

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুন ১২, ১৯৯১

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(আবগারী)

প্রজ্ঞাপন

ঢাকা, ২৮শে জ্যৈষ্ঠ, ১৩৯৮/১২ই জুন, ১৯৯১

এস. আর. ও, নং ১৭৭-আইন/৯১/২৭০-আবগারী—Excises and Salt Act, 1914 (I of 1944) এর section 12A(1) এ প্রদত্ত ক্ষমতাবলে সরকার অত্র বিভাগের ৩০শে জ্যৈষ্ঠ, ১৩৯৭/১৪ই জুন, ১৯৯০ তারিখের প্রজ্ঞাপন নং এসআরও ২৩৬-আইন/৯০/২৩৮—আবগারী হিচ কীরত্বা নিম্নে বিবৃত টেবিল-১ এর কলাম 1 ও 2 এবং টেবিল-২ এর কলাম 1 এ উল্লিখিত উক্ত Act এর FIRST SCHEDULE এর বর্ধিত HEADING NO. ও H. S. Code এবং Service Codeসমূহের অধীন এবং উক্ত টেবিল-১ এর কলাম 3-তে বর্ণিত আবগারী পণ্যসমূহ ও টেবিল-২ এর কলাম 2-তে বর্ণিত সার্ভিসসমূহের উপর আরোপনীয় আবগারী শুল্কের মধ্যে যে পরিমাণ আবগারী শুল্ক উক্ত আবগারী পণ্য ও সার্ভিসসমূহের বিপরীতে টেবিল-১ এর কলাম 4 এবং টেবিল-২ এর কলাম 3-তে উল্লিখিত হারের অতিরিক্ত হয় সেই পরিমাণ আবগারী শুল্ক এতদ্বারা নওকৃত করিলেন।

(৬৮৪৩)

মুদ্রা: ৯০ পয়সা

"টেবিল-১

আবগারী পণ্যসমূহ

Excises & Salt Act, 1944 এর FIRST SCHEDULE এর PART I এর HEADING No.	H.S Code.	পণ্যের বর্ণনা ও শর্তাবলী	আবগারী শুল্ক হার
1	2	3	4
08.02	0802.901	Betelnuts	Nil.
24.02	2402.10	Cigars and cheroots	Taka three per hundred cigars or cheroots.
24.02	2402.221	Cigarettes manufactured with mechanical aid of any kind—	
		(a) if the retail price is legibly, prominently and indelibly printed on each packet and if such price per ten cigarettes—	
		(i) does not exceed taka one and poisha fifty.	Taka fifty-five per thousand cigarettes.
		(ii) exceeds taka one and poisha fifty but does not exceed taka two.	Taka one hundred per thousand cigarettes.
		(iii) exceeds taka two but does not exceed taka two and poisha fifty.	Taka one hundred and forty-five per thousand cigarettes.
		(iv) exceeds taka two and poisha fifty but does not exceed taka three.	Taka one hundred and eighty-eight per thousand cigarettes.
		(v) exceeds taka three but does not exceed taka three and poisha fifty.	Taka two hundred and thirty one per thousand cigarettes.
		(vi) exceeds taka three and poisha fifty but does not exceed aka four.	Taka two hundred and seventy-three per thousand cigarettes.
		(vii) exceeds taka four but does not exceed taka four and poisha fifty.	Taka three hundred and thirteen per thousand cigarettes.

1	2	3	4
	(viii) exceeds taka four and poisha fifty but does not exceed taka five.	Taka three hundred and fifty per thousand cigarettes.	
	(ix) exceeds taka five but does not exceed taka five and poisha fifty.	Taka three hundred and eighty-seven per thousand cigarettes.	
	(x) exceeds taka five and poisha fifty but does not exceed taka six.	Taka four hundred and twenty-four per thousand cigarettes.	
	(xi) exceeds taka six but does not exceed taka six and poisha fifty.	Taka four hundred and sixty per thousand cigarettes.	
	(xii) exceeds taka six and poisha fifty but does not exceed taka seven.	Taka four hundred and ninety-six per thousand cigarettes.	
	(xiii) exceeds taka seven but does not exceed taka seven and poisha fifty.	Taka five hundred and thirty-two per thousand cigarettes.	
	(xiv) exceeds taka seven and poisha fifty but does not exceed taka six and poisha fifty.	Taka five hundred and sixty-eight per thousand cigarettes.	
	(xv) exceeds taka eight but does not exceed taka eight and poisha fifty.	Taka six hundred and four per thousand cigarettes.	
	(xvi) exceeds taka eight and poisha fifty but does not exceed taka nine.	Taka six hundred and forty per thousand cigarettes.	
	(xvii) exceeds taka nine but does not exceed taka nine and poisha fifty.	Taka six hundred and seventy-six per thousand cigarettes.	
	(xviii) exceeds taka nine and poisha fifty but does not exceed taka ten.	Taka seven hundred and eleven per thousand cigarettes.	
	(xix) exceeds taka ten but does not exceed taka ten and poisha fifty.	Taka seven hundred and forty-six per thousand cigarettes.	
	(xx) exceeds taka ten and poisha fifty but does not exceed taka eleven.	Taka seven hundred and eighty-one per thousand cigarettes.	

