

The Bangladesh Gazette



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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE
Internal Resources Division
(Customs)
NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 218-L/86/993/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Division's Notification No. S.R.O. 283-L/85/931/Cus., dated the 30th June, 1985, the Government is pleased to exempt goods specified in column (2) of the Table below and falling within the Tariff Heading Nos. of the First Schedule to the said Act as specified in column (1) of the Table, from so much of the customs-duties chargeable thereon as is in excess of the rate specified in the corresponding entries in column (3) of that Table:

TABLE

Tariff Heading No.	Description	Rate of duty
(1)	(2)	(3)
03:01	(i) Fish for spawning (pona)	Nil.
	(ii) Fish, fresh (live or dead), chilled or frozen caught on high seas outside the territorial waters of Bangladesh and directly imported into Bangladesh provided that the vessel employed in catching fish is registered in Bangladesh or the vessel is chartered by a Bangladesh national or by a company incorporated in Bangladesh	Nil.

(7841)

Price : Taka 8.25

(1)	(2)	(3)
04.02	Milk and cream, preserved, concentrated or sweetened—	
	(i) in powder form imported in retail packings of up to 2.5 kg.	5% <i>ad val.</i>
	(ii) in powder form imported in bulk	10% <i>ad val.</i>
	(iii) others	20% <i>ad val.</i>
05.15	Artemia (for prawn development)	Nil.
07.01	Vegetable fresh or chilled:—	
	(i) Potato for use as seed only	Nil.
	(ii) Onion	Nil.
07.04	Dehydrated vegetables falling under sub-head A	20% <i>ad val.</i>
07.05	Dried leguminous vegetables, shelled whether or not skinned or split:—	
	(a) Lentils	Nil.
	(b) Others	Nil.
08.05	Betelnuts	100% <i>ad val.</i>
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":—	
	(i) Pepper	50% <i>ad val.</i>
	(ii) Pimento	50% <i>ad val.</i>
	(iii) Dry chillies	Nil.
09.05	Vanilla	50% <i>ad val.</i>
09.06	Cinamon and cinamon-tree flower	50% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems)	50% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms	50% <i>ad val.</i>
09.09	Seeds of Anise, Badian, Fennel, Corriander, Cumin, Caraway and Juniper	50% <i>ad val.</i>
09.10	(i) Thyme and saffron only excluding 'Tejpata'	100% <i>ad val.</i>
	(ii) Ginger	Nil.
12.01	(i) Copra inedible	10% <i>ad val.</i>
	(ii) Mustard seeds and rape seeds	Nil.

(1)	(2)	(3)
12.03	Seeds, fruits and spores, used for sowing	.. Nil.
12.07	(i) Agar wood including cutting of a kind used primarily in perfumery	20% <i>ad val.</i>
	(ii) Plants and parts including seeds and fruit of trees, bushes, shrubs or other plants of the kind used in pharmacy, namely, katki, jibanti, gandha matric, mitabish, kakuli, kirkakuli, kur, dralava, kaukash-shirmgi, sailaijy, thaikal, kaladna, talishapatra and pyrethremoots and the like ..	10% <i>ad val.</i>
15.07	Vegetable oils:—	
	(i) Crude degummed Soyabean oil ..	Nil.
	(ii) Olive oil, crude, imported in drum, up to annual entitlement of recognised industrial units engaged in refining of olive oil	20% <i>ad val.</i>
15.08	(i) Crude degummed Soyabean oil ..	Nil.
	(ii) Olive oil, crude, imported in drum, up to annual entitlement of recognised industrial units engaged in refining of olive oil	20% <i>ad val.</i>
15.10	Fatty acid including stearin	50% <i>ad val.</i>
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated or solidified or hardened by any other process. Whether or not refined, but not further prepared	50% <i>ad val.</i>
15.15	Beeswax and other insect waxes, whether or not coloured	50% <i>ad val.</i>
15.16	Vegetable waxes, whether or not coloured ..	50% <i>ad val.</i>
17.02	(i) Liquid glucose	100% <i>ad val.</i>
	(ii) Caramel	100% <i>ad val.</i>
18.05	Cocoapowder, unsweetened	100% <i>ad val.</i>
18.06	Chocolate powder	100% <i>ad val.</i>
19.02	Preparation of flour, meal, starch or malt extract of a kind used as infant food or for diatetic or culinary purposes, containing less than 50% by weight of cocoa	5% <i>ad val.</i>

(1)	(2)	(3)
19.04	Tapioca and sago, tapioca and sago substitute obtained from potato and other starches	50% <i>ad val.</i>
21.06	(i) Natural yeasts	50% <i>ad val.</i>
	(ii) Baking powder	50% <i>ad val.</i>
22.03	Bear made from malt	150% <i>ad val.</i>
22.04	Grape must, in fermentation or with fermentation arrested otherwisethan by the -addition of alcohol	150% <i>ad val.</i>
22.05	Wine or fresh grapes; grapes must with fermentation arrested by the addition of alcohol	150% <i>ad val.</i>
22.06	Vermouths, and other wines of fresh grapes flavoured with fermentation extracts	150% <i>ad val.</i>
22.07	Other fermented beverages (for example, cider, perry and mead)	150% <i>ad val.</i>
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80% or higher, denatured spirits (including ethyl alcohol and neutral spirits) of any strength ..	200% <i>ad val.</i>
24.01	Unmanufactured tobacco imported by a cigarette manufacturer for the purpose of manufacturing cigarette up to the limit of its annual entitlement ..	20% <i>ad val.</i>
25.01	(i) Common salt if imported in bulk, <i>i.e.</i> , in packings of over 25 Kg. or in loose condition ..	20% <i>ad val.</i>
	(ii) Rock salt/Bhit lobon/nemiak siah when imported as raw materials for preparation of medicament under Crude Drugs category	20% <i>ad val.</i>
25.03	Rock sulphur for the manufacture of fertilisers ..	Nil.
25.04	Natural graphite	20% <i>ad val.</i>
25.06	Quartz	20% <i>ad val.</i>
25.07	Clay (for example kaolin and bentonite) andalusite, kyanite and silimonite whether or not calcined, but not including expanded clays falling within heading No. 68.07	
	(i) Kaolin (China) clay ..	
	(ii) Fullers earth	
	(iii) Fire clay (calcined clay)	
	(iv) Other	20% <i>ad val.</i>
25.10	Rock phosphate for the manufacture of fertilisers ..	Nil.
25.15	Marble stone in lump forms only but not in slab form	20% <i>ad val.</i>
25.16	Stone, Stone Boulders	Nil.

(1)	(2)	(3)
25.17	(i) Marble and Granite in chips/powder form only	50% <i>ad val.</i>
	(ii) Others	Nil.
25.18	Dolomite	20% <i>ad val.</i>
25.20	Plaster based on calcium sulphate (for example, gypsum plaster, English or keene's cement)	10% <i>ad val.</i>
25.21	Limestone	20% <i>ad val.</i>
25.23	(i) Grey (uncoloured) portland cement	20% <i>ad val.</i>
	(ii) White portland cement	50% <i>ad val.</i>
	(iii) Cement clinker	Nil.
25.24	Asbestos, crude shaped, beaten or washed asbestos fibre whether graded to length or not, asbestos in flakes or powder or waste	20% <i>ad val.</i>
25.31	Felspar, leucite, nepheline and nepheline syenite fluorspar	20% <i>ad val.</i>
27.01	Coal briquettes, avoids and similar solid fuels manufactured from coal	5% <i>ad val.</i>
27.02	Lignite, whether or not agglomerated	10% <i>ad val.</i>
27.03	Peat (including peat fitter) whether or not agglomerated	10% <i>ad val.</i>
27.04	Coke and semi-coke of coal, of lignite, of peat, whether or not agglomerated	20% <i>ad val.</i>
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	20% <i>ad val.</i>
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Taka 1,000.00 per metric ton.
27.10	Mineral oil for the manufacture of insecticides falling under sub-head H	Nil.
27.15	Gilsonite	50% <i>ad val.</i>
28.50 and 28.51	Radio-isotopes	Nil.
29.23		(i) 4-Aminosalicylic acid
	(ii) Sodium para-aminosalicylate	Nil.
	(iii) Calcium para aminosalicylate	Nil.
	(iv) Potassium aminosalicylate	Nil.
	(v) Phenyl aminosalicylate	Nil.
	(vi) Ethambutol-hydrochloride	Nil.

(1)	(2)	(3)
29.25	(i) Urea fertilizer containing more than 45% nitrogen, imported in bulk (ii) Phenobarbitone (iii) Calcium benzoamido salicylate (iv) Calcium benzoyl-p-amino salicylate	Nil. 20% <i>ad val.</i> Nil. Nil.
29.26	Paludrine Chloroguanide and Proguanil	Nil.
29.31	(i) Thiacetazone (ii) Isoxyl (iii) Thiocarlide (iv) Thiosemicarbazide and Tibione	Nil. Nil. Nil. Nil.
29.34	Rotenon (for prawn development)	Nil.
29.35	(i) Amodiaquine and Camoquine (ii) Pyrimethamine (daraprim) (iii) Mepacrine, hydrochloride, atebriane dehydrochloride, Quinacrine hydrochloride (iv) Caloroquine and chloroquine sulphate (v) Oxychloroquine (quinoline) (vi) Primaquine phosphate (vii) Chloroquine diphosphate and quinoline diphosphate (viii) Pamaquine (ix) Pentaquine (x) Isoniazid (xi) Pyrazinamide (xii) Ethionamide (xiii) Isoniazid aminosalicylate (xiv) Pthivasid (xv) Salinazid (xvi) Alpha-Methyl-dopa/Methyl-dopa (xvii) Propranolol Hydrochloride (xviii) Bencyclar Hydrogen Fumarate (xix) Caprolactum	Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. Nil. 20% <i>ad val.</i>
29.38	Vitamins A and E	20% <i>ad val.</i>
29.39	Insulin	Nil.
29.42	(i) Atropine sulphate and Hyocine Hydrobromide (ii) Alkaloids extracted from cinchona bark including Quinine and derivatives thereof	20% <i>ad val.</i> Nil.

(1)	(2)	(3)
29.44	Anti-biotics	Nil.
30.03	(i) Anti-malaria, anti-T.B., anti-cancer, anti-leprosy drugs and medicines, insulin, anti-biotics, sera, toxin and cardiovascular drugs	Nil.
	(ii) Contraceptives, all sorts	Nil.
	(iii) Homeopathic, Ayurvedic and Unani medicines	Nil.
	(iv) Psychotropic drugs, namely, fluphenazine; decanoate; flupenthixol decanoate; clopenthixol decanoate only	Nil.
	(v) Anaesthetic, general and local-ether, anaesthetic BP/USP; Ethyl chloride B.P; Suxamethonium Bromide/Chloride; Thiopentone Sodium; Xylocaine/Lidocaine/Lignocaine with or without Adrenaline; Pancuronium Bromide; Bupivacaine with or without Adrenaline; Procaine Hydrochloride with or without Adrenaline; Ketamine Hydrochloride	Nil.
	(vi) Other medicaments excluding medicaments containing more than 15% of absolute alcohol ..	20% <i>ad val.</i>
31.01	Gauno and other natural animal or vegetable fertilizers whether or not mixed together, but chemically treated	Nil.
31.02	Mineral or chemical fertilizers, nitrogenous ..	Nil.
31.03	Mineral or chemical fertilizers, phosphatic ..	Nil.
31.04	Mineral or chemical fertilizers, potassic ..	Nil.
31.05	Other fertilizers, goods described in BCT chapter 31 in tablets, Lozenges and similar prepared forms or in packings of a gross weight not exceeding 10Kg ..	Nil.
32.05	(i) Synthetic organic dyestuffs (including pigment dyestuff), synthetic organic products of a kind used as luminophores; products of a kind known as optical bleaching agents, substantive to the fibre; natural indigo, except textile dyes ..	50% <i>ad val.</i>
	(ii) Textile dyes only	20% <i>ad val.</i>
32.06	Colour lakes	50% <i>ad val.</i>
32.07	Other colouring matter, inorganic products of a kind used as luminophores	50% <i>ad val.</i>

(1)	(2)	(3)
32.08	(i) Vitrifiable enamels and glazes	50% <i>ad val.</i>
	(ii) Liquid lusters	50% <i>ad val.</i>
	(iii) Glass frit	50% <i>ad val.</i>
32.09	(i) Approved aircraft and helicopter paint imported by Bangladesh Biman, Flying Club or by concerned Government Department	2½% <i>ad val.</i>
	(ii) Prepared water pigments of the kind used for finishing leather, whitening for cleaning footwear in tablet form	50% <i>ad val.</i>
	(iii) Stamping foils	50% <i>ad val.</i>
32.10	(i) Students colour boxes	Nil.
	(ii) Prepared oil colour paints in tubes or of kind used by artists only	50% <i>ad val.</i>
32.11	Prepared driers	50% <i>ad val.</i>
32.12	Adhesive cements for use exclusively on aircraft and helicopter	2½% <i>ad val.</i>
32.13	Other ink excluding writing ink falling under sub-head 'B'	100% <i>ad val.</i>
33.01	Essential oils (Terpenless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like obtained by cold absorption or by maceration; terpenic by products of the deterpenation of essential oils	100% <i>ad val.</i>
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures with a basis of one or more of these substances, of a kind used as raw materials in perfumery, food, drink or other industries excluding beverage concentrate mixtures	100% <i>ad val.</i>
33.06	Perfumery, cosmetics and toilet preparation falling under sub-head 'B'	200% <i>ad val.</i>
34.02	Organic surface-active agents; surface active preparations and washing preparations, whether or not containing soap	50% <i>ad val.</i>
34.05	(i) Valvegrinding paste	50% <i>ad val.</i>
	(ii) Polishes and other preparations used in the finishing (including electroplating of metal articles)	50% <i>ad val.</i>

(1)	(2)	(3)
35.07	Rennet falling under sub-head 'A'	20% <i>ad val.</i>
37.01	(i) X-Ray plate and film, unexposed	20% <i>ad val.</i>
	(ii) Other types of plate and film, unexposed	50% <i>ad val.</i>
37.02	(i) Cinematograph film (unexposed) in rolls, sensitised, perforated or not	5% <i>ad val.</i>
	(ii) X-Ray film	20% <i>ad val.</i>
	(iii) Others	50% <i>ad val.</i>
37.03	Sensitized paper	50% <i>ad val.</i>
37.04	(i) Cinematograph films exposed but not developed	20% <i>ad val.</i>
	(ii) Others	50% <i>ad val.</i>
37.07	(i) Cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive other than educational or instructional film	50% <i>ad val.</i>
	(ii) Educational and instructional film	Nil.
37.08	Chemical products of a kind for use in photography	50% <i>ad val.</i>
38.01	Artificial graphite, colloidal graphite other than suspension in oil	20% <i>ad val.</i>
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black	20% <i>ad val.</i>
38.11	(i) Agricultural pesticides, insecticide, fungicide, weed killers, and antisprouting products excluding naphthalene balls	Nil.
	(ii) Non-agricultural disinfectants, insecticides, rat poison and similar other products excluding naphthalene balls :	
	(a) If imported in bulk	Nil.
	(b) If imported in retail packings	50% <i>ad val.</i>
	(c) Mosquito coil	50% <i>ad val.</i>
38.19	(i) Synthetic lubricating oils for aircraft and helicopter engines	Taka 0.60 per litre.
	(ii) Plasters and preparation with a basis of plaster specially prepared for dentistry	20% <i>ad val.</i>

(1)	(2)	(3)
39.01 to 39.04	(i) Goods in primary forms like powder, granules, liquid or in the forms of waste or scrap but excluding thermoplastic moulding compound of shoe and cable grades, urea formaldehyde adhesive and nylon chips (ii) Nylon chips (iii) Vulcanised fibre sheet if imported in prepunched, cut to size shape for manufacture of sliver cans by recognised industrial units up to their entitlements	50% <i>ad val.</i> Nil. 50% <i>ad val.</i>
39.06	(i) Goods in primary forms like powder, granules, liquid or in the forms of waste or scrap but excluding thermoplastic moulding compound of shoe and cable grades, urea formaldehyde adhesive and nylon chips (ii) Nylon chips	50% <i>ad val.</i> Nil.
39.07	(i) Gloves (surgical) (ii) Pipes not less than 15 cm. diameter made of polyvinyl chloride (iii) Plastic insulating tape (iv) Feeding bottles made of plastic (v) Plastic coil used as contraceptive and coil inserter	20% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> 100% <i>ad val.</i> Nil.
40.09	Silicone tubing for laboratory use	50% <i>ad val.</i>
40.10	Fan belt and other belting of vulcanised rubber used in automotive vehicles excluding V-belts	100% <i>ad val.</i>
40.11	(i) Rubber tyres, tubes used exclusively for aeroplanes (ii) Rubber tyres, tubes used exclusively for tractor (iii) Rubber tyres, tubes used in motorcycles, motor scooters, and auto-rickshaws and truck and buses (iv) Rubber tyres and tubes used in bicycles, cycle rickshaw and motor cars	Nil. 10% <i>ad val.</i> 50% <i>ad val.</i> 100% <i>ad val.</i>
40.12	Contraceptive, all sorts	Nil.
40.13	Gloves (surgical)	20% <i>ad val.</i>
40.14	Rubber erasers	50% <i>ad val.</i>
40.15	Waste of hardened rubber	20% <i>ad val.</i>

(1)	(2)	(3)
42.03	Sports gloves made of leather	Nil.
42.06	Gut for Tennis and Badminton Rackets ..	Nil.
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down, all varieties ..	100% <i>ad val.</i>
44.13	Pencil slits	20% <i>ad val.</i>
44.17	(i) Wooden ribs of 25.4 cm. × 0.29cm. × 0.32cm. size (ii) Treated wood including seasoned beachwood for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	20% <i>ad val.</i> 20% <i>ad val.</i>
44.21	Tea chests	50% <i>ad val.</i>
44.25	Shoe lasts	50% <i>ad val.</i>
45.03	Natural cork having circumference up to 4.3 cm. at the upper end and 3.3 cm. at the lower end ..	20% <i>ad val.</i>
45.04	(i) Agglomerated cork having circumference up to 4.3 cm. at the upper end and 3.3 cm. at the lower end falling under sub-head B .. (ii) Articles of agglomerated cork for use in automotive vehicles falling under sub-head B ..	20% <i>ad val.</i> 100% <i>ad val.</i>
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable materials ..	10% <i>ad val.</i>
47.02	Waste paper, scrap articles of paper fit only for use in paper making if imported by Paper Mills up to their entitlement	20% <i>ad val.</i>
48.01	(i) Carbonising tissue paper and filter paper .. (ii) Blotting paper (iii) Goods falling under sub-head H, but excluding cigarette paper (iv) ECG recording paper	50% <i>ad val.</i> 20% <i>ad val.</i> 100% <i>ad val.</i> 20% <i>ad val.</i>
48.07	(i) Coated tissue paper for the manufacture of stencils (ii) Coated tissue paper for the manufacture of transfer	50% <i>ad val.</i> 50% <i>ad val.</i>

(1)	(2)	(3)
48.15	(i) Composite/self-adhesive paper	100% <i>ad val.</i>
	(ii) Glassine paper	100% <i>ad val.</i>
	(iii) Tracing paper	100% <i>ad val.</i>
	(iv) Toilet paper	100% <i>ad val.</i>
	(v) Filter paper	100% <i>ad val.</i>
	(vi) ECG recording paper	20% <i>ad val.</i>
48.18	Dairy	50% <i>ad val.</i>
49.10	Calendar	50% <i>ad val.</i>
50.02	Raw Silk	50% <i>ad val.</i>
50.04 } 50.05 } 50.07 }	Silk Yarn	50% <i>ad val.</i>
51.01 } and } 51.03 }	(i) Plied or twisted yarn or thread other than sewing thread in hanks	20% <i>ad val.</i>
	(ii) Stretch nylon yarn	50% <i>ad val.</i>
	(iii) Others	20% <i>ad val.</i>
51.02	(i) Lumi Lurex yarn	50% <i>ad val.</i>
	(ii) Nylon Bristle	150% <i>ad val.</i>
51.04	(i) Woven fabrics of man-made fibre falling within sub-heads B,C, E and F	100% <i>ad val.</i>
	(ii) Tyre cord fabrics, falling under sub-heads 'A' and 'D' imported by Tyre manufacturers and fishing net manufacturers up to their annual entitlement	50% <i>ad val.</i>
52.01	Metalised zari	100% <i>ad val.</i>
53.01	Sheep's or lamb's wool, not carded or combed ..	20% <i>ad val.</i>
53.05	Wool tops falling under sub-head 'A'	5% <i>ad val.</i>
53.06 } to } 53.10 }	Woollen yarn	20% <i>ad val.</i>

(1)	(2)	(3)
53.11	Woven fabrics of sheep's or lamb's wool or of fine animal hair	150% <i>ad val.</i>
55.01 } to 55.03 }	Cotton, cotton linters, cotton waste	Nil.
55.04	Cotton, carded or combed	Nil.
55.05 } and 55.06 }	(i) Plied or twisted yarn or thread other than sewing thread in hanks.	20% <i>ad val.</i>
	(ii) Others	20% <i>ad val.</i>
55.07	Wrapping gauze of a width up to 10.50 cm. for use in the manufacture of torch cells	50% <i>ad val.</i>
55.09	(i) Umbrella grey cloth in pieces not more than 124.50 cm. in width, with edge borders 0.30 cm. to 1 cm. on both sides, a blank space from 2 cm. to 2.60 cm. or over after the blank space ranging from 2 cm.	50% <i>ad val.</i>
	(ii) Umbrella cloth dyed fast black, not more than 124.50 cm. in width, with edge border 0.30 cm. on one side or both sides, a blank space after the edge border or the edge from 2 cm. and design broder or borders after the blank space ranging from 2 cm. to 3.20 cm.,	50% <i>ad val.</i>
	(iii) Tyre fabric imported by the manufacturers of tyres	50% <i>ad val.</i>
	(iv) Fabrics for the manufacture of typewriter ribbons	20% <i>ad val.</i>
	(v) Other fabrics including fabrics containing 85% or more by weight of cotton	100% <i>ad val.</i>
56.01 } to 56.03 }	(i) Man-made fibre or waste thereof but excluding acetate tow	Nil.
	(ii) Acetate tow	50% <i>ad val.</i>
56.04	(i) Man-made fibre	Nil.
	(ii) Synthetic tops	10% <i>ad val.</i>
56.05 } and 56.06 }	(i) Plied or twisted yarn or thread other than sewing thread in hanks	20% <i>ad val.</i>
	(ii) Stretch nylon yarn	50% <i>ad val.</i>
	(iii) Others	20% <i>ad val.</i>

(1)	(2)	(3)
56.07	Fabrics made of man-made fibres falling under sub-head A to J	100% <i>ad val.</i>
58.04	Woven pile and chenille fabrics	150% <i>ad val.</i>
58.05	Cotton ribbon fabrics for the manufacture of typewriter ribbons	20% <i>ad val.</i>
60.01	(i) Fabrics falling under sub-heads A, C, D and E excluding grey unfinished fabrics	150% <i>ad val.</i>
	(ii) Grey unfinished fabrics falling under sub-heads A, B, C, D and E	100% <i>ad val.</i>
60.05	Jersey and Track suits as sports outfit	Nil.
60.06	Gloves, kneecap, anklets, supporter, stockings of rubberised textile material for use as sports outfit	Nil
63.01	Old clothings falling under sub-heads A and B	50% <i>ad val.</i>
63.02	Used rags, scrap twine, cordage, rope and cables and worn out articles of twine cordage, rope or cables	50% <i>ad val.</i>
64.06	Cricket, Hockey leg and shin pads	Nil.
66.03	All articles other than umbrella ribs	50% <i>ad val.</i>
68.13	(i) Asbestos greased graphite packing imported by IWT industry	50% <i>ad val.</i>
	(ii) Fabricated asbestos of a kind used in automotive vehicles	100% <i>ad val.</i>
68.14	Friction material of a kind suitable for brakes, for clutches, etc., for use in automotive vehicles, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	100% <i>ad val.</i>
69.02	Fire bricks, lining materials and refractory goods	50% <i>ad val.</i>
70.03	Neutral glass tubings for the manufacture of ampoules	Nil.
70.08	Safety glass consisting of toughened or laminated glass, shaped or not for use in automotive vehicles	100% <i>ad val.</i>
70.09	(i) Rear view mirror for use in automotive vehicles	100% <i>ad val.</i>
	(ii) Mirror-spherical and cylindrical only for laboratory use	50% <i>ad val.</i>

(1)	(2)	(3)
70.10	Amber glass bottles	50% <i>ad val.</i>
70.12	Vacuum flask refills	50% <i>ad val.</i>
70.17	Laboratory hygienic and pharmaceutical glassware whether or not graduated or calibrated; glass ampoules	10% <i>ad val.</i>
70.19	Glass beads	50% <i>ad val.</i>
70.20	Glass fibre wool and yarn	50% <i>ad val.</i>
71.09	Platinum crucibles and electrodes for use in laboratory	50% <i>ad val.</i>
73.01	(i) Pig iron	10% <i>ad val.</i>
	(ii) Spiegeleisen and others	10% <i>ad val.</i>
73.02	Ferro-alloys :	
	(i) Ferro-manganese	10% <i>ad val.</i>
	(ii) Ferro-silicon	10% <i>ad val.</i>
	(iii) Other ferro-alloys	10% <i>ad val.</i>
73.03	Waste and scrap metal of iron or steel covered under sub-heads A, B, C	20% <i>ad val.</i>
73.04	Shot and angular grit of iron or steel, whether or not graded, wire pellets of iron or steel	10% <i>ad val.</i>
73.05	Iron or steel powders; sponge iron or steel :	
	(i) Iron or steel powders; including sponge iron powder	10% <i>ad val.</i>
	(ii) Sponge iron or steel, not in powder form	10% <i>ad val.</i>
73.06	Ingot	20% <i>ad val.</i>
73.07	Slab ingot	20% <i>ad val.</i>
73.10	(i) Medium carbon steel wire rod	50% <i>ad val.</i>
	(ii) Low/medium carbon bright steel wire rod of a kind used as raw material for bolts, nuts and screw manufacturing industries up to annual entitlement as recorded in the pass-book	50% <i>ad val.</i>
73.13	B.P. sheet up to annual entitlement of recognised industrial units engaged in the manufacture of C.I. sheet	20% <i>ad val.</i>

(1)	(2)	(3)
73.14	(i) Medium carbon steel wire (ii) Low or medium carbon bright steel wire of a kind used as raw material for bolts, nuts and screw manufacturing industries up to annual entitlement as recorded in the pass-book	50% <i>ad val.</i> 50% <i>ad val.</i>
73.15	Alloy steel and high carbon steels falling under sub-heads A to M excluding billets	50% <i>ad val.</i>
73.16	(i) Railway construction materials of iron and steel falling under sub-heads A and B imported by and for exclusive use of the Bangladesh Railways (ii) Other goods falling under sub-heads A and B	20% <i>ad val.</i> 20% <i>ad val.</i>
73.21	Structures and parts of structures (for example, hangers and other buildings, bridge-sections, lockgates, towers, lattice masts, roofs, roofing frame works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel, plates strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	50% <i>ad val.</i>
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	50% <i>ad val.</i>
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	50% <i>ad val.</i>
73.24	Containers of iron or steel for compressed or liquefied gas	50% <i>ad val.</i>
73.29	Chain and parts thereof : (i) Of a kind for exclusive use in bicycle or cycle rickshaw (ii) Of a kind for exclusive use in motor cycle (iii) Of a kind for exclusive use in automotive vehicles	20% <i>ad val.</i> 50% <i>ad val.</i> 100% <i>ad val.</i>
73.31	Tacks of iron and steel for exclusive use in shoes only	50% <i>ad val.</i>
73.33	Needle for hand sewing (including embroidery) hand/ carpet needles and hand knitting needles, and the like of iron and steel	50% <i>ad val.</i>

(1)	(2)	(3)
73.34	Pins of a kind used in automotive vehicles (gudgeon pins)	100% <i>ad val.</i>
73.35	Springs and leaves for springs, of iron and steel for exclusive use of automotive vehicles	100% <i>ad val.</i>
73.36	Burner of a type used exclusively for laboratory use	50% <i>ad val.</i>
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators for central heating, not electrically heated, and parts thereof of iron or steel, air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor driven fan or blower, and parts thereof, of iron or steel	50% <i>ad val.</i>
73.38	(i) Aircraft and helicopter galley and kitchen equipment	2½% <i>ad val.</i>
	(ii) Iron or steel wool	100% <i>ad val.</i>
73.40	(i) Steel balls of 1 mm. diameter for the manufacture of ball point pens	50% <i>ad val.</i>
	(ii) Bead wire for cycle tyres	50% <i>ad val.</i>
	(iii) Burette stand	50% <i>ad val.</i>
74.02	Master alloys	20% <i>ad val.</i>
74.03	Copper wire	50% <i>ad val.</i>
74.05	Copper foil	50% <i>ad val.</i>
74.06	Copper powder and flakes	20% <i>ad val.</i>
74.07	Tubes and pipes and blanks thereof, of copper	50% <i>ad val.</i>
74.08	Tubes and pipe fittings (for example, joints elbows, socket and flanges), of copper	50% <i>ad val.</i>
74.19	(i) Castings and forgings in the rough state	50% <i>ad val.</i>
	(ii) Brass ferrules for lead pencils	50% <i>ad val.</i>
75.01	(i) Nickel waste and scrap	20% <i>ad val.</i>
	(ii) Unwrought nickel	20% <i>ad val.</i>
75.03	(i) Nickel powder and flakes	20% <i>ad val.</i>
	(ii) Nickel foil	50% <i>ad val.</i>

(1)	(2)	(3)
75.04	Tubes and pipes and blanks thereof of nickel ; hollow bars and tube and pipe fittings (for example, joints elbows, sockets and flanges), of nickel	... 50% <i>ad val.</i>
76.01	(i) Aluminium waste and scrap	... 10% <i>ad val.</i>
	(ii) Unwrought aluminium	... 10% <i>ad val.</i>
76.02	(i) All aluminium conductor and aluminium conductor steel reinforced falling under sub-head A	... 50% <i>ad val.</i>
	(ii) Aluminium rod for manufacture of all aluminium conductor and aluminium conductor steel reinforced	5% <i>ad val.</i>
76.05	Aluminium powder and flakes	... 20% <i>ad val.</i>
76.09	Reservoirs, tanks vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 L, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	... 50% <i>ad val.</i>
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	... 50% <i>ad val.</i>
76.11	Containers of aluminium for compressed or liquefied gas	... 50% <i>ad val.</i>
76.12	All aluminium conductor and aluminium conductor steel reinforced for electric transmission	... 50% <i>ad val.</i>
76.16	Aluminium slags, round falling under sub-head C	... 20% <i>ad val.</i>
77.01	(i) Magnesium waste and scrap	... 20% <i>ad val.</i>
	(ii) Unwrought magnesium	... 20% <i>ad val.</i>
77.02	(i) Powder and flakes of magnesium	... 20% <i>ad val.</i>
	(ii) Tubes and pipes; foil, hollow bar	... 50% <i>ad val.</i>
77.04	Unwrought beryllium; beryllium waste and scrap	20% <i>ad val.</i>
78.01	Unwrought Lead :	
	(i) Lead waste and scrap	... 20% <i>ad val.</i>
	(ii) Unrefined lead	... 20% <i>ad val.</i>
	(iii) Refined lead	... 20% <i>ad val.</i>
	(iv) Lead alloys	... 20% <i>ad val.</i>

(1)	(2)	(3)
78.04	(i) Powder and flakes of lead	20% <i>ad val.</i>
	(ii) Others	50% <i>ad val.</i>
78.05	Tubes and pipes and blanks thereof of lead; hollow bars and tube and pipe fittings (for example, joints elbows, sockets and flanges and S-bends), of lead	50% <i>ad val.</i>
79.01	Unwrought zinc other than zinc callots, and waste and scrap of zinc.	20% <i>ad val.</i>
79.03	Zinc powders and flakes	20% <i>ad val.</i>
79.04	Tubes and pipes and blanks thereof of zinc, hollow bars, and tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	50% <i>ad val.</i>
79.06	Zinc anodes (electroplating anodes)	50% <i>ad val.</i>
80.01	Unwrought tin, waste and scrap	20% <i>ad val.</i>
80.04	(i) Powders and flakes of tin	20% <i>ad val.</i>
	(ii) Goods falling under sub-head B	50% <i>ad val.</i>
80.05	Tubes and pipes and blanks thereof of tin; hollow bars and tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	50% <i>ad val.</i>
81.01	Unwrought tungsten; tungsten waste and scrap	20% <i>ad val.</i>
81.02	Molybdenum, unwrought only	20% <i>ad val.</i>
81.03	Tantalum, unwrought only	20% <i>ad val.</i>
81.04	Other base metals; unwrought only	20% <i>ad val.</i>
82.11	Razors, razor blades other than stainless steel blades	100% <i>ad val.</i>
82.13	Pencil sharpener	50% <i>ad val.</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows and blinds	100% <i>ad val.</i>
83.07	(i) Pressure lamp and parts thereof	100% <i>ad val.</i>
	(ii) Shadowless operation lamp and reflectors and parts thereof	50% <i>ad val.</i>
83.13	Printed pilfer proof cap if imported by pharmaceutical industries up to the limit of their annual entitlement	50% <i>ad val.</i>

(1)	(2)	(3)
83.15	Soldering wire and soldering lead wire	50% <i>ad val.</i>
84.06	(i) Aircrafts and helicopter engine and parts thereof falling under sub-head A, B and F	2½% <i>ad val.</i>
	(ii) Marine engines and parts thereof falling under sub-head G	20% <i>ad val.</i>
84.08	Aircraft and helicopter engines and parts thereof ..	2½% <i>ad val.</i>
84.11	Pumps and compressor; fans and blowers other than those used in automobile vehicles	50% <i>ad val.</i>
84.12	Airconditioners and aircoolers falling under sub-head A if imported in CKD conditions	100% <i>ad val.</i>
84.15	Refrigerator and deep freezers falling under sub-heads A and B :	
	(i) in built up condition	100% <i>ad val.</i>
	(ii) in CKD condition	50% <i>ad val.</i>
84.18	(i) Centrifuges for laboratory use	50% <i>ad val.</i>
	(ii) Water sterilizers for laboratory use	50% <i>ad val.</i>
	(iii) Domestic water filter or purifier/sterilizers of pressure type or electro-magnetic type	50% <i>ad val.</i>
	(iv) Air filters for petrol and diesel engines—automotive vehicles	100% <i>ad val.</i>
84.21	(i) Fire extinguisher, charged or not and parts thereof	50% <i>ad val.</i>
	(ii) Hand operated sprayer for agricultural use	50% <i>ad val.</i>
	(iii) Aerosol spray container	50% <i>ad val.</i>
	(iv) Other spray guns	50% <i>ad val.</i>
84.22	(i) Lifts and escalator	20% <i>ad val.</i>
	(ii) Spare parts of lifts	50% <i>ad val.</i>
84.24	Plough and parts thereof	Nil.
84.25	Hay presses	Nil.
84.34	Printing type falling under sub-head B	2½% <i>ad val.</i>
84.37	Knitting machines all types and parts thereof	50% <i>ad val.</i>

(1)	(2)	(3)
84.38	(i) Hosiery needles	50% <i>ad val.</i>
	(ii) Reeds and wire healds	50% <i>ad val.</i>
	(iii) Drafting zone for ring frame	15% <i>ad val.</i>
84.41	(i) Sewing machines, non-electric	50% <i>ad val.</i>
	(ii) Parts and components of sewing machines other than needles and furniture	20% <i>ad val.</i>
	(iii) Needle for sewing machine	50% <i>ad val.</i>
84.51	(i) Bengali typewriter	Nil.
	(ii) English typewriter	50% <i>ad val.</i>
84.52	(i) Cash Register	20% <i>ad val.</i>
	(ii) Calculating machine, all sorts	20% <i>ad val.</i>
84.53	(i) Computer—automatic data processing machines and units thereof	20% <i>ad val.</i>
	(ii) Zone reader	50% <i>ad val.</i>
84.54	Duplicating machine	50% <i>ad val.</i>
84.55	(i) Parts and accessories of typewriter machines and other office machine of heading Nos. 84.51, 84.52B, C&D and 84.54A	50% <i>ad val.</i>
	(ii) Parts of calculating machine of heading No. 84.52A	20% <i>ad val.</i>
84.61	Inner tube valves for exclusive use in bicycles and cycle rickshaws	20% <i>ad val.</i>
84.63	Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven machinery	50% <i>ad val.</i>
85.01	(i) Standby electric generators	2½% <i>ad val.</i>
	(ii) Induction coil for use in laboratory	50% <i>ad val.</i>
85.03	Zinc caps and brass caps used in the manufacture of primary cells and batteries	50% <i>ad val.</i>
85.04	(i) Batteries for miners' safety lamp and covers and containers thereof	Nil.
	(ii) Parts of accumulator e.g. lead grids, separator plates and containers	20% <i>ad val.</i>
85.06	Parts and components of electric table fans	50% <i>ad val.</i>

(1)	(2)	(3)
85.08	Articles for use exclusively in aircraft and helicopter engines	2½% <i>ad val.</i>
85.10	Miners' safety lamp and parts thereof	Nil.
85.12	(i) Electric smoothing iron	100% <i>ad val.</i>
	(ii) Electric heater type apparatus for diffusing insecticides	100% <i>ad val.</i>
	(iii) Electric thermal heater of a kind used in laboratory	100% <i>ad val.</i>
	(iv) Flask shaker of a kind used in laboratory	100% <i>ad val.</i>
85.13	All items including intercom telephone set for indoor use, but excluding telephone set and exchange apparatus thereof	50% <i>ad val.</i>
85.15	(i) Wireless and radio transmission and reception apparatus for installation in aeroplane	Nil.
	(ii) Goods imported by or on behalf of the Government	10% <i>ad val.</i>
	(iii) Colour television receivers falling under sub-head B	100% <i>ad val.</i>
	(iv) Television reception apparatus falling under sub-head C	50% <i>ad val.</i>
	(v) Television reception apparatus falling under sub-heads B and C imported in CKD condition	10% <i>ad val.</i>
	(vi) Built up one band radio set	20% <i>ad val.</i>
	(vii) Radio broadcast receiver incorporating sound recorder or reproducer (two-in-one) :	
	(a) in built up condition	100% <i>ad val.</i>
	(b) in CKD condition	50% <i>ad val.</i>
	(viii) Spare parts of radio reception apparatus	50% <i>ad val.</i>
85.17	Echo sounder and depth gauge	50% <i>ad val.</i>
85.18	Electric capacitors fixed or variable other than those used in automotive vehicles	50% <i>ad val.</i>
85.20	(i) Two filament bulbs for miners' safety lamps falling under sub-section A	Nil
	(ii) Spectral lamp such as sodium mercury lamps for use in laboratory	50% <i>ad val.</i>
	(iii) Hydrogen lamp, tungsten lamp, infrared lamp, ultraviolet lamp and shadowless lamp for use in laboratory and operation theatre	50% <i>ad val.</i>

(1)	(2)	(3)
85.21	(i) Diodes and Triode characteristic apparatus for use in laboratory	50% <i>ad val.</i>
	(ii) Thermionic valve and tubes for use in laboratory	50% <i>ad val.</i>
85.24	(i) Electrodes for miners' safety lamp	Nil.
	(ii) Graphite electrode	50% <i>ad val.</i>
87.01	Tractors, whether or not fitted with power take-offs, winches or pulleys	10% <i>ad val.</i>
87.02	(i) Motor cars including station wagons built on car chassis, the engine capacity of which—	
	(a) (in Petrol car) does not exceed 850 c.c.	50% <i>ad val.</i>
	(b) (in Petrol car) exceeds 850 c.c. but does not exceed 1000 c.c.	100% <i>ad val.</i>
	(c) (in Petrol car) exceeds 1000 c.c. but does not exceed 1300 c.c.	150% <i>ad val.</i>
	(ii) Petrol motor car including station wagons built on car chassis falling under sub-head A imported in CKD condition, the engine capacity of which—	
	(a) does not exceed 850 c.c.	20% <i>ad val.</i>
	(b) exceeds 850 c.c. but does not exceed 1000 c.c.	50% <i>ad val.</i>
	(c) exceeds 1000 c.c. but does not exceed 1300 c.c.	100% <i>ad val.</i>
	(iii) Four wheel drive (4×4) vehicles, other than motor cars, and station wagon built on truck chassis, of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses having seating capacity for a minimum of 9 passengers including the driver—	
	(a) in built-up condition	50% <i>ad val.</i>
	(b) in CKD condition	20% <i>ad val.</i>
	(iv) Trucks and Buses :	
	(a) built-up bus and SKD bus having seating capacity for a minimum of fifteen and a maximum of thirty-two passengers excluding the driver	20% <i>ad val.</i>
	(b) others in built-up condition or SKD	50% <i>ad val.</i>
	(c) in CKD condition	20% <i>ad val.</i>

(1)	(2)	(3)
	(d) Bus having seating capacity for a minimum of fifteen and a maximum of thirty-two passengers excluding the driver, if imported in CKD condition by recognised industries within their annual entitlement:	
	(i) Petrol driven	10% <i>ad val.</i>
	(ii) Diesel driven	20% <i>ad val.</i>
	(v) Three-wheelers	5% <i>ad val.</i>
	(vi) Other vehicles :	
	(a) in built-up condition	50% <i>ad val.</i>
	(b) in CKD condition	20% <i>ad val.</i>
	<i>Note.</i> —Airconditioner/aircooler fitted in built motor vehicles and airconditioner/aircooler imported as component of CKD motor vehicle shall separately be charged to duty at appropriate rates applicable on airconditioner/aircooler on a tariff value of Tk. 10,000.00 per unit.	
87.03	All vehicles	50% <i>ad val.</i>
87.07	All vehicles falling under sub-head A :	
	(i) in built-up condition	50% <i>ad val.</i>
	(ii) in CKD condition	20% <i>ad val.</i>
87.09	(i) Three wheeler (auto-rickshaw) :	
	(a) in built-up condition	20% <i>ad val.</i>
	(b) in CKD condition	5% <i>ad val.</i>
	(ii) Motor cycles :	
	(a) in built-up condition	50% <i>ad val.</i>
	(b) in CKD condition	10% <i>ad val.</i>
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	Nil.
87.12	Parts and accessories of cycle falling under sub-head B :	
	(i) Items permissible for import	50% <i>ad val.</i>
	(ii) Others	100% <i>ad val.</i>
88.02	(i) Aircraft and helicopter falling under sub-heads B, C, D and E	2½% <i>ad val.</i>
	(ii) Aircraft imported by Bangladesh Biman Airline for commercial operation	Nil.

(1)	(2)	(3)
88·03	Parts of aircraft and helicopters	2½% <i>ad val.</i>
88·04	Parachutes and parts thereof imported by or on behalf of the Government or Flying Club ..	10% <i>ad val.</i>
89·01	Sea going cargo vessel including tanker ..	10% <i>ad val.</i>
89·04	Ships, boats and other vessel for breaking up ..	20% <i>ad val.</i>
90·03	Hinges and joints used in spectacles frames ..	50% <i>ad val.</i>
90·05	Refracting telescopes and parts thereof ..	20% <i>ad val.</i>
90·06	All articles and parts thereof	20% <i>ad val.</i>
90·07	(i) Photographic cameras and flash light apparatus and bulbs falling under sub-heads A, B and C	100% <i>ad val.</i>
	(ii) Camera lucid for microscope	100% <i>ad val.</i>
90·08	Cinematographic cameras, Projectors, Sound Recorders and Reproducers falling under sub-heads A, B and C	100% <i>ad val.</i>
90·09	(i) Image projector enlargers and reducers ..	100% <i>ad val.</i>
	(ii) Overhead projector parts and accessories ..	100% <i>ad val.</i>
	(iii) Epidioscope and parts thereof	50% <i>ad val.</i>
90·10	(i) Goods falling under sub-heads A and B ..	50% <i>ad val.</i>
	(ii) Goods falling under sub-head C	100% <i>ad val.</i>
90·11 and 90·12	} Microscopes and parts thereof	20% <i>ad val.</i>
90·14	Articles falling under sub-heads A and B ..	20% <i>ad val.</i>
90·16	(i) Goods falling under sub-heads A & B ..	20% <i>ad val.</i>
	(ii) Slide rule and geometry box	10% <i>ad val.</i>
90·17	(i) Articles falling under sub-heads A, B and C except biology box	20% <i>ad val.</i>
	(ii) Biology box	10% <i>ad val.</i>
	(iii) Kindney dialysis machines	Nil.
90·18	(i) Mechano Therapy appliances	Nil.
	(ii) Oxygen therapy and artificial respiration apparatus	Nil.
	(iii) Heart/lung resucitation unit	Nil.

(1)	(2)	(3)
90.19	(i) Artificial limbs	Nil.
	(ii) Pacemaker for stimulating defective heart ..	Nil.
90.21	Articles imported solely for educational purposes ..	Nil.
90.24 } and } 90.25 }	All articles	50% <i>ad val.</i>
90.27	(i) Fare meters for exclusive use with taxi-cab and auto-rickshaw	10% <i>ad val.</i>
	(ii) Others	50% <i>ad val.</i>
90.28	Goods falling under sub-heads A to E ..	50% <i>ad val.</i>
91.01	Watches, all sorts, except watches specially designed for the use of the blind	50% <i>ad val.</i>
91.02	Clock	50% <i>ad val.</i>
91.03	Instrument panel clocks and clocks of a similar type, for aircraft and helicopter	2½% <i>ad val.</i>
91.07 } to } 91.11 }	Watch and clock component and parts ..	20% <i>ad val.</i>
92.01 } to } 92.08 }	All articles	100% <i>ad val.</i>
92.10	(i) Parts and accessories of musical instruments including perforated musical rolls and mechanism for musical boxes; metronomes, and pitch pipes of all kinds	100% <i>ad val.</i>
	(ii) Tuning fork	50% <i>ad val.</i>
92.11	(i) All articles excluding television image and sound recorders and reproducers (V.C.R.) ..	100% <i>ad val.</i>
	(ii) Dictaphone	50% <i>ad val.</i>
92.12	(i) Magnetic film used in the film industry falling under sub-head A	2½% <i>ad val.</i>
	(ii) Matrices impressed falling under sub-head A ..	50% <i>ad val.</i>
	(iii) Magnetic tapes for sound recording falling under sub-head A	100% <i>ad val.</i>
	(iv) Gramophone record-blanks falling under sub- head A	50% <i>ad val.</i>

(1)	(2)	(3)
	(v) Recordings of recitation from the Holy Quran falling under sub-head B	Nil.
	(vi) Sound recorded media for reproduction of speech falling under sub-head B	Nil.
	(vii) Sound recorded gramophone records; magnetic tapes sound recorded falling under sub-head B ..	100% <i>ad val.</i>
	(viii) Magnetic tapes and disc pack for computers	20% <i>ad val.</i>
93.02	Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at army schools of instructions in Bangladesh	Nil.
93.04	Fire-arms imported by or on behalf of the Government	Nil.
93.05	Rifles of .22 and 7mm bores	100% <i>ad val.</i>
93.07	Ammunition for rifles of .22 and 7mm bores ..	100% <i>ad val.</i>
94.02	All articles excluding hospital beds	20% <i>ad val.</i>
96.01	Brushes for oil or water colour, brushes for painting ceramics and such like, requisites for artists ..	50% <i>ad val.</i>
96.06	Hand sieves for use in laboratory	20% <i>ad val.</i>
97.03	Constructional and educational toys	50% <i>ad val.</i>
97.04	(i) Equipment for games of table tennis and carom other than table tennis table	Nil.
	(ii) Equipment for billiard	50% <i>ad val.</i>
97.06	Appliances, apparatus and accessories for gymnastics or athletics or for the sports and outdoor games of football, volleyball, basket ball, hockey badminton, cricket, tennis, golf, squash and hand ball	Nil.
97.07	Fishing hooks	100% <i>ad val.</i>
98.01	Blanks for buttons falling under sub-head A ..	20% <i>ad val.</i>
98.03	(i) Stylograph pens and pencil including ball points for ball point pens but excluding ball point pen and other parts thereof	50% <i>ad val.</i>
	(ii) Fountain-pens	100% <i>ad val.</i>
	(iii) Parts and fittings of fountain pen.. .. .	50% <i>ad val.</i>

(1)	(2)	(3)
98.04	Nib and nib points for fountain-pens only ..	50% <i>ad val.</i>
98.06	Unframed slates with writing surface only	Nil.
98.15	Vacuum flasks and other vacuum vessels, complete with cases, parts thereof other than glass inners ..	50% <i>ad val.</i>

By order of the President

TABARAK ALI

Additional Secretary.

[Budget 1986-87]

MINISTRY OF FINANCE

Internal Resources Division

(Customs)

NOTIFICATION

Dhaka, the 27th June, 1986

No. S.R.O. 219-L/86/994/Cus.—In exercise of the powers conferred by section 25(7) of the Customs Act, 1969 (IV of 1969), and in supercession of this Division's Notification Nos. S.R.O. 288-L/84/846/Cus., dated the 27th June, 1984; S.R.O. 21-L/86/975/Cus., dated the 12th January, 1986 and S.R.O. 29-L/86/977/Cus., dated the 19th January, 1986; the Government is pleased to fix; for the purpose of levying customs-duties, the tariff value as shown in column (3) of the Table below for the goods specified in column (2) of the said Table :

TABLE

Sl. No.	Description.	Tariff value.
(1)	(2)	(3)
		Taka.
1	Cigarette paper :	
	(i) size 50.80×76.20 cm.	150.00 per ream of 500 sheets.
	(ii) size 76.20×101.60 cm.	.. 300.00 per ream of 500 sheets.
2	Crown Cork 15.00 per gross.
3	Old clothings :	
	(a) Men's jacket, coat or pant	.. 13.00 per kg.
	(b) Men's zipper jacket or coat	.. 16.00 per kg.
	(c) Men's shirt 46.00 per kg.
	(d) Ladies' pant and children's wear	.. 13.00 per kg.
	(e) Sweater 13.00 per kg.
	(f) Muffler, cap and scarve 25.00 per kg.
	(g) Blanket 30.00 per kg.
	(h) Other clothings and clothing accessories	13.00 per kg.

(1)	(2)	(3)
		Taka.
4	Milk powder (baby food) imported in tin container.	70·00 per kg.
5	Milk food (full-cream) imported in tin container.	50·00 per kg.
6	Milk food (half-cream) imported in tin container.	45·00 per kg.
7	Palm oil :	
	(i) Liquid	10,000·00 per metric ton.
	(ii) Solid	11,000·00 per metric ton.
8	Soyabean oil :	
	(i) Refined	16,500·00 per metric ton.
	(ii) Crude degummed	11,000·00 per metric ton.
9	Cloves	1,44,000·00 per metric ton.
10	Cassia	70,000·00 per metric ton.
11	Pepper (Gulmarich.)	48,000·00 per metric ton.
12	Cardamom	2,10,000·00 per metric ton.
13	Cummin seeds	29,500·00 per metric ton.
14	Nutmeg	60,000·00 per metric ton.
15	Sago seeds	8,500·00 per metric ton.
16	Poppy seeds	18,000·00 per metric ton.
17	Coconut-oil	13,000·00 per metric ton.
18	Betelnuts	20,000·00 per metric ton.
19	Coal	1,500·00 per metric ton.
20	Salt	750·00 per metric ton.
21	C.I. sheet	16,000·00 per metric ton.
22	G.P. sheet	12,000·00 per metric ton.
23	Sugat	7,100·00 per metric ton.
24	Milk powder (non-fat) imported in bags	25,500·00 per metric ton.

(1)	(2)	(3)
		Taka.
25	Chalk powder	5,000.00 per metric ton.
26	Zinc ingot	29,500.00 per metric ton.
27	Base paper	24,000.00 per metric ton.
28	Art paper	30,000.00 per metric ton.
29	Art card board both side coated ..	22,000.00 per metric ton.
30	One side coated paper and board ..	22,000.00 per metric ton.
31	Air conditioner/aircooler for motor vehicles	10,000.00 per unit.
32	Video cassette recorder	10,000.00 per unit.
33	Video cassette player	5,000.00 per unit.
34	Video cassette tape:	
	(a) Blank	170.00 per piece.
	(b) Printed (recorded)	350.00 per piece.
35	Mosquito coil	1,600.00 per case of 1000 pairs.
36	Fabrics (per metre):	
		Grey White Dyed or (unfinished) Taka printed. Taka Taka Taka

A. Cotton Fabrics (85% or more by weight of cotton):

			Per metre
1.	Poplin, Cambric, long cloth, shirting, sheeting and bed-sheeting including cellular cloth:		
	(a) of a width up to 92 cm. . .	9.00	11.00
	(b) of a width exceeding 92 cm. but not exceeding 115 cm. . .	12.00	14.00
	(c) of a width exceeding 115 cm. but not exceeding 153 cm. . .	22.00	25.00
	(d) of a width exceeding 153 cm. . .	27.00	30.00
2.	Jeans, broken jeans, twill, denim, corduroy, furnishing and upholstery:		
	(a) of a width up to 92 cm. . .	22.00	25.00
	(b) of a width exceeding 92 cm. but not exceeding 115 cm. . .	27.00	30.00
	(c) of a width exceeding 115 cm. but not exceeding 153 cm. . .	34.00	38.00
	(d) of a width exceeding 153 cm. . .	41.00	44.00

(1)	(2)	(3)		
		Grey (unfinished) Taka	White Taka	Dyed or printed Taka
				Per metre
3. Flannelette :—				
(a) of a width up to 92 cm.		10·00	12·00	15·00
(b) of a width exceeding 92 cm. but not exceeding 115 cm.		13·00	15·00	18·00
(c) of a width exceeding 115 cm. but not exceeding 153 cm.		15·00	19·00	24·00
(d) of a width exceeding 153 cm.		22·00	24·00	27·00
4. Organdie, mull, lawn, voil and other fabrics :—				
(a) of a width up to 92 cm.		13·00	14·00	18·00
(b) of a width exceeding 92 cm. but not exceeding 115 cm.		16·00	18·00	22·00
(c) of a width exceeding 115 cm. but not exceeding 153 cm. ..		20·00	23·00	27·00
(d) of a width exceeding 153 cm.		25·00	29·00	32·00
B. <i>Cotton and synthetic Blended (less than 85% by weight of Cotton) and 100% Synthetic Fabrics :</i>				
1. Shirtings :—				Per yard
(a) of a width up to 92 cm. ..		12·00	14·00	15·00
(b) of a width exceeding 92 cm. but not exceeding 115 cm. ..		13·00	14·00	15·00
(c) of a width exceeding 115 cm. but not exceeding 153 cm. ..		28·00	31·00	Per metre 37·00
(d) of a width exceeding 153 cm.		34·00	38·00	46·00
2. Suiting, furnishing and upholstery :—				Per yard
(a) of a width up to 92 cm. ..		18·00	20·00	20·00
(b) of a width exceeding 92 cm. but not exceeding 115 cm. ..		22·00	24·00	24·00
(c) of a width exceeding 115 cm. but not exceeding 153 cm. ..		28·00	30·00	30·00 Per metre
(d) of a width exceeding 153 cm.		52·00	56·00	68·00

(1)	(2)	(3)		
		Grey (unfinished) Taka	White Taka	Dyed or printed Taka per metre
3.	Saree fabrics—			
	(a) Plain weave or crape ..	14·00	16·00	17·00
	(b) georgette and chiffon ..	25·00	28·00	31·00
4.	Other fabrics :—			
	(a) of a width up to 92 cm. ..	21·00	23·00	25·00
	(b) of a width exceeding 92 cm. but not exceeding 115 cm. ..	25·00	28·00	31·00
	(c) of a width exceeding 115 cm. but not exceeding 153 cm. ..	35·00	37·00	41·00
	(d) of a width exceeding 153 cm. ..	51·00	55·00	61·00

C. *Woollen and Woollen Blended with Synthetic Fabrics :*

1. *Woollen suitings :—*

(a)	of a width up to 153 cm. ..	44·00	48·00	53·00
(b)	of a width exceeding 153 cm. ..	65·00	72·00	80·00

2. *Others :—*

(a)	of a width up to 153 cm. ..	33·00	36·00	40·00
(b)	of a width exceeding 153 cm. ..	49·00	54·00	59·00

Note.—For the purpose of making distinction between shirting and suiting, fabrics weighing 152 grams or more per square metre shall be treated as suiting.

37 Tyres and tubes with flaps :

(size)

(1)	1200-20-16	5,100·00	per piece
(2)	1100-20-12	4,500·00	per piece
(3)	1100-20-14	4,600·00	per piece
(4)	1100-20-16	4,700·00	per piece
(5)	1000-20-14	4,000·00	per piece
(6)	900-20-12	3,500·00	per piece
(7)	900-20-14	3,600·00	per piece
(8)	825-20-12	3,000·00	per piece
(9)	825-20-14	3,100·00	per piece

(1)	(2)	(3)
(10) 750-20-12	2,500·00 per piece
(11) 750-16-6	1,600·00 per piece
(12) 750-16-8	1,700·00 per piece
(13) 750-16-10	1,800·00 per piece
(14) 750-16-12	1,900·00 per piece
(15) 750-15-10	1,500·00 per piece
(16) 750-15-12	1,600·00 per piece
(17) 750-14-6	1,000·00 per piece
(18) 750-14-8	1,100·00 per piece
(19) 700-20-10	2,000·00 per piece
(20) 700-16-8	1,500·00 per piece
(21) 700-16-10	1,600·00 per piece
(22) 700-15-8	1,300·00 per piece
(23) 700-15-10	1,400·00 per piece
(24) 700-14-6	900·00 per piece
(25) 650-16-8	1,200·00 per piece
(26) 650-16-10	1,300·00 per piece
(27) 650-16-6	1,100·00 per piece
(28) 650-14-8	1,200·00 per piece
(29) 645-14-4	700·00 per piece
(30) 615-13-4	550·00 per piece
(31) 600-16-6	900·00 per piece
(32) 600-14-8	800·00 per piece
(33) 600-14-6	850·00 per piece
(34) 600-13-8	900·00 per piece
(35) 600-13-6	800·00 per piece
(36) 600-12-4	600·00 per piece
(37) 560-15-4	700·00 per piece
(38) 560-13-4	650·00 per piece
(39) 550-13-6	600·00 per piece
(40) 520-14-4	500·00 per piece

(1)	(2)	(3)
(41) 520-10-4	450·00 per piece
(42) 500-12-6	550·00 per piece
(43) 500-12-4	500·00 per piece
(44) 500-10-6	450·00 per piece
(45) 400-8-6	300·00 per piece
(46) 350-8-4	275·00 per piece
(47) 300-18-4	300·00 per piece
(48) 300-17-4	275·00 per piece
(49) 300-16-4	250·00 per piece
(50) 275-18-4	300·00 per piece
(51) 250-18-4	275·00 per piece
(52) 250-17-4	260·00 per piece
(53) 225-17-4	200·00 per piece

By order of the President

TABARAK ALI
Additional Secretary.

[Budget 1986-87]

MINISTRY OF FINANCE
INTERNAL RESOURCES DIVISION

(Sales Tax)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O 244-L/86/44/ST.—In exercise of the powers conferred by section 4(I) of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of this Division's Notification No. S.R.O. 303-L/85/38/ST., dated the 30th June, 1985, the Government is pleased to exempt the goods or class of goods specified in column (2) appearing against the Tariff Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969), and specified in column (1) of the Table below from—

- (a) the whole of sales tax chargeable thereon, in case of the goods appearing in Table-I, and
- (b) so much of the sales tax chargeable thereon as is in excess of 10% in case of the goods appearing in Table-II on their importation into Bangladesh:

TABLE I

Tariff Heading Nos.	Description of goods.
(1)	(2)
01.05	Live Poultry
03.01	Fish for spawning (pona)
03.02	Fish dried, salted or in brine
04.02	Milk and cream preserved, concentrated or sweetened other than powder milk in bulk.
05.05	Fish meals
05.15	Artemia (for prawn development)
06.05	Flower and plants including seedlings and sapling excluding cotton seed.
07.05	Pulses (whole or split) whether or not skinned or split.
08.05	Betelnuts
09.02	Tea

(1)	(2)
10.01 and 10.06	Cereals (wheat and rice) imported as foodstuff by Government.
10.03	Barley grain cereals.
12.01	Oil seeds, rape seeds and mustard seeds
12.03	Seeds, fruits or spores of a kind used for sowing.
15.07 } and } 15.08 }	Crude degummed soyabean oil
15.12 and 15.13	Vegetable ghee
19.02	(i) Barley malt used in the manufacture of malted milk (ii) Malt extract, preparation of flour meal, starch or malt extract of a kind used as infant food or for diatetic or culinary purpose.
23.01, 23.02 and 23.04	Fodder including oil cakes and bran.
24.01	Unmanufactured tobacco imported by a cigarette manufacturer for the purpose of manufacturing cigarette up to the limit of its annual import entitlement.
25.03	Sulphur used in the manufacture of fertilizer.
25.10	Rock phosphate.
25.16	Stone and stone boulders.
25.23	(i) Grey (uncoloured) portland cement. (ii) Clinker.
27.01	Coal.
27.04	Hard coke.
27.09	Petroleum oils and oils obtained from bituminous minerals crude.
27.10D, 27.10A } 27.10G(1), } 27.10(2), } 27.10F, } 27.10H, } 27.10C and } 38.14 }	Kerosene oil, motor spirits, furnace oil, highspeed diesel oil, light diesel oil, lubricating oil, lubricating oil additives, jet fuels, greases, jute batching oil.
27.12	Petroleum jelly.
28.50 and 28.51	Radio isotopes.
29.34	Rotenon (for prawn development)
30.01 to 30.05	All goods.

(1)	(2)
31.02, 31.03 } and 31.04 }	Chemical fertilizers, nitrogenous mineral or chemical fertilizers, phosphatic mineral or chemical fertilizers, potassic mineral.
32.13	Writing ink
37.01 and 37.02	X-Ray films in sheets and plate
38.11	Disinfectants, pesticides, insecticides, fungicides, herbicides excluding aerosol insect spray imported in retail packing for domestic use, but excluding mosquito coil.
39.01 to 39.04	Nylon chips
40.12	Contraceptives
44.21	Tea chests
45.03	Articles of natural cork
47.02	Waste paper fit only for use in paper making
48.01A	Newsprint
48.01 and 48.15	ECG recording paper
49.01 to 49.06, } 49.10 and 49.11 }	Printed books, periodicals, maps, charts and other printed matters.
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; postal stationery, stamped envelopes, letter cards post cards of current or new issue in the country to which the envelopes, etc., are destined; judicial and non-judicial stamps and stamp paper—official forms, blank forms (for example, for legal documents subject to revenue stamps; excise bandrols; currency notes including one taka notes).
51.04	Woven fabrics of man-made fibre; other than tyre cord fabrics.
53.01	Raw wool
53.04	Shoddy wool
53.05	Wool tops
55.01	Unginned cotton/raw cotton
55.04	Cotton and cotton staple
55.09	Woven fabrics containing 85% or more by weight of cotton.
56.01, 56.03 } and 56.04 }	Man-made staple fibre
56.07	Woven fabric of man-made fibre.

(1)	(2)
63.01 and 63.02	Second-hand clothings and blanket
69.01 and 69.02	Bricks, heat insulating briques, refractory bricks excluding refractory bricks of variety Sk-30, Sk 33-32 and Sk-34.
70.03	Neutral glass tubings used in manufacture of ampoules
70.10	Bottles, Jars, Pots and containers of glass, if imported by recognised food processing Industries up to their annual import entitlement.
70.17	Laboratory glassware
72.01	Coins for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.
73.01	Pig iron and spiegelesion
73.02	Ferro-alloys
73.06, 73.07, 73.13 and 73.15	} Ingot, slab ingot and billet
73.33 and 84.41	Sewing needles
76.01	Aluminium ingot
84.06 and 84.08	Aircraft engine and parts thereof
84.22	Lifts and parts thereof and escalators
84.52 and 84.53	Cash register, computer and parts thereof
85.01	Standby generator
85.08	Articles for use exclusively on aircraft engine [like electrical starting and ignition equipment for internal combustion engines (including ignition magnetors, magnet dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines.
85.15	(i) Component parts of television reception apparatus. (ii) One band radio in CKD conditions if imported as per the conditions laid down in SRO. 167-L/78/422/D/Cus., dated 30-6-1978.

(1)	(2)
87.02	(i) Three wheeled vehicles or triwheeler, motor cycle, auto-cycle and cycle fitted with an auxiliary motor, imported in CKD condition. (ii) Trucks and buses imported in CKD condition up to the annual entitlement of recognised industries, excluding diesel operated CKD bus having seating capacity for a minimum of 15 and a maximum of 32 passengers including the driver. (iii) Trucks and buses imported in built up or in SKD condition. (iv) Built up and SKD bus having seating capacity for a minimum of 15 and a maximum of 32 passengers including the driver.
87.09	(i) Three wheelers (auto rickshaw) in CKD condition (ii) Motor-cycles
87.10 and 87.12	Bi-cycles (not motorised) and permissible parts thereof
87.11	Carriage for invalids
88.02 C, D & E	Aircrafts
88.03	Parts of aircrafts
89.01, 89.02 89.03 and 89.05	} All items
90.16	
90.17 to 90.20	All articles
91.03	Instruments, panel clocks and clock of a similar type for aircrafts
92.12	(i) Recording of recitation from the Holy Quran (ii) Magnetic tapes, diskette, and disc pack for computer
93.03 and 93.04	Rifle of 7mm and .22 bore
93.07	Ammunition of rifle
Respective Tariff Headings.	Appliances, apparatus and accessories used in athletics, games and gymnastics
98.01	Button blanks

(1)	(2)
Respective } Tariff } Headings. }	Slate (framed or unframed) and pencil, exercise books, penholders, colour and paint boxes, scales and other instruments to be used by students exclusively —

TABLE II

04.02	Powder milk imported in bulk
25.23	Cement other than grey (uncoloured) portland cement
73.03	Waste and scrap
73.13	B.P. Sheet up to annual import entitlement of recognised industrial units engaged in manufacturing C.I. Sheet
89.04	Vessels for breaking up
90.25	All articles

By order of the President

TABARAK ALI
Additional Secretary.

[Budget 1986-87]

NATIONAL BOARD OF REVENUE

(Customs)

ORDER

Dhaka, the 27th June, 1986.

No. S.R.O. 220-L/86/995/Cus.—In exercise of the powers conferred by section 21(b) of the Customs Act, 1969 (IV of 1969), and in supersession of this Board's Order No. S.R.O. 289-L/85/937/Cus., dated the 30th June, 1985, the National Board of Revenue is pleased to authorise the delivery without payment of so much of the customs-duties chargeable thereon as is in excess of—

(a) 20% *ad valorem*, in case of goods specified in Annex I, and

(b) 100% *ad valorem*, in case of goods specified in Annex II :

Provided that the goods are imported up to the limit of annual Import entitlement under the relevant Import Policy Order by a unit of Inland Water Transport Industry or Deep Sea Fishing Industry approved by the Director-General of Industries, Government of the People's Republic of Bangladesh.

ANNEX I

1. Marine search light and parts thereof
2. Radio and telephonic equipment
3. Distress signal kit and rocket
4. Telegraph and revolution counter/metre
5. Ores for life boat
6. Towing hooks and spring
7. Navigational horns, sirens and whistles, mechanical or electrical
8. Swivel type bottle screw for steering of lead, brass or steel
9. Rudder
10. Struts and scent extruder
11. Pilot house control
12. Vessel's safety lamp
13. Complete distress signal kit
14. Day light crane distress signal
15. Ships parachute distress signal rocket
16. Life boat parachute distress signal rocket
17. Life boat handflare distress signal
18. Ships bridge distress signals rocket
19. Self igniting lifebuoys light
20. Self contained line thrower
21. Buoys Smoke
22. Echo sounder
23. Floats

ANNEX II

1. Canvass hose pipe and couplets
2. Cables
3. Studlink and short link chains and joining shackles
4. Chains for telegraphs of copper or other metal
5. Pumps and fittings thereof
6. Megaphone
7. Engine/boiler packings and joints
8. Anti friction alloys 11D (shite metal)
9. Lignum vitas log (hard wood)
10. Shackles
11. Chains
12. Insulator wire
13. Boiling hooks
14. Bolt Assy, all types
15. Spring for L.O. pump
16. Spring for F.O. delivery valve
17. Reamer bolt assy
18. Washer ahead and astern shaft
19. Washer for clutch V pulley
20. Bolt and nut for cylinder head
21. Packing for C.W. connecting tube
22. Packing for air change valve
23. Packing for F.O. injecting valve
24. Gland strips and oaulking wire
25. Conical spring washer
26. Protect zinc with plug
27. Locking plate
28. Uspet bolt
29. Ring nut
30. Protective zinc
31. Packing for protective zinc
32. Packing for protective zinc cover
33. Bolt for main hearing metal

34. Bolt and washer for connecting rod
35. Nut for main bearing metal board
36. Washer for main bearing metal board
37. Rubber packing for pulling water connecting pipe
38. Packing for cylinder liner
39. Packing for cylinder head
40. V-belt for pulling water pump
41. Connecting rod bolt with nuts and split pin
42. L.P. and H.P. valve spring
43. Gasket packing for cylinder head
44. Packing for preconbuction chambers
45. Gasket packing for exhaust gas
46. Bolt for connecting rod
47. Plunger spring
48. Valve plate and spring
49. Case packing
50. Brake lining
51. Bolts and nuts
52. Filter bag for gas suction strainer
53. Oil level side glass
54. Spring
55. V and L pack
56. Bland pack
57. Contact spring
58. Back spring
59. Lamp lense
60. Gland packing
61. Coupling bolt
62. Recording paper
63. Shadow pins
64. Bowl
65. Globe for signal lamp
66. Set bolt, washer and jack bolt
67. Knock bolt

MD. AZIZUR RAHMAN
Second Secretary (Customs).

MINISTRY OF FINANCE

Internal Resources Division

(Customs and Sales Tax)

NOTIFICATION

Dhaka, the 27th June, 1986

No. S.R.O. 221-L/86/996/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and section 4(1) of the Sales Tax Ordinance, 1982 (XVIII of 1982), the Government is pleased to make the following amendments in this Ministry's Notification No. S.R.O. 285-L/85/933/Cus., dated the 30th June, 1985, namely :—

In aforesaid Notification, in TABLE II in PART B,—

(i) for item (a) and the entries relating thereto the following shall be substituted, namely :—

“(a) Industrial Estates of the Small and Cottage Industries Corporation established under section 3 of the Bangladesh Small and Cottage Industries Corporation Act, 1957 (E. P. Act XVII of 1957):
2½% *ad val.*”

(ii) for item (c) and the entries relating thereto the following shall be substituted, namely :—

“In such specified sectors as may be approved by the Investment Board, an industry which would use not less than 70% indigenous raw materials in value for its manufactured products or services and to that effect a certificate from the Director-General or Deputy Director-General, Department of Industries, for the private sector industries and by an officer not below the rank of Joint Secretary of the concerned Ministry for public sector industries, is produced and an undertaking is furnished at the time of clearance of the machinery by the importer in the form appended in Annex-III binding himself to pay the customs duty and sales tax chargeable thereon had this concession not been allowed, if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the industrial unit in question failed to use at least 70% indigenous raw materials for its products or services
.. .. 2½% *ad val.*”

By order of the President

TABARAK ALI
Additional Secretary.

NATIONAL BOARD OF REVENUE

(Customs and Sales Tax)

ORDER

Dhaka, the 27th June, 1986

No. S.R.O. 222-L/86/997/Cus.—In exercise of the powers conferred by section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), and section 21(b) of the Customs Act, 1969 (IV of 1969), and in supersession of this Board's Order No. S.R.O. 288-L/85/936/Cus., dated the 30th June, 1985, the National Board of Revenue is pleased to authorise the delivery of the goods without payment of the whole of the sales tax chargeable thereon and so much of the customs-duties chargeable thereon as is in excess of—

- (a) 10% *ad valorem*, in case of goods specified in Annex I, and
- (b) 20% *ad valorem* in case of goods specified in Annex II and imported up to the limit of annual entitlement of the importer under the relevant Import Policy Order:

Provided that the goods are imported by a manufacturer approved by the Director of Drugs Administration, Government of the People's Republic of Bangladesh, for manufacture of pharmaceutical products.

ANNEX-I

- A. Raw materials used exclusively in the manufacture of pharmaceutical products.
 - 1. Acebutolol/Acebutolol Hydrochloride
 - 2. Acecidine/Acecidine salicylate
 - 3. Acetarsol
 - 4. Acetazolamide
 - 5. Acetyldigitoxin
 - 6. Acetylmethionine/DL-Acetyl Methionine
 - 7.
 - 8. Acid Isonicotinic Hydrazide
 - 9. Aconite Extract/dried or concentrated/crude/prepared
 - 10. Adrenaline tartrate/Hydrochloride
 - 11. Alfacillin

12. Aminacrine Hydrochloride
13. Amino caproic acid
14. Arsanilic acid
15. Ascorbic Acid/Vitamin C Powder/Cryst/Silicone coated/E.C. coated/
Ethocei coated.
16. Aldosterone
17. Aleos Extract/dried or concentrated/prepared/crude
18. Allontion
19. Aloin
20. Allobarbitol
21. Allopurinol
22. Allylstrenol
23. Amantadine
24. Ambucetamide
25. Amicarbalide
26. Amino acedine/Aminacrine Hydrochloride
27. Aminaphenzone/Aminapyrine/Amidopyrine
28. Aminosidine Sulfate
29. Aminophylline
30. Amitriptyline Hydrochloride
31. Amobarbitol/Amylobarbitone/Amylobarbitone Sodium
32. Amodiaquine
33. Amoxicillin
34. Amphetamine Sulphate
35. Amphotericin B
36. Ampicillin/Ampicillin Sodium/Ampicillin Trihydrate
37. Amprolium
38. Amylase
39. Anileridine
40. Antazoline Hydrochloride/mesylate/methane sulphonate
41. Atropine/Atropine Methenitrate/Atropine Sulphate
42. Aluminium Hydroxide dried/Gel/Compressed Gel/colloidal paste
43. Aluminium Hydroxide Magnesium Carbonate Co-dried Gel
44. Aluminium Phosphate dried/Gel
45. Aluminium Sodium Silicate

46. Buclosamide
47. Bacitracin Zine Bacitracin
48. Bamipine Lactate
49. Barbital/Barbitone
50. Belladonna Extract/dried or concentrated/crude/prepared
51. Barbital Sodium/Barbitone Sodium
52. Bemegrade
53. Bekanamycin/kenamycin B
54. Benactyzine
55. Bendroflumethiazide
56. Benperidol
57. Benzadymine Hydrochloride
58. Benzalkonium Chloride/Bromide/Hydrochloride
59. Penicillin G/Benzylpenicillan Sodium
60. Benzathine
61. Benzathine Penicillin V Lecithin/Benzathine Penicillin G Lecithin
62. Benzatropine
63. Benzestrol
64. Benzethonium Chloride with Vitamin C
65. Benzilonium Bromide
66. Benzocaine
67. Benzonatate
68. Benzyl Benzoate
69. Benzoyl Metronidazole
70. Benzoyl Calcium PAS
71. Benzoin
72. Benzthiazide/Benzothiazide
73. Bephenium Hydroxynaphthoate
74. Acetohexamide
75. Betamethasone and its salts
76. Betaine base/Betaine Hydrochloride/Menohydrochloride/Citrate
77. Bathanidine
78. Betazole
79. Bile Salt
80. Biotin
81. 1-3 B is (4 amino 2-methyl 6-quinoly) urea

82. Bisacodyl
83. Bismuth Glycolarsanilate
84. Bitoscanate
85. Bleomycin
86. Brotylium Tosilate
87. Bromozepam
88. Bromazine
89. Bromisovalum
90. Brompheniramine
91. Bromhexine Hydrochloride
92. Broxyquinoline
93. Brobenloxaldine
94. Buchhu powder/Extracts/Leaves
95. Busuiphan
96. Butobarbitone
97. Calciferol/Ergocalaferol
98. Calcium Ascorbate
99. Calcium Sennosides
100. Calcium Gluconate/lactogluconate/Galactogluconate
101. Calcium Hypophosphite
102. Calcium Oxyte-tracycline/Calcium Oxyte-tracycline Hydrochloride
103. Calcium para amino salicylin/Calcium Aluminium PASS
104. Calcium phosphate dibasic/Dihydrate/Tribasic
105. Cobalt Gluconate
106. Carbasone
107. Camazepam
108. Carbachol
109. Carbenicillin/Carbenicillin Sodium/Potassium/Disodium/Indanyl Sodium
- 110.
111. Carbenoxolone
112. Carbromal
113. Carrageenate Sodium/Carrageenum Sodium/Carrageenum Sodium
114. Cofuloridine/Cephaloridine
115. Cephradine
116. Cephalixin

117. Cetalkonium Chloride
118. Calamine
119. Calcium Benzamide Salicylate/Calcium Benzoyl PAS
120. Calcium Lactate
121. Calcium Levulinate
122. Cantharides/Cantharidin
123. Calcium Sodium Lactate
124. Carbutamide
125. Carnitine/LD Carnitine/Vitamin BT
126. Cetrimonium Bromide/Chloride/Setrimide
127. Choline Dihydrogen Citrate
128. Clobazam
129. Cetylpyridinium Chloride
130. Cinchona/Cinchona Bark/Powder
131. Chlorophenesin/chlorophenesin
132. Chiniofon
133. Chloramadinone Acetate
134. Chlorambucil
135. Chloramphenicol/Palmitate/Succinate/Levo
136. Chorocyclizine
137. Chlorodiazaroside
138. Chlormerodrin
139. Chlorhexidine Gluconate Soln
140. Chlorhydroxyquinoline
141. Chlorobutanol/Chlorobutol
142. Chloropredrisone/Chloroprednisone Acetate
143. Chlorexolone
144. Chlorocresol
145. Chloroquine Sulphate/Phosphate/Diphosphate
146. Chlormezanonn
147. Chlorothiazide
148. Chlorphenamine/Chlorpheniramine maleate
149. Chloroxylenol/Para-chlorometaxyleneol
150. Chlorprazine/Hydrochloride/Chlorpromazine Hydrochloride injectable grade.
- 151.

152. Chrysarobin/Crysophanic acid
153. Codeine Phosphate/Codeine
154. Chloral Hyorate
155. Chlorpropamide
156. Chlortetracycline and its salts
157. Choline chloride
158. Choline Theophyllinate
159. Cyclobarbitone
160. Chymotrypsin/alpha chymotrypsin
161. Cinchocaine Hydrochloride/Dibucain Hydrochloride
162. Clidinium Bromide
163. Clioquinol/Iodochlorydroxyquin
164. Clopamide
165. Clofibrate
166. Cloxacillin
167. Cinnarizine
168. Calchicum Extract/Corm/Powder
169. Colchineal Powder
170. Colocynth Extract/dried or concentrated/crude/prepared
171. Corticotrophin/ACTH
172. Cortisone/Acetate
173. Cyamepromazine
174. Cyanocopalamine/Bitamin B-12
175. Cyolandetate
176. Ciclizine
177. Cycloserine
178. Cyproheptadiene and its salts
179. D-alpha tocopheryl acetate
180. D-alpha tocopheryl Acid Succinate
181. Dihydroxyanthraquinone
182. Dapsone
183. Decoquinatate
184. Dehydroemetine
185. Demeclocycline
186. Dequalinium Chloride
187. Desipramine

188. Deslanoside
189. Desoxycorticosterone/Desoxycortone
190. Deoxycortone phenyl propionate
191. Detrothyronine
192. Dexafen
193. Dexamethasone/Dexamethasone Sodium phosphate
194. Dexamphetamine Sulphate
195. Dexpanthenol
196. Dexpropranolol
197. Dextran all grades
198. Dextromethorphan Hydrobromide
199. Dextromoramide
200. D Pantoteenol/Dexpanphenol/Pantothenyl Alcohol
201. Dextropropromyphene
202. Diastase all concentrations/polyenzymes
203. Diazepam
204. Dibenzepin Hydrochloride
205. Dibengyl phenoxyl-methyl ethylpiperidine and its salts
206. Dibromopropamidine
207. Dichlorophen
208. 4 : 7 Dichloroquinoline
209. Dicotylsodium sulphosuccinate
210. Diclophenamide/Dichlorophenamide
211. Dioloxacellin
212. Dicyclomine Hydrochloride
213. Diethazine
214. Diethylamine anhydrous
215. Diethylcarbazine Citrate
216. Diethylstilboestrol
217. Dimethothiazine Mesylate
218. Dimethicone/Dimethyl Polysiloxane
219. Dimethisterone
220. Dimethyl aminophenozone
221. Dihydroergo tamine methane sulphonate
222. Digitoxin
223. Digoxin

224. Dihydrilazine
225. Dihydrocodin Bitartrate/Dihydrocodeine Acid Tartrate
226. Dihydrostreptomycin/Dihydrostreptomycin Sulphate
227. Diodohydroxyquinoline
228. Dimenhydrinate
229. Diphenoxylate Hydrochloride
230. Acriflavine/Acriflavide Hydrochloride
231. Diphenylramine Hydrochloride
- 232.
233. Dimethyl Chlortetracycline
234. Diloxamide/diloxamide furate
235. Disodium chromoglycate
236. Disodium hydrogen citrate
237. Disodium dehydrogen citrate
238. Disulfamide
239. Dimercaprol
240. Dimevamide Sulphate Aminopentamide
241. Dithranol/1·8. Dioxyanthranot B.P.
242. Domiphen Bromide
243. Doxepin Hydrochloride
244. Doxepin Hydrochloride/Doxycycline with ascorbic acid/Doxycycline Hydrochloride/Doxycycline Hyclate.
245. Dyphyline/Diprophylline
246. Econazole
247. Ecothiopate Iodide
248. Emetine Hydrochloride
249. Epicillin
250. Epinephrine/Adrenaline
251. Ergocalciferol/Calciferol/Cholecalciferol
252. Ergot Extract /prepared ergot
253. Ergot of Rye
254. Ergometrine/Ergometrine maleate
255. Ergotamine/Ergotamine tartrate/Maleate
256. Erythryl Teiranitrate
257. Eronovine maleate
257. ^{ovine}ovine maleate
- 25^{erythro}erythromycin Base/stearate/Ethyl Succinate

259. Eserine Sulphate/Salicylate
260. Estradio/Oestradiol
261. Estradiol Benzoate/Oestradiol Benzoate
262. Estradiol undecylate/Oestradiol undecylate
263. Estradiol phenyl propionate/Oestradiol phenyl propionate
264. Estrenone
265. Estriol succinate/Oestriol succinate
266. Ethacridine lactate
267. Ethacrynic acid
268. Ethambutol Hydrochloride
269. Ethylestradio/Ethinylloestradiol
270. Ethionamide
271. Ethisterone
272. Ethoheptazine Citrate
273. Ethosuximide
274. Ephedrine and its salts
275. Ephedrine Resinate
276. Epinephrine/Epinephrine hydrochloride/tartrate
277. Ethion
278. Ethylestrenol/Ethylloestrenol
279. Ethynodiol deacetate
280. Ethynodiol deacetate with ethidylloestradiol
281. Ethylmorphine Hydrochloride
- 282.
283. Etofamide
284. Fenoprofen
285. Fenpirerinium Bromide
286. Fenpipramide/Fenpipramide metho bromide/Fenpipramide hydrochloride
287. Fentanyl
288. Ferric Ammonium Citrate Cryst/Flakes/Granulated
289. Ferrous Carbonate
290. Ferrous Fumerate
291. Ferrous Gluconate
292. Ferrous Phosphate
293. Ferrous Succinate
294. Ferrous Sulphate Exsicated/Ferrous Sulphate B.P. 80.

295. Frbronolysin (Human)
296. Flubendazole
297. Fludroxyeortide/Flurandrhone
298. Flucortolone
299. Flufenamic Acid
300. Fluocinolone Acetonide
301. Fluorouracil
302. Fluoxymesterone
303. Fluphenazine
304. Fluprednisolone
305. Flurazepam
306. Folic Acid
307. Fumafillin
308. Furazolidone
309. Furosemide/Frusemide
310. Gall/Nut Gall Extract/power
311. Gallamine triethiodide
312. Gelatine Capsules (empty) soft/hard
313. Gentamycin/Gentamycin Sulphate
314. Gentain Extract/dried or concentrated/prepared
315. Glibenclamide
316. Glirizide
317. Gluethimide
318. Glycobiarsol
319. Griseofulvin
320. Guapihensin
Guaiphensin Glycerol Guaicolate
321. Guaicol
322. Guanethidine/Guanethidine Sulphate
323. Glucoronolactone
324. Glucosamine HCl
325. Glycerolguaicol ether
326. Glycerrhizinate Extract dried or concentrated/crude/prepared
327. Glutamic Acid
328. Gramicidin

329. Halcinonide
330. Haloperidol
331. Halothane
332. Haemoglobin/Oxyhaemoglobin
333. Heparin
334. Hexamidine diethionate
335. Hexachlorophene
336. Hexobarbital Hexobarbitone/Sodium
337. Histamine dehydrochloride and phosphate
338. Hyaluronidase
339. Hydralazine
340. Hydrochlorothiazide
341. Hydrocortisone/Acetate/Sodium Succinate/all forms
342. Hydroflumethazide
343. Hydromorphone
344. Hydroxychloroquine
345. Hydroxyprogesterone
346. Hydroxycobalamine
347. Hydroxypyrozole
348. Hydroxystilbamidine
349. Hydroxyzine Hydrochloride/Hydroxyzine
350. Hyoscyamus Extract/dried/concentrated/crude or prepared
351. Hyoscine
352. Hyoscine-n-Butyl bromide
353. Ibuprofen
354. Imafen
355. Impramine
356. Indometacin/Indomethacin
357. Inositol/Meso-inositol
358. Insulin Zinc Suspension morphons/Crystalline
359. Insulin Protamine Zinc
360. Iopanoic acid
361. Iodochlorohydroxyquionoline
362. Ipecacuouha Extract/dried or concentrated/crude/prepared
363. Isomethadone
364. Isoniazid

365. Isaminile
366. Isoprenaline
367. Isopropamide/Isopropamid Iodide
368. Isothipendyl
369. Isoprophylanitipyrine
370. Isonicotialdehyde thiosemicarbazone
371. Ichthammol
372. Iron choline citrate/Ferrocholate
373. Iron dextran
374. Iron hypophospite
375. Irradiated ergosterol
376. Kanamycin Sulphate
377. Ketoprofen, all types
378. Levamisole and its salts
379. Levodopa
380. Levomepropmazine
381. Levomethorphan
382. Levomoramide
383. Levorphanol
384. Levothyroxine sodium
385. Lidocaine Hydrochloride/or Base/Lignocaine Hydrochloride or Base
386. Lifibrate
387. Licomycin/Lincomycin hydrochloride
388. Lithium Carbonate
389. Liver Extract powder/concentrated/Liquid
390. Lobeline
391. Lobelia powder
392. Lobendazole
393. Loperamide Hydrochloride
394. Lymecycline/Tetracycline L-methylenelysin
395. Lynostrenol/Lynoestrinal
396. Lipase
397. Lypressin/Lysin vasopressin
398. Lysergamide/Lysergic acid amide
399. Lysergide

400. Lysine Hydrochloride/Monohydrochloride
401. L-Lysine Monohydrochloride
402. Mandelic Acid
403. Mannitol/D-Mannitol
404. Mebendazole
405. Mebrophenhydramine Hydrochloride
406. Mecamylamine
407. Meclozine/Meclozine Hydrochloride
408. Medazepam
409. Mefanamic acid
410. Medroxyprogesterone
411. Megesterol Acetate
412. Meglumine/N-Methyl glucamine
413. Mendiol diacetate/Acetomenaphthone
414. Menadiol dibutyrate
415. Menophthone sodium bisulphite
416. Menadiol sodium biphosphate
417. Mepacrine
418. Mephensin
419. Meprobamate
420. Mepyramine/Mepyramine Maleate
421. Mercaptopurine
422. Mercuderamide
423. Merbromine/Mercurochrome
424. Mercuric chloride ammoniated
425. Mercury Ammonium Chloride/Ammonated Mercury
426. Mersalyl
427. Mesulphen
428. Mestranol
429. Mesuximide
430. Metacycline/Methacyline
431. Metraminol
432. Metformin
433. Metamizol/Methampyrine/Analgin/Calcium Salt of Metamizol
434. Metaproternol Sulphate
435. Methadone/Methadone Hydrochloride

436. Metandriol
437. Methamphetamine
438. Methacycline
439. Methenamine mandelate
440. Methaqualone Hydrochloride
441. Methionine/DL-Methionine/Acetyl Methionine/DL-Acetyl Methionine
- 442.
443. Methoxapen/Ammoidin
444. Methozamine/Hydrochloride
445. Methohexital/Methohexitone
446. Methotrexate
447. Methoxyflurane
448. Methoxyphenamine/Hydrochloride
449. Methylclothiazide
450. Methyldehydromorphine
451. Methyl dopa
452. Methylergometrine
453. Methyltestosterone/Normethandone/Methyl-nortestosterone
454. Methylnicotinate
455. Methylphenidate
456. Methylergometrin Maleate
457. Methylphenylathy Hydantion
458. Methylphenbarbitol
459. Methylprednisolone/Methylprednisolons Sclium succinate
460. Methyltestosterone
461. Methylthiouracil
462. Methyl Salicylate
463. Methylsergide
464. Potassium guaiacol Sulphonate/Sulphonate
465. Meticillin/Methicillin
466. Metronidazole
467. Miconazole Nitrate
468. Mitomycin
469. Monoethanolamine oleate
470. Monosemicarbazone odrenochrome/Corbarochrome Dihydrate

471. Monothioglycol
472. Morphine/Morphine Hydrochloride/Sulphate
473. Nalidixic Acid
474. Nalorphine
475. Nandrotone
476. Naphazeline
477. Narcotine/Narcosin
478. Nicolosamide
479. Nikethamide
480. Nicotinamide/Niacinamide/Niacin/Nicotinic acid
481. N Acetyl Sulphamethopridexine
482. Noscapine/Noscapene Hydrochloride
483. Neomycin Sulphate
484. Nystatin/Fungicidine
485. Norethindrone Acetate
486. Nandrolone decanoate/Phenyl propionate
487. Nortesteaone
488. Neohetramine Hydrochloride
489. Naphezoline Hydrochloride
490. Nifuratel
491. Norgestral
492. Neostigmine Bromide/Methylsulphate
493. Nialamide
494. Niflumic acid
495. Novobiocin
496. 2-Amine-5-Dichyl Aminopentane
497. Nialbarbitone
498. Nitrofurazone
499. Nitrasepam
500. Nitrofural/Nitrofural Nitroxynil
501. Nitrofurantion
502. Norethisterone/Norethisterone Acetate
503. Norgestirone
504. Norlevorphanol
505. Normethadone
506. Nortriphyline Hydrochloride

507. Noscapine
508. Nuxvomica Extract/dried or concentrated/crude/prepared
509. Oleandomycin/Triaceteryl oleandomycin
510. O-touene sulphonamide
511. Orphenadrine
512. Ox Bile Extract Desiccated
513. Oestrone
514. Oestriol Oestradiol Benzoate/Phenyl propionate
515. Oxalamide Phosphate/Citrate
516. Oxandrulone
517. Oxazepam
518. Oxethazine
519. Oxipurinol
520. Oxymetholone
521. Oxyphencyclimine Hydrochloride
522. Oxphenonium Bromide
523. Oxytetracycline and its salts
524. Oxytacin
525. P-Acetaminophenol/Acetaminophen
526. Pamaquine
527. Pancreatin /Pancreatin Hemicellulose with or without Bile Salts
528. Panthenol/D-Panthenol/DL-Panthenol
529. Panthenic acid/Pantothenic acid Calcium Salt
530. Paracetamol
531. Paraminebenzene Sulphthiocarbamide
532. Paramethadione
533. Paragyline Hydrochloride
534. Pemoline
535. Penicillin G Sodium/Penicillin G Potassium /Benzyl Penicillin
536. Papaverine/Papaverine Hydrochloride
537. Penicellamine
538. Pentererthritol tetranitrate
539. Pentamidine Isethionate
540. Pentazocine and its salts
541. Pentobarbital/Pentobarbitone
542. Pepsin all concentrations

543. Perazine
544. Periciaxine/Pericyazine
545. Perphenazine
546. Pethidine Hydrochloride/Meperipine Hydrochloride
547. Phanquone
548. Phenacetin/Acetophenatidin
549. Phenazocine
550. Phenazone
551. Phenelozine
552. Phenticillin/Phenothicillin
553. Phenformin Hydrochloride/1-Phenethyl Biguanide
554. Phenindamine
555. Pheniramine/Pheniramine maleate
556. Phenmefrazine Hydrochloride
557. Phenmefrazine Theoclate
558. Phenylpropanolamine Hydrochloride
559. Phenylramidol Hydrochloride
560. Phenobarbital/Phenobarbitone
561. Phenobarbital Sodium/Phenobarbiton Sodium
562. Phenothiazine
563. Phenoxy-methyl penicillin/Penicilline V/Potassium phenoxy-methyl Penicillin/Penicillin VK.
564. Penicillin/Penicillin VK
565. Phensuximide
566. Pentolamine
567. Pentoxifylline/Oxpentifylline
568. Phenylbutazone
569. Phenylephrine/Phenylephrine Hydrochloride
570. 1-2-phenyl ethyl biguanide/1-2-Phenyl ethyl biguanide-hydrochloride
571. Phenyl mercuric nitrate
572. Phenytoin
573. Pholcodine
574. Phthalylsulphathiazole
575. Phthalylsulphacetamide/Phthalylsulphacetamide Sodium
576. Phytomenadione/Phytonadione

577. Pimozide
578. Pirmaricin
579. Pilocarpine Hydrochloride/Nitrate
580. Piperazine
581. Piperazine Adipate/Piperazine Phosphate/Piperazine Calcium Edetate/Piperazine hydrate/Piperazine Hexahydrate/Piperazine Dihydrate.
582. Hexahydrate/dihydrate
583. Pitofenone
584. Pivampicillin
585. Polymyxin B/Polymyxin B Sulphate
586. Polythiazide
587. Prazosin/Prazosin Hydrochloride
588. Prednisolone and its salts
589. Prednisone
590. Prenylamine/Prenylamine lactate
591. Prilocaine
592. Primaquine Phosphate
593. Primidone
594. Probenecid
595. Procainamide
596. Procaine Hydrochloride
597. Procaine Penicillin, Procaine Benzyl Penicillin/Procaine Penicillin with Penicillin G, Sodium/Potassium.
598. Procchlorperazine Meeate/Mehtosulphonate/Mesylate.
599. Procyelidine
600. Progesterone
601. Proguanil
602. Promizine
603. Promethazine/Promethazine Hydrochloride/Theoclate
604. Propamidine isethionate
605. Propantheline Bromide
606. Propranolol Hydrochloride
607. Prophylhexedrine
608. Propylidone
609. Propylthiouracil

610. Protamin Sulphate
611. Prothipendyl
612. Prothionamide
613. Prolokylol Hydrochloride
614. Protriptyline
615. Pruniserotinae Powder/Extract/Wild bark
616. Pseudoephedrine and its salts
617. Pyrantel Pamoate/citrate
618. Pyrazinamide
619. Pyridoxine Hydrochloride/Vitamin B₆
620. Pyrimethamine
621. Pyritidium Bromide
622. Pyrvinim Chloride
623. Juerecetin
624. Quinethazone
625. Quinalbarbitone
626. Quinidine Sulphate
627. Quinine Metamizol Complex
628. Quinine Sulphate/Hydrochloride/bisulphate/dihydrochloride
629. Rescinnamine
630. Reserpine
631. Riboflavin (Vitamin B₂)
632. Riboflavin 7-phosphate sodium
633. Rifampicin
634. Rifamycin
635. Rauwolfla sementina dry extract
636. Resorchin
637. Resorcinol
638. Rolitetracycline
639. Rutin/Rutoside
640. Salazosulphadimidine
641. Salazosulfapydine/Sulphasalazine
642. Sulbutamolsulphate
643. Salicylamide
644. Santonine
645. Scillia Extract dried or concentrated/prepared

646. Secobarbital/Secobarbitone
647. Secobarbital Sodium/Secobarbitone sodium
648. Senega Extract/puly
649. Senna Extract Liquid/concentrated/crude
650. Sodium Ascorbate
651. Sodium Diphenyl Hydantoinate/Phenytoin Sodium
- 652.
653. Sodium Pentothenate/DPentothenate
654. Sodium Stibogluconate/Sodium Antimony Gluconate
655. Sodium Tauroglucocholate
656. Sodium Paraamino salicylate /PAS
657. Sodium polyhydroxyaluminium monocarbonate hexytol complex
658. Spironolactone
659. Stanozolol
660. Stilbamidine Isethionate
661. Strychnine and its salts
662. Streptokinase
663. Streptomycin Sulphate
664. Streptoniazid
665. Styramate
666. Succinylsulfathiazole/Succinylsulphathiazole
667. Sucralfate (Aluminium Sucrose Sulphate)
668. Sulfacetamide/Sulphacetamide
669. Sulfacetamide Sodium /Sulphacetamide Sodium
670. Sulfadiazine/Sulphadiazine
671. Sulfadimethazine/Sulphadimethoxine
672. Sulfadoxine/Sulphadoxine
673. Sulfafunazole/Sulphafunazole
674. Sulfaguanidine/Sulphaguanidine
675. Sulfadimidine/Sulphadimidine
676. Sulfadimidine Sodium/Sulphadimidé Sodium
677. Sulfamerazine/Sulphamerazine
678. Sulfamethizole/Sulphamethizole
679. Sulfamethazine/Sulphamethazine
680. Sulfamethoxazole/Sulphamethoxazole
681. Sulfamethoxyphaldaine/Sulphamethoxypridazine

682. Sulfanilamide/Sulphanilamide
683. Sulfaphenazole/Sulphaphenazole
684. Sulfapyridine/Sulphapyridine
685. Sulfathiazole/Sulphathiazole
686. Sulfametopyzine
687. Sulfaquinoxaline/Sulphaquinoxaline
688. Sulfisomedine/Sulphasomidine
689. Suprofen
690. Sulpride
691. Sultiamine/Sulthiame
692. Suprofen
693. Suramin Sodium
694. Suxethonium Chloride
695. Suxemethonium Chloride/bromide
696. Terpin Hydrate
697. Testosterone
698. Testosterone decanoate
699. Testosterone phenyl propionate
700. Testosterone isocaproate
701. Testosterone Propionate
702. Tetraethyl Thiuram monosulphide
703. Tetracaine
704. Tetracosactide
705. Tetracycline base
706. Tetracycline Hydrochloride/Phosphate complex/L-methelenelysin trihydrate and other salts.
707. Tetrahydrozoline Hydrochloride
708. Tetrazole/Tetrahydroelene Hydrochloride
709. Thenalidine Tartrate
710. Theophylline Ehedrine/Theophylline anhydrous/Theophylline and its salts
711. Theophylline Sodium Glycinate
712. Thenyldiamine Hydrochloride
713. Thialbarbital
714. Thaiambutosine
715. Thiamine/Fitamin B₁

716. Thiamine Hydrochloride/Aneurine Hydrochloride
717. Thiamine Mononitrate/Aneurine Mononitrate
718. Thiethyl Perazine
719. Theobromine and its salt
720. Thioacetazone/Thiacetazone
721. Thiomerisol
722. Thioglycerol/alpha-Thioglycerol
723. Thiopental Sodium/Thiopentone Sodium
724. Thiopropazate
725. Thiopropazate dihydrochloride
726. Thioproperazine
727. Thioridazine
728. Thiotepa
729. Thiothixene/Thiotixene
730. Thiabendazole/Thiabendazole
731. Tinidazole
732. Thyroid/Thyroid gland power/Thyrodine
733. Thyroxine of all grades
734. Tocoterol Acetate
735. Tocophenyl Acetate/alpha-tocophenyl acetate/Vitamine E/Vitamin E Acetate.
736. Tolbutamide
737. Tolazamide
738. Tolaquin
739. Totaquin
740. Tranlycypromine Sulphate
741. Triamcinolone
742. Triamcinolone Hexacetonide/Acetonide
743. Triamterene
744. Triclofes
745. Tricyclamol Chloride
746. Tridihexethyl Iodide
747. Trifluoperazine Hydrochloride
748. Trifluperidol
749. Trihexyphenidyl
750. Trimethoprim

751. Trimethoprim with sulfamethoxazole
752. Trimeprazin Tartrate
753. Trimethadions
754. Trimipramine Maleate
755. Triprolidine
756. Tropenziline Bromida
757. Tropicamide
758. Tubocutaine Chloride
759. Tyrothricin
760. Trypsin
761. Opium (Pharmaceutical grade)
762. Urokinase
763. Vibrunum Opulus Extract/dried or concentrated/crude
764. Vibrunum pronifolium Extract/dried or concentrated/crude
765. Valerian Extract/dried or concentrated/crude
766. Vasopessin
767. Vitamin A/Vitamin A Acetate/Palmitate/Vitamine A Water soluble
768. Vitamin A and D Cryst
769. Vitamin D Granules and water soluble
770. Vitamin D
771. Vitamin D with D grades
772. Vitamin K all grades
773. Vitamin K all grades
774. Vinblastin
775. Vincristine
776. Viomycin
777. Xanthinol niacenate/Xanthiol nicotinate
778. Xylometazoline Hydrochloride
779. Warfarin
780. Yohimbin Hydrochloride
781. Zine undecenoate
782. Zine dnecylenate
783. Metoclopramide Monohydrochloride
784. Propoxyphene Hydrochloride
785. Histapyrrodine Hydrochloride
786. Difenoxin Hydrochloride

787. Econazole Nitrate
788. Thiophanate 70% wettable powder/Thiophanate Ethyl Vet
789. Nitroxinil 34% Solution/Nitroxynil
790. Mebhydrolin Napadisylate
791. Cloquinate
792. Clotrimuzole (Microfine)
793. Omnadin/Omnadin CL.
794. Atenolol
795. Cyclophosphamide
796. Tetrasodium Forfestrol
797. Thiamazole/Methimazole
798. Fluocortolone pivalate
799. Fluocortolone caproate m 20
800. Cinchocaine hydrochloride
801. Clemizole undecylate
802. Isoconazole nitrate micro 20
803. Prednisolone caproate
804. Cinchocaine hydrochloride
805. Clemizole undecylate
806. Penbutolol Sulphate
807. Labetalol Hydrochloride
808. Folic Acid
809. Drotaverine HCL
810. Chlorpromazine Hydrochloride
811. Tolmetin Sodium Dihydrate
812. Econazole Nitrate
813. Pancuronium Bromide
814. Thiophanate
815. Benzoyl Chloride
816. Cinnamic Aldehyde
817. 4 : 4 Diamidinodiphenylamine Dihydrochloride
818. Dihydroxyaminoquinone
819. Choline Chloride 50% Feed Gr.
820. D—Calcium Pantothanate
821. Spiramycin (spira 200) Feed Gr./S Piramycin Imbemate 200g kg.
822. Tetracycline 50% 2

- 823. Lidocaine Base
- 824. Piroxicam
- 825. Iodine Pure B.P.
- 826. Neomycin Hydrochloride (Microfine)
- 827. Barium Sulphate B.P.
- 828. Diflucortolone-21-valerate micro 20
- 829. Nadolol INN
- 830. Dipyridamole
- 831. Pirenzepine-Di-Hydrochloride
- 832. Heptaminol Hydrochloride
- 833. Naproxen
- 834. Fendiline Hydrochloride
- 835. Bencyclan Hydrogen Fumerate
- 836. Mianserin Hydrochloride
- 837. Cemitidine
- 838. Magnesium Hydroxide Paste
- 839. Albendazol
- 840. Magaldrate
- 841. Ranitidine

B. Packing materials used exclusively in the manufacture of pharmaceutical products.

The following strip packing materials either printed with the name of the medicine or plain unprinted; subject to the width of roll not exceeding 10":

1. (i) Aluminium foil plain (unpacked)
(ii) Aluminium foil polythene lined
(iii) Lacquered Aluminium foil
(iv) Pliofilm Acetate Polythene lined
(v) Viscose film (Moisture proof and heat sealable)
(vi) Polythelene Rolls and Coils
(vii) Polythelene coated papers
(viii) Polyster film for blister packaging
2. Caps Bakelite/polythene/plastic, all sizes with embossing or printed
3. Files for cutting ampoules
4. Plastic inhaler
5. Rubber and polythene plugs for vials
6. Rubber disch hand wads/PTFEE Disc Rubber Teat
7. Stopper/plugs
8. Polysterne/plastic tubes up to 10" diameter in rolls for packing intravenous solutions.
9. Plastic and rubber parts for infussion set.
10. Sachet/paper for Sachet poly glycin/poly Aluminium paper/ Aluminium or polythen pouches (sachet) printed with the name of medicine.
11. Combination of rubber and aluminium seal for vial
12. Neutral Glass ampoules
13. Special Bottles for eye/ear Drops with fitments.

ANNEX-II

A. Pharmaceutical raw materials used in the manufacture of pharmaceutical products but not exclusively

1. Ammonium Chloride
2. Acid Phosphoric
3. Amyl Alcohol
4. Acid Dehydrocholic
5. Albumin Powder
6. Acetoarsenic acid disodium salt
7. N-Acetylsulfanilyl Chloride
8. Ambodryl Hydrochloride/Bromodiphenhydramine Hydrochloride
9. Ammonium Glycyrrhizinate/Glycyrrhizic Acid
10. Amicarblide
11. Amyl Acetate
12. Aluminium Glycinate
13. Anethole Triothione
14. Adrenochrome Monosemicarbazone/Carbazochrome
15. Adenosine and its salts
16. Adrenochrome Semacarbazone Sulforic Ester
17. Adenne Sulphate
18. 2-Amino Thiazole
19. Aminopentamide
20. Antimony Chloride/Trichloride
21. Acetanilide
22. Acetyl Acetone
23. Amylum in all combination and forme
24. Aluminate of Bismuth
25. Ammonium Aluminium Sulphate
26. Ammonium Ferric Acid
27. Ammonium Bromide
28. Ammonium Oxalate
29. Ammonium Thiocyanate
30. P-Aminophenyl Acetic Acid and its derivatives

31. 2-Amino Pyridine
32. Acetone
33. Alcohol in all forms
34. Alginic acid, its salts and derivates
35. Ammonium Molybdate
36. Ammonium Carbonate
37. Acetobutyl Recinoleate
38. Aluminium Stearate
39. Acid Tartaric
40. Ammonia Solution all types
41. Ammonium Bifluoride
42. Amylopectin-Starch
43. Ammonium Chloride/Sulphate
44. Acetic Anhydride
45. Aluminium Sulphate
46. Aluminium Suco Sulphate
47. Amino Hydantoin Sulphate
48. Amino Oxazolidone
49. Anethole
50. Antimony Potassium Tartrate
51. Aceto Nitrile/Methyl Cyanide
52. Allyl Bromide
53. Alumina
54. Amino Acetic Acid
55. Aluminium Chloride
56. Arsenic Trioxide
57. Acid Hydrocyanic
58. Acid Genetisic
59. Activated Carbon/Activated Charcoal
60. Ammonium Hydroxide
61. Astra Fat (UL Archidis hydrogenatum)
62. Amino Achtic Acid
63. Amino Methyl Proponediol
64. Acetone Chloroform/Chlosobutanol

65. Azorubin
66. Acetone Ethyl vanillin
67. Animal Charcoal
68. Ammonium Bicarbonate
69. Ambergis
70. Arsenic Trioxide Powder
71. Acid Sodium Pyrophosphate
72. Acid Oxalic
73. Acid Glyconic/Acid Gluconic
74. 2-Amino-Ethanol
75. Attapulgit in forms
76. Barium Chloride
77. Balsum Tulo
78. Butyl Aminobenzoate
79. Bromodiethyl Acetyl Carbamide
80. Bromopregnane
81. Benzoyl Chloride
82. Boldine
83. Bee Venum
84. Butosin/Butamben
85. Bioptorin
86. Bornyl Acetate/Borneol Acetate
87. Benzyl Acetate
88. Bromo Phenol
89. Bromo Cresol
90. Borax
91. Boric Acid
92. Benzaldehyde
93. Butylaed Hydroxyanisole
94. Benzoic Acid
95. Bentonite
96. Bismuth Subcarbonate
97. Butyl Paraben (Butyl Para Benzoate)
98. Benzene

99. Benzyl Chloride
100. Boron Trifluoride Diethozate
101. Benzyl Alcohol
102. Butanol
103. Bromine
104. Bismuthoxycarb Bismuth Carbonate
105. Bis (2-methyl-4 amino-6 quinolyl) Urea/Surfeny/Surfen Hydrochloride.
- 106.
107. Bronopol
108. N-Bromo-Succinamide
109. Butylated Hydroxy Toluene
110. Benzalkonium Chloride
111. Barium Carbonate/Chloride/Hydrate/Nitrate/Peroxide
112. Beef Peptone
113. Calcium Silicate
114. Capsicum Extract
115. Caramel
116. Coltfoot Extract
117. Chloroform
118. Cobalt Chloride
119. Creosote
120. Cinnamaldehyde
121. Colite Powder
122. Cetyl Alcohol
123. Cetyl stearyl alcohol
124. Cellulose/carboxy methyl cellulose
125. Carbinoxamine Maleate
126. Cysteine
127. Calcium Lactobionate
128. Camphor/Camphor Monobrom/Bromo-Camphor
129. Chloro Benzisothiazoline
130. Calcium Phosphoryl Choline Chloride
131. Chlorxylen

132. Chlorine
133. 5-Chloro 8-Hydroxyquinoline
134. Celacol
135. Cascara Sagrada
136. Cocillana
137. Calcium Heptagluconate
138. Calcium Bromolactobionate
139. Castrol oil
140. Cholic Acid
141. Calcium Disodium Edetate
142. Condurango
143. Charcoal Decolourising
144. Citric Acid Anhydrous/Hydrous/Monohydrate-Crystalline/Granular
145. Cellulose Acetate Phthalate
146. Calcium Iodate
147. Calcium Iodide
148. Cobalt Sulphate
149. Chlorophyll
150. Calcium Chloride
151. Carbon Tetra Chloride
152. Calcium Hydroxide
153. Calcium Carbonate
154. Carmoisine
155. Calcium Phosphate
156. Carmine
167. Calcium Sulphate Dihydrate
158. Cyclohexane
159. Celite
160. Ceresin
161. Cupric Acetate Monohydrate
162. Coumarin
163. Chromic Acid
164. Cherry Laurel Water
165. Calcium Stearate

166. Creatinine
167. Camphor
168. Cupric Sulphate
169. Curcuma Extract
170. Copper Sulphate
171. Cresol
172. Cinnamic Aldehyde/Cinnamaldehyde
173. Copper Oxide
174. Calcium Sulphate Anhydrous
175. Copper Chloride
176. Cupric Chloride
177. Chalk precipitated
178. Crystalline d-Sorbitol Powder
179. Carbo Adsorbene/Charcoal/Activated/Charcoal/Absorbent Charcoal
180. Carbopol/Carboxypolymethylene
181. Chirata
182. Cobalt Oxide
183. Calcined Megnesite
184. Colloidal Bismuth Subnitrate
185. Calcium pantothenate/Calcium D. Pantothenate
186. Calcium Sacchrate/Calcium D-Saccharate
187. Cod liver oil crude/refined
188. Chloro Cresol
189. Carbon Amorphous/Activated Carbon
190. Cetomacrogol 1000 BPC
191. Castor Oil
192. Cochineal
193. Colloidal Spilicene Dioxide
194. Copper Sulphate Hydrate
195. Chlorinated Xylenol
196. Chlorobutol/Chlorobutanol
197. Calcium Carragheenate
198. Cardco Fluid Extract
199. Calcium Citrate

200. Chlorosulfonic Acid
201. Chromium Trioxid
202. Cubeb
203. Cinnamic Acid
204. Chromic Oxide
205. Copper Carbonate
206. Cobalt Chloride
207. Choline Crotate
208. Calcium Disaocharate
209. Cotel/Cetalkonium Chloride
210. Calomel
211. Cetaoeum/Seprmaceti
212. Citral
213. Coparaffinate
214. Cyclamic Acid
215. Carbelapentane Citrate
216. Diacetin/Glycerol Diacetale
217. Diatomite
218. Disodium Edetate/Disodium Dihydrogen Ecetate/Disodium Edothamil.
- 219.
220. Dihydroxy Aluminium Aminoasetate/Aluminium Glycinate
221. 1 : 8 Dihydroxyanthuraquinone/Danthron
222. Dichlorodifluoromethane
223. Dimethissoquin
224. 2(2-6-Dichlorophenylamine)-2-Imidazoline Hydrochlorides
225. Decanoic Acid/N-Capric Acid
226. Dichloromethane
227. Dicalcium Phosphate
228. Dioctyl Phthalate
229. Dichloroethylene
230. Dibutyl Phthalate
231. Di-Isopropyl Ether

232. Dioctyl Sodium Sulphosuccinate
233. Dimethyl Formamide
234. Dimethylaniline
235. Decanoyl Chloride
236. Diethyl Ether
237. Diethyl Formamide
238. Dioxin/Dimethoxane
239. Disodium Hydrogen Phosphate
240. Dibromobutane
241. Di-Ethyl Phthalate
242. Di-Glycol Stearate Pharm. Grade/Di-Glycol Monostearate
243. Diethyl Toluamide
244. Dimethyl Phthalate BP
245. Dichlorobenzyl Alcohol/Dybenal
246. Dimethylamine
247. Dimethicone/Dimethyl Polysiloxane/Dimethicone Emulsion
248. Dimethyl Acetamide
249. Dextrose anhydrous/Glucose anhydrous/Dextrose monohydrous
250. Di-Sodium Phosphate/Di-Sodium Pamoate
251. Dichlorophene
252. Dextrin in all forms
- 253.
- 254.
255. Dibasic Calcium Phosphate, Dihydrate
- 256.
257. Endoiodin/Iodisen
258. Embonic Acid/pamoic Acid
259. Ephedra Vulgaris Pro-tincture Extract
260. Erythrosine
261. Ethylene Glycol Monoethyl Ether/(Oxitol)/2-Ethoxyethanol
262. Ethyl Vanillin all types
263. Ether
264. Ethocel/Ethyl Cellulose
265. Ethyl Acetate

266. Ethyl Oleate
267. Ethyl Methyl Cellulose
268. Ethane Dithiol/Ethylenelidimereaptan
269. Ethanolamine
270. Ethylene Oxide
271. Ethylacetate NF
272. Ethylene Dichloride
273. Ethyl-Hydroxy-Benzoate
274. Ethylene Iodide
275. Eldoform
276. Ethylene diamine tetrascitic acid disodium/Disodium Edetate
277. Ethyl Alcohol
278. Formaldehyde
279. Ferric Oxide in all forms
280. Formic Acid
281. Ferrous Lactate
282. Ferric Monosodium Edathamil/Sodium, Iron Edetate
283. Ferric Chloride
284. Fumaric Acid
285. Ferrous Tartrate
286. Fructose
287. Ferric Phosphate
288. Ferric Pyrophosphate
289. Grindelia Pro. Tincture Extract
290. Gentisic Acid
291. Guanidine Carbonate/Nitrate
292. Glyceryl Monostearate
293. Glyceryl Trinitrate
294. Gamma Benzene Hexachloride
295. Glycine/Aminoacetic Acid/Glycocoll
296. Gelatin Powder
297. Glucono-D-Lactone
298. Glycol Salicylate
299. Haloxon

300. Hexamine
301. Hesperidine
302. Hydroquinone
303. Hydrastic Pro Tincture Extract
304. Hemicellulose
305. Heliotropin/Piperone
306. Hematoporphyrine
307. Hydrochloric acid
308. Hydroxyethyl Cellulose
309. Hydroxypropyl Methylcellulose/Hypromellose
310. Hydrazine Dihydrochloride
311. Hydrobromic Acid
312. Hydrated Alumina Powder
313. Halazon Powder BP
314. 3-Hydroxy-2-naphthoic Acid
315. 8-Hydroxyquinoline
316. Hexane
317. Hydrazine Hydrate
318. Ionol/Butylated Hydroxytoluene
319. Iron Chloride
320. Ichthyol/Ichthammol
321. Isopropyl Myristate
322. Isopropyl Palmitate
323. Isopropyl/butyl alcohol
324. Iron Sesquioxide
325. Jaborandi pro Trincture Ext.
326. Johannis Brotmehl/Johannis Brotkernel/Algaroba
327. Jalap/Jalap extract and resin
328. Linalyl Acetate
329. Kaolin light or heavy
330. Liriosma Ovata Ext. Powder
331. L-Cystine
332. L-Asparagine

333. Lactose
334. Liquid Ammonia Forté
335. Lactic Acid
336. Lanolin Anhydrous
337. Lead Tetra Acetate
338. Lead Monoxide
339. Liquor Ammonia
340. Liquoric Extract
341. Levynite/Calcium Aluminosilicate
342. Methyl Paraben
343. Maltin
344. Magnesium Oxide all grades
345. Magnesium Aluminium Silicate
346. P-Methylaminophenol sulfate
347. Manganese Sulphate
348. Maleic Acid
349. Magnesium Stearate
350. Methyl, Hydroxy Benzoate
351. Methyl Stearate
352. Methyl Ethyl Ketone
353. Monosodium Phosphate
354. Methylene Chloride
355. Meta Cresol
356. Magnesium Chloride
357. Manganese Citrate
358. Manganese gluconate
359. Magnesium Gluconate
360. Magnesium Hydroxide
361. Magnesium Hypophosphite
362. Magnesium Trisilicate
363. Myrrh extract dried or concentrated/crude/prepared
364. Meta Phosphoric Acid
365. Methanol (Methyl Alcohol)
366. Methylcellulose

367. Mercurous Chloride
368. Magnesium Sulphate
369. Manganese Chloride
370. Methane Sulphonyl Chloride
371. Mercuric Oxide Yellow
372. Mercuric Oxide Red
373. Mercury
374. Magenta Acid/Fuchsine Acid/Roseine Acid
375. Mathylene Dichloride
376. Manganese Carbonate
377. Manganese Sulphate
378. Manganese Phosphate
379. Methyl Chloroform Trichlorethane/Chloroethene
380. Magnesium Carbonate, light or heavy
381. Magnesium Silicate
382. Monosodium Phosphate/Sodium Phosphate (Monobasic)
383. Monothio Glycerol
384. Manganese Chloride
385. Myrrh
386. Magnesium Metal
387. Mercury Amide Chloride/Mercuric Chloride Ammoniated
388. Methane Sulphonic Acid
389. Monochloro-acetamide
390. Monochloro Acetic Acid
391. Magnesium Formate
392. Magnesium Chloride
393. Methane Sulphonate
394. Manganese Dioxide
395. Monosodium Citrate
396. Macrogol Stearate/Polyethylene Glycol Stearate
397. Mercurous Nitrate
398. Mono-potassium Phosphate
399. Maleic Anhydride
400. Methyl-para-hydroxy Benzoate/Methylparaben

401. Methyl para-hydroxy Benzoate Sodium
- 402.
403. 2-Naphthyl Benzoate/B-Naphthyl Benzoate
404. Nipagin
405. Nipastat/Nipasept. Mixture of methyl, ethyl, propyl esters of p-hydroxy-Benzoic acid.
- 406.
407. Naphthol
408. N-Butyl-hydroxybenzoate
409. 2-Nitroimidazole
410. Non-specific Antigens
411. Octyphenoxy Polythoxyethanol/Octoxynol
412. O-phosphoric Acid/Phosphoric Acid
413. Ororic Acid
414. O-Chlorobenzoic Acid
415. Olive oil
416. Olevel Alcohol
417. Octyl Alcohol
418. Oxbile Extract
419. Potassium Sulphate
420. Phenyