsewhere specified or included .. .. .	125% <i>ad val.</i>
25·04	Natural graphite .. .. .	25% <i>ad val.</i>
25·08	Chalk .. .. .	50% <i>ad val.</i>
25·17	Marble chips falling within sub-head 'B'	50% <i>ad val.</i>
25·20	Plasters based on calcium sulphate (e.g. gypsum plaster, English or keenis cement, but excluding dental plaster) ..	10% <i>ad val.</i>
25·23	(i) White Portland cement falling within sub-head 'B' .. .. .	50% <i>ad val.</i>
	(ii) Coloured cement falling within sub-head 'C' .. .. .	50% <i>ad val.</i>
25·37	Sodium Hydrosulphite falling within sub-head 'A' .. .. .	50% <i>ad val.</i>
28·42	Sodium bicarbonate falling within sub-head 'A' .. .. .	50% <i>ad val.</i>
28·47	Sodium bichromate falling within sub-head 'A' .. .. .	50% <i>ad val.</i>
30·03	Anti-cancer and anti-leprosy drugs and medicines .. .. .	Null,
30·04	Wadding, gauze, bandages and similar articles (for example: dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes .. .. .	10% <i>ad val.</i>
33·04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries .. .. .	125% <i>ad val.</i>
88·19	Plasters and preparations with a basis of plaster specially prepared for dentistry	10% <i>ad val.</i>
39·07	Surgical gloves falling within sub-head 'A'	40% <i>ad val.</i>
40·13	Surgical gloves .. .. .	40% <i>ad val.</i>

1	2	3
51-04	(i) All fabrics made of 100% man-made fibres falling within sub-heads 'A' and 'B' excluding suitings .. .. .	225% <i>ad val.</i>
	(ii) Others including suitings .. .. .	175% <i>ad val.</i>
	(iii) Tyre fabrics imported by the manufacturers of tyres .. .. .	45% <i>ad val.</i>
53-10	Natural hand knitting woollen yarn	75% <i>ad val.</i>
56-02	Cellulose acetate tow .. .. .	50% <i>ad val.</i>
56-04	Synthetic wool tops .. .. .	75% <i>ad val.</i>
56-06	(i) Articles falling within sub-heads 'A' and 'B' except hand knitting woollen yarn .. .. .	50% <i>ad val.</i>
	(ii) Synthetic and knitting woollen yarn .. .. .	75% <i>ad val.</i>
56-07	(i) All fabrics made of 100% man-made fibres falling within sub-heads 'A' and 'B' excluding suitings .. .. .	225% <i>ad val.</i>
	(ii) Others excluding suitings .. .. .	175% <i>ad val.</i>
59-04	Twine, cordage, ropes and cables, plaited or not .. .. .	50% <i>ad val.</i>
73-16	(i) Articles falling within sub-heads 'A' and 'B' imported by and for exclusive use of Bangladesh Railway .. .. .	10% <i>ad val.</i>
	(ii) Others .. .. .	20% <i>ad val.</i>
73-32	Bolts and nuts (including bolt ends and screw studs) whether or not threaded or tapped of iron or steel .. .. .	75% <i>ad val.</i>
76-16	Aluminium bobbins falling under sub-head 'C' .. .. .	50% <i>ad val.</i>
85-04	Containers including lids and separators	50% <i>ad val.</i>
85-15	(i) Built-up one-band radio receiving set	50% <i>ad val.</i>
	(ii) Spare parts of radio .. .. .	75% <i>ad val.</i>
85-18	Electrical capacitors, fixed or variable	25% <i>ad val.</i>
87-02	C. (a) Vehicles falling within sub-head 'C' except trucks and buses:	
	(i) When imported in built-up condition .. .. .	40% <i>ad val.</i>
	(ii) When imported in CKD condition .. .. .	30% <i>ad val.</i>

1	2	3
	(b) Trucks and buses :	
	(i) When imported in built-up condition	45% <i>ad val.</i>
	(ii) When imported in CKD condition ..	20% <i>ad val.</i>
	(c) (i) Auto-rickshaw falling within sub-head 'C'	5% <i>ad val.</i>
	(ii) Other vehicles falling within sub-head 'C'	15% <i>ad val.</i>
87·09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side cars :	
	(i) When imported in built-up condition	25% <i>ad val.</i>
	(ii) When imported in CKD condition ..	15% <i>ad val.</i>
90·27	Fare meters for exclusive use with	
	Taxi-cabs and auto-rickshaw ..	1 % <i>ad val.</i>
92·12	Gramophone records .. .. .	100% <i>ad val.</i>

[C. No. 1(2) Cus-I/78]

No. S.R.O. 165-L/78/420/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1959 (IV of 1969), and in supersession of this Ministry's Notification No. S.R.O. 192-L/77/350/D/Cus., dated the 25th June, 1977 the Government is pleased to exempt the goods specified in column (2) of the Table below and falling within the Heading Nos. of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), as specified in column (1) of the said Table, from so much of the customs-duties leviable thereon as is in excess of the rate specified in the corresponding entries in column (3) of that Table, provided that these are imported under the Wage Earner Scheme:

TABLE

Heading No. in the First Schedule to the Tariff Act, 1934.	Description.	Rate of duty.
1	2	3
09·04	Dry chillies .. .. .	20% <i>ad val.</i>
09·04 to 09·10	} Spices all sorts excluding 'Tejpata' and dry chillies .. .. .	50% <i>ad val.</i>
14·01		
25·17	Marble chips falling within sub-head 'B'	30% <i>ad val.</i>

1	2	3
25-23	White and coloured cement falling within sub-head 'B' and 'C' .. .. .	30% <i>ad val.</i>
32-09	Snowcem colour paint only .. .. .	50% <i>ad val.</i>
39-07	Sanitary articles including tiles falling within sub-head 'B' .. .. .	75% <i>ad val.</i>
62-01	Blankets of wool or synthetic wool falling within sub-head 'B' .. .. .	75% <i>ad val.</i>
69-05	Tiles .. .. .	75% <i>ad val.</i>
69-10	Shinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	90% <i>ad val.</i>
71-16	Watch bracelet .. .. .	100% <i>ad val.</i>
73-33 and 84-41	} Sewing needles .. .. .	75% <i>ad val.</i>
73-36		
73-40 and 74-19	} Hose clips .. .. .	125% <i>ad val.</i>
82-11		
83-01	Locks excluding pad locks .. .. .	75% <i>ad val.</i>
83-02	Hinges only .. .. .	50% <i>ad val.</i>
84-15	Domestic refrigerator and spares thereof falling within sub-head 'A' .. .. .	50% <i>ad val.</i>
84-40	Domestic washing machine falling under sub-head 'A' .. .. .	75% <i>ad val.</i>
84-52	Calculating machine .. .. .	75% <i>ad val.</i>
85-10	Torch/Flash lights .. .. .	50% <i>ad val.</i>
85-12	Electric cooking range (excluding burners-only units), electric hot plates, pressure cookers, electric smoothing irons, heaters (all sorts), toasters, hair dressing appliances (all sorts) .. .. .	75% <i>ad val.</i>
85-15	Television receiving sets falling under sub-head 'A' .. .. .	50% <i>ad val.</i>
90-07	Photographic camera only .. .. .	72% <i>ad val.</i>
90-10	Photo-copying machine .. .. .	75% <i>ad val.</i>

1	2	3
91·01 } to } 91·11 }	Clocks and watches and parts thereof ..	125% <i>ad val.</i>
92·11	Tape recorders falling within sub-head 'B'	50% <i>ad val.</i>
92·12	Prepared media for sound recording (cassette tapes) falling within sub-head 'B' .. .. .	50% <i>ad val.</i>
98·03	Fountain pens of C&F value above Taka 5·00 each .. .. .	75% <i>ad val.</i>

[C. No. 1(2) Cus. I/78]

No. S.R.O.166-L/78/421/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt such industrial raw materials as are enumerated from time to time in the Import Policy Order, excluding the goods specified in the Schedule below which are imported under the Wage Earner Scheme, from 50% of the customs-duties chargeable thereon:

#### *Schedule*

1. Spices.
2. Cigarette paper in sheets for the manufacture of paper biri.
3. Hops, malt and yeast.
4. Synthetic textile including fents.
5. Crokeries and cutleries.
6. Billets, wire rods, nail wire, M.S. plates and sheets.
7. Medicinal herbs and crude drugs.
8. Packing materials and spares.
9. Cotton yarn of below 80 counts.
10. Corrugated iron sheets.
11. Mild steel bars, rods and rounds of 2" diameter and below.
12. Cast iron plates.
13. Iron and steel castings, forgings, stampings, steel chains and forged steel balls.
14. Pre-fabricated structure.
15. Unworked or unfabricated window or door sections in length.
16. Galvanised iron pipes up to 3" diameter.
17. Coconut (Copra) oil.
18. Marble chips.

19. White and coloured cements.
20. Carbon including carbon blacks.
21. Locks and hinges.
22. Bamboos.
23. Tiles.

[C. No. 1(2)Cus. I/78]

No. S.R.O. 167-L/78/422/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Ministry's Notification No. S.R.O. 246-L/75/245/D/Cus/75, dated the 12th July, 1975, the Government is pleased to exempt radio reception apparatus falling under Heading No. 85.15 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), imported in completely knocked down or semi-knocked down condition by a licensed manufacturer of radio receiving sets for the assembly or manufacture of one-band and multi-band radio receiving sets from so much of the customs-duties leviable thereon as is in excess of 20% *ad valorem* and 75% *ad valorem*, respectively, subject to the following conditions, namely:—

- (i) that the importer-*cum*-manufacturer shall declare in the bill of entry, invoices and other import documents that the imported goods are for the manufacture of radio receiving sets only and no consignment of such goods shall contain goods meant for any other purpose;
- (ii) that the importer-*cum*-manufacturer shall submit an undertaking to the concerned Collector of Customs of the customs-station to the effect that the goods so imported and cleared shall be taken in full quantity and in the same condition as imported and cleared into the warehouse appointed under the Excise Rules and authenticated to this effect by the Excise Officer in charge of the manufacturing factory, failing which he shall be liable to pay the customs-duties and other charges, if any, leviable thereon. The undertaking shall be discharged on production of a certificate issued by the said Excise Officer acknowledging the proper account of such goods in the warehouse as aforesaid;
- (iii) that the importer-*cum*-manufacturer shall arrange, at the time of customs clearance, to get the packages containing such goods properly secured and sealed with customs seal which shall be checked by the Excise Officer at the time of arrival and warehousing of such goods;
- (iv) that the importer-*cum*-manufacturer shall maintain an account of the goods so imported and shall submit to the said Collector of Customs a statement of radio receiving sets assembled or manufactured out of such imported components duly authenticated by the said Excise Officer; and
- (v) that the importer-*cum*-manufacturer shall submit to the said Collector of Customs the formula of the manufacturing process showing the details of different components used in the manufacture of one set of each of the models of radio receiving sets. Such formula shall have to be duly authenticated by the Proper Officer of Excise not below the rank of Assistant Collector of Excise having jurisdiction. Any change in the formula shall have to be intimated in the like manner to the Collector of Customs immediately.

[C. No. 1(2)Cus. I/78]



No. S.R.O. 168-L/78/423/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Ministry's Notification No. S. R. O. 117-L/77/334/D/Cus., dated the 7th April, 1977, the Government is pleased to direct that the Motor Vehicle specified in column (2) of the Table below and falling under the Heading Nos. of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), as specified in column (1) of the said Table, shall be exempt from so much of the customs-duties leviable thereon as is in excess of the rate specified in the corresponding entries in column (3) of the Table, provided these are imported under the Wage Earner Scheme:

TABLE

Heading No. in the First Schedule to the Tariff Act, 1934.	Name of the goods.	Rate of duty.
1	2	3
87·02B	Miniature buses having seating capacity for a minimum of nine and a maximum of fifteen passengers including the driver, completely built-up with the engine fitted in the body.	.. 20% <i>ad val.</i>
87·02C and 87·04	Built-up passenger buses and trucks including those with completely assembled chassis frames fitted with the engines	.. 25% <i>ad val.</i>

[C. No. 1(2)Cus. I/78]

No. S.R.O. 169-L/78/424/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt empty bottles designed specially for packing beverages with embossed or indelibly printed brand name or trade mark on the body of such bottles and falling under Heading No. 70·10 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), imported by and for the exclusive use in the factory of a manufacturer of beverages holding requisite excise licence from so much of the customs-duties leviable thereon as is in excess of 50% *ad valorem*, subject to the following conditions, namely:—

- (i) that the importer-*cum*-manufacturer of beverages declares in the bill of entry, invoices and other import documents that the imported bottles are for the packing of the beverage manufactured by such importer-*cum*-manufacturer;
- (ii) that the importer-*cum*-manufacturer of beverages submits an undertaking to the concerned Collector of Customs to the effect that the bottles so imported and cleared shall be taken in full quantity and in the same condition as imported and cleared into the warehouse appointed under the Excise Rules and authenticated to this effect by the Excise Officer in charge of the manufacturing factory, failing which he shall be liable to pay the customs-duties and other charges, if any,

leviable thereon. The undertaking shall be discharged on production of a certificate issued by the said Excise Officer acknowledging the proper account of such goods in the warehouse as aforesaid;

- (iii) that the importer-cum-manufacturer arranges, at the time of customs clearance, to get the packages containing such bottles properly secured and sealed with customs seal which shall be checked by the Excise Officer at the time of arrival and warehousing of such goods; and
- (iv) that the importer-cum-manufacturer of beverages maintains an account of the bottles so imported and submits to the said Collector of Customs a statement of beverage manufactured and bottled in such imported bottles duly authenticated by the said Excise Officer within six months from the date of clearance.

[C. No. 1(2)Cus.I/78]

**No. S.R.O.170-L/78/425/D/Cus.**—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Ministry's Notification No. S. R. O. 212-L/76/302/D/Cus., dated the 26th June, 1976, the Government is pleased to exempt motor cars falling under Heading No. 87.02 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), from so much of the customs-duties leviable thereon as is in excess of, in the case of cars not exceeding 750 c.c. engine capacity, 10% *ad valorem* if imported in built-up condition and 5% *ad valorem* if imported in CKD condition, in the case of cars exceeding 750 c.c. but not exceeding 1,000 c.c. engine capacity, 15% *ad valorem* if imported in built-up condition and 10% *ad valorem* capacity, 15% *ad valorem* if imported inbuilt-up condition and 10% *ad valorem* not exceeding 1,300 c.c. engine capacity, 25% *ad valorem* if imported in built-up condition and 15% *ad valorem* if imported in CKD condition, subject to the following conditions, namely:—

- (i) that in the case of built-up cars, the bill of entry for home consumption, and in the case of CKD cars, the bill of entry for warehousing, shall be prominently stamped on the top of such bill of entry "Imported For Registration as Taxi-cab";
- (ii) that at the time of clearance of built-up cars, the importer, and of locally assembled cars, the purchaser shall subscribe to and sign a declaration in duplicate in the form appended hereunder;
- (iii) that each such car shall be used exclusively as Taxi-cab for hire and, for this purpose, a fare meter and a prominent Taxi-cab sign shall be appropriately fixed in the car and the car shall also be painted in a two-tone colour scheme comprising black and yellow colours in the Lower and upper parts respectively of the body;
- (iv) that in the case of built-up cars the conditions set out in paragraph (iii) shall have to be complied with by the importer after the clearance of the cars from the customs-station but before registration; and in the case of locally assembled cars such conditions shall have to be complied with by the assembler before sale of the cars and the Sale Note given by the assembler to the purchaser shall be stamped prominently with the words "Sold For Registration as Taxi-cab" and shall be counter signed by the appropriate customs officer;

- (v) that the Motor Vehicle Registration Authority shall not register any car imported in built-up condition or purchased from local assemblers without verification of the owners' triplicate copy of the bill of entry or the assemblers' Sale Note, as the case may be, in case the bill of entry or, as the case may be, the Sale Note is found to have been stamped with "Imported For Registration as Taxi-cab" or, as the case may be, "Sold For Registration as Taxi-cab", the said Authority shall register the car as Taxi-cab provided the conditions laid down in paragraph (iii) have been fulfilled. In the event of non-compliance with the conditions of this Notification by the importer or, as the case may be, the purchaser, the car shall not be registered by the said Authority and the matter shall be forwarded to the Assistant Collector of Customs of competent jurisdiction for appropriate actions under the provisions of the Customs Act, 1969;
- (vi) that the assembler shall obtain the declaration in duplicate from the purchaser and send the same to the Collector of Customs of the customs-station from where the built-up cars or cars in CKD condition were cleared;
- (vii) that the Collector of Customs concerned shall maintain records of such cars wherein a copy of the declarations duly subscribed to and signed by the importer or, as the case may be, the purchaser and the duplicate copy of the declaration shall be sent to the Assistant Collector of Customs of the area of registration as declared by the importer or the purchaser;
- (viii) that the importer or, as the case may be, the purchaser shall be bound to furnish to the Assistant Collector of Customs the registration numbers with dates of the cars registered as Taxi-cabs and other necessary particulars as required by the Assistant Collector of Customs within whose jurisdiction such cars have been registered for the purpose of maintaining a register of all such cars containing the name and address of the importer or the purchaser, the date and number of registration, engine and chassis number and the bill of entry or Sale Note number with date against which the cars were cleared or sold;
- (ix) that periodical verifications as to the use of such cars as Taxi-cab shall be made by an officer of Customs authorised in this behalf by the Assistant Collector of Customs of competent jurisdiction;
- (x) that on such verification if such cars are found to have been used for purposes other than as Taxi-cabs or transferred or disposed of without prior permission of the Collector of Customs of competent jurisdiction, penal proceedings under the Customs Act, 1969, shall be drawn up against the importer or, as the case may be, purchaser by the appropriate Officer of Customs; and
- (xi) that in the event of transfer or disposal of the car in question with the prior permission of the Collector of Customs of competent jurisdiction, all the conditions, specified in this Notification shall apply on the

transferee who shall, at the time of such transfer, subscribe to and sign a declaration in duplicate in the form appended hereunder:

### DECLARATION FORM

I, ....., son of ..... of ..... do hereby declare that I have imported/purchased ..... (number) ..... car(s) the particulars of which is/are given below for exclusive use as Taxi-cab(s) to be registered by the Motor Vehicle Registration Authority of ..... (name of district/city) ..... district/city.

2. I further declare that I have read the conditions of the Notification No. S.R.O. 170-L/78/425/D/Cus., dated the 30th June, 1978, under which the concessionary rate of customs-duty applicable to Taxi-cabs has been claimed by me.

3. I also declare that I am fully aware of the legal consequences of breach of any conditions laid down in the aforesaid Notification.

#### Particulars of the car(s)

Make and Model.....  
 Engine No.....Chassis No.....  
 Bill of Entry No.....and date .....  
 Name of the Vessel.....  
 Rotation No.....Index No. with date.....

\*Witnessed and identified by:

- 1.
- 2.

*Signature of the Importer/Purchaser*

\* In the case of assembled cars, the assembler or his authorised representative must sign as one of the witness-cum-identifiers.

[C. No. 1(2)Cus.1/78].

No. S.R.O. 171-L/78/426/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following further amendments in this Ministry's Notification No. S.R.O. 108(D)/Cus/73, dated the 14th June, 1973, namely:—

In the aforesaid Notification, in the Table—

- (a) after the figure 73.32, the brackets and words "(excluding bolts and nuts)" shall be inserted;
- (b) after the figure 76.16, the brackets and words "(excluding aluminium bobbins)" shall be inserted.

- (c) the figure and comma "84·62," shall be *omitted*; and  
 (d) *after* the figure 84·63, the brackets and words "(excluding ball and roller bearing)" shall be *inserted*.

By order of the President

A. S. RASHEED

*Joint Secretary.*

[C. No. 1(2)Cus.I/78].

(Narcotics and Liquor)

NOTIFICATIONS

Dacca, the 30th June, 1978.

**No. S.R.O.175-L/78/1-N & L.**—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909), and in supersession of all other notifications issued in this behalf, the Government is pleased to impose a duty on Ganja at the rate of Taka 250·00 per seer with effect on and from the 30th day of June, 1978 when transported from a warehouse to the premises of a licensed retail vendor of Ganja in Bangladesh.

[8(1)NBR(Nar-Liq)/78]

**No. S.R.O.176-L/78/2-N&L.**—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909), and in supersession of all other notifications issued in this behalf, the Government is pleased to fix, with effect on and from the 30th day of June, 1978, a duty on country spirit when transported from any distillery or warehouse in Bangladesh to the premises of a licensed retail vendor at the rates specified below :—

Area	Strength	Rate of duty.
(a) Whole of Bangladesh	30 u. p.	} .. Taka 75·00 per LPG.
	40 u. p.	
	60 u. p.	
(b) Tea garden areas ..	70 u. p.	.. Taka 30·00 per LPG.

[8(1)NBR(Nar-Liq)/78]

**No. S.R.O.177-L/78/3-N&L.**—In exercise of the powers conferred by clause (7) of section 86 of the Excise Act, 1909 (Ben. Act V of 1909), the Government is pleased to make the following further amendment in the Rule published under Notification No. 423-F.T., dated the 24th March, 1950, namely :—

In the said Rule, for the letters and figures "Rs. 4·10" the word and figure "Taka 10·00" shall be *substituted*.

This amendment shall come into force on the 30th day of June, 1978.

[8(1)NBR(Nar-Liq)/78]

**No. S.R.O. 178-L/78/4-N&L.**—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909), the Government is pleased to make the following further amendments in the Notification No. 427-F.T., dated the 25th March, 1950, namely:—

In the aforesaid Notification, in the Schedule,—

- (1) in Part I, against entry (i), in column II, for the letters and figures "Rs. 10·00" the word and figure "Taka 20·00" shall be *substituted*;
- (2) in Part I, against entry (ii), in column II, for the letters and figures "Rs. 40·00" the word and figure "Taka 80·00" shall be *substituted*;
- (3) in Part II, against entry (ii), in column II, for the letters and figure "Taka 165·00" the word and figure "Taka 215·00" shall be *substituted*; and
- (4) in Part IV, against entry "Mritasanjibani Sura or Mritasanjibani Sudha", in column II, for the words, figures and letters "Taka 93·00 per L.P. Gallon" the words, figures and letters "Taka 115·00 per L.P. Gallon" shall be *substituted*.

These amendments shall come into force on the 30th day of June, 1978.

[8(1)NBR(Nar-Liq)/78]

**No. S.R.O. 179-L/78/5-N&L.**—In exercise of the powers conferred by section 86 of the Excise Act, 1909 (Ben. Act V of 1909), the Government is pleased to rescind the Excise (Additional Licence Fees) Rules, 1969, published under Notification No. F.T-1/Ex.1G-7/69/434, dated the 9th October, 1969, with effect on and from the 30th day of June, 1978.

[8(1)NBR(Nar-Liq)/78]

**No. S.R.O. 180-L/78/6-N&L.**—In exercise of the powers conferred by section 86 of the Excise Act, 1909 (Ben. Act V of 1909), the Government is pleased to make the following further amendment in the Rules published under Notification No. 601-S.R., dated the 30th March, 1915, namely:—

In the aforesaid Rules, in the table under rule 246, for the entry "Ganja" and the entry relating thereto the following shall be *substituted*, namely:—

"Ganja . . . . . 512·00".

By order of the President,

A. S. RASHEED

*Joint Secretary.*

[8(1)NBR(Nar-Liq)/78]