1	2	3	4
	(xxi)	exceeds taka eleven but does not exceed taka eleven and poisha fifty.	Taka eight hundred and sixteen per thousand cigarettes.
	(xxii)	exceeds taka eleven and poisha fifty but does not exceed taka twelve.	Taka eight hundred and fifty-one per thousand cigareets.
	(xxiii)	exceeds taka twelve but does not exceed taka twelve and poisha fifty.	Taka eight hundred and eighty-six per thousand cigarettes.
	(xxiv)	exceeds taka twelve and poisha fifty but does not exceed taka thirteen.	Taka nine hundred and twenty-one per thousand cigarettes.
	(xxv)	exceeds taka thirteen but does not exceed taka thirteen and poisha fifty.	Taka nine hundred and fifty-six per thousand cigarettes.
	(xxvi)	exceeds taka thirteen and poisha fifty but does not exceed taka fourteen.	Taka nine hundred and ninety-one per thousand cigarettes.
	(xxvii)	exceeds taka fourteen but does not exceed taka fourteen and poisha fifty.	Taka one thousand and twenty six per thousand cigarettes.
	(xxviii)	exceeds taka fourteen and poisha fifty but does not exceed taka fifteen.	Taka one thousand and sixty one per thousand cigarettes.
	(xxix)	exceeds taka fifteen but does not exceed taka twenty.	Taka one thousand and sixty-one plus forty per cent. of the retail price in excess of taka fifteen hundred per thousand cigarettes.
	(xxx)	exceeds taka twenty ..	Taka one thousand two hundred and sixty-one plus, seventy percent of the retail price in excess of taka two thousand per thousand cigarettes.

1	2	3	4
		(b) (i) Cigarettes supplied to passengers of Bangladesh Biman on board a scheduled international flight.	Nil.
		(ii) Cigarettes supplied to Bangladesh Navy for consumption by its personnel on board its vessels.	Nil.
24.02	2402.229	Cigarettes manufactured manually that is, without any mechanical aid whatsoever—	
		(a) if made by rolling the tobacco in or wrapping it with paper but without any filter tip and packed in bundles containing twenty five sticks each but without using any box-shaped packet of paper board or thick paper.	Taka nineteen and poisha twenty per thousand cigarettes;
		(b) if made as in clause (a) and packed in box-shaped packet of paper board or thick paper containing not more than twenty sticks each.	Taka thirty-eight and poisha forty per thousand cigarettes
		(c) if not covered by clauses (a) and (b).	Taka forty per thousand cigarettes.
24.03	2403.999	Such tobacco waste and dust for cigarette factories as cannot further be used in the manufacture of cigarettes.	Nil
25.01	2501.009	Salt of all descriptions	Nil.
27.09	2709.00	Petroleum oil and oil obtained from bituminous minerals, crude.	Taka one thousand per metric ton.
27.10	2710.0032	Naptha and other such petroleum products—	
		(a) naptha used in the generation of power by the Bangladesh Power Development Board	Fifteen poisha per litre.

1	2	3	4
		(b) solvent naptha commonly known as Mineral Turpentine (M.T.T).	Forty poisha per litre;
		(c) solvent naptha commonly known as Special Boiling Point (S.B.P.)	Taka one and poisha seventy-five per litre;
		(d) solvent naptha commonly known as Treated Solvent Naptha (T.S.N.).	Taka four hundred and fifty per metric ton.
27.10	2710.0049	Kerosene consumed by the Bangladesh Navy in its vessels.	Nil.
27.10	2710.0061	Light diesel oil consumed by the Bangladesh Navy in its vessels.	Nil.
27.10	2710.0062	High speed diesel oil, when—	
		(a) used in tractors, low-lift pumps, and tube-wells for agricultural purpose	Twenty-one poisha per litre ;
		(b) consumed by the Bangladesh Navy in its vessels	Nil.
27.10	2710.0071	Furnace oil used by the Bangladesh Navy in its vessels.	Nil.
27.10	2710.0081	(a) petroleum lubricating oil, all sorts, if packed in container and if retail price and quantity are legibly prominently and indelibly printed	Twenty per cent. of the retail price ;
		(b) Lubricating oil, all sorts, unpacked or in bulk, if retail price is advertised widely and displayed prominently at selling places to the satisfaction of the Collector.	Twenty per cent. of the retail price ;

1	2	3	4
		(c) In case of clause (a) or (b) if the Lubricating oil is manufactured out of imported base lubricating oil	The difference between the twenty per cent of the retail price and the customs duty paid on such imported base lubricating oil;
		(d) Base lubricating oil used in the manufacture of lubricating oil on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.
		(e) Lubricating oil used in the manufacture of grease on which duty of excise is levied subject to the condition that the rules made under the Act are followed	Nil.
		(f) Lubricating oil manufactured in a factory from lubricating oil on which duty of excise has already been paid, subject to the condition that the rules made under the Act are followed	Nil.
27.10	2710 0085	Petroleum grease	Ten per cent. <i>ad valorem</i>
27.11	2711.19 2711.21	Petroleum gasses and other gaseous hydrocarbons including natural gas, if used—	
		(a) In the production of fertilizer	Taka eight hundred sixty three and poisha twenty three per thousand cubic metres;
		(b) in the generation of power by—	
		(i) the Power Development Board	Taka nine hundred sixty two and poisha sixty per thousand cubic metres;
		(ii) the industrial units under the Bangladesh Chemical Industries Corporation	

1	2	3	4
		(c) for commercial purpose	Taka three thousand one hundred and seventeen and poisha thirty-nine per thousand cubic metres;
		(d) for industrial purpose	Taka one thousand eight hundred and sixty five per thousand cubic metres;
		(e) in tea estates	Taka one thousand seven hundred and eighty and poisha thirty-one per thousand cubic metres;
		(f) for domestic purpose	Taka one thousand seven hundred and sixty nine and poisha forty-three per thousand cubic metres;
		<i>Explanation</i> :—Actual losses occurring in the distribution of gas, subject to maximum of two per cent. of the total volume of gas cleared by the Gas Field Companies, may be reckoned towards calculation of duties of excise.	
27·11	2711·30	Petroleum products not otherwise specified—	
		(a) mineral oil used for batching of jute	Fifty poisha per litre;
		(b) condensate, all sorts, obtained from gas fields	Taka two and poisha sixty five per liter;
27.14	2714.909	Asphalt—	
		(a) ALKATRA, if manufactured out of excise duty paid asphalt or bitumen	Nil.
		(b) Bitumen emulsion, if manufactured out of excise duty paid asphalt or bitumen	Nil.

1	2	3	4
48.01	4801.00	Newsprint, in rolls or sheets-	Nil.
49.07	4907.001	Bank cheques, all sorts	Nil.
69.04	6904.10	Bricks—	
		(a) Gas-burnt.	Taka one hundred per thousand bricks;
		(b) Non gas-burnt	Taka twenty per thousand bricks;
71.06	7106.10	Silver and products thereof	Nil.
	7106.91		
	7106.92		
71.11	7111.00		
71.12	7112.90		
71.13	7113.11		
71.14	7114.11		
71.15	7115.909		
		Gold and products thereof—	
71.08	7108.11	(a) gold and product thereof purchased by a manufacturer or a dealer for the purpose of further manufacture including remaking, remodelling or reprocessing provided they are actually so manufactured subsequently and proper accounts thereof are maintained and the duty thereon at the time of selling the articles so manufactured is paid in the manner laid down in the rules made under the Act.	Nil.
	7108.12		
	7108.13		
	7108.20		
71.11	7111.00		
71.12	7112.10		
71.13	7113.19		
71.14	7114.19		
71.15	7115.909		
		(b) duty paid gold in pure form commonly known as "Tezabi" delivered or supplied by a customer to a dealer or manufacturer provided that documentary evidence, authenticated by the proper officer, regarding payment of duty thereon is produced at the time of such delivery or supply and the manufacturer or dealer resumes and preserves the cash memo and enters the transaction in his daily register.	Nil.

1	2	3	4
	(c) gold and products thereof received by a manufacturer or dealer for the purpose of remaking, remodelling or reprocessing, and products so remade, remodelled or reprocessed do not contain more than twenty per cent. addition to the net weight of the original products.		Ten per cent of the value of the finished gold products;
	(d) gold and products thereof received by a manufacturer or dealer for the purpose of genuine minor repair of an identifiable breakage which involves no other readjustments, remodelling or reprocessing.		Taka ten or ten per cent of the value of the gold products, whichever is less;
	(e) all other gold and products thereof		Fifteen per cent. of the value of gold or products thereof;

Explanation—

- (1) "gold and products thereof" shall include any other ingredients, such as, alloy and stones but not bronze in the case of gold plated bronze bangles only. However, for the purpose of application of the above duty rates, the weight of such ingredients shall be added to the gold elements of the product as if they were gold and the duty on the total weight shall be assessed accordingly.
- (2) 'value' of the finished products of gold shall be the aggregate of the value of the gold, the making charges and any other charges realised or normally realisable by the management.

ট্টেবিল-২

গাভিসেস

Excises & Salt
Act, 1944 এর
PART II এর
SERVICE CODE

গাভিসেস এর বর্ণনা ও শর্তাবলী

আবগারী তুলক হার

1	2	3
SO 32 00	Services rendered by bank— (a) In cases where the balance, whether credit or debit, does not exceed taka five thousand at any time during a year. (b) In cases where the balance, whether credit or debit, exceeds taka five thousand but does not exceed taka one lakh, at any time during a year.	Nil. Taka one hundred and twenty per deposit account per year.
SO 33 00	Services rendered by loans and investments—	Nil.”

২। এই প্রজ্ঞাপন ১লা জুলাই, ১৯৯১ ইং তারিখে কার্যকর হইবে।

রাষ্ট্রপতির আদেশক্রমে,

নুরুল হোসেইন খান

সচিব।

মোঃ সিদ্দিকুর রহমান, উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আব্দুর রশীদ সরকার, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরমস্ ও প্রকাশনী অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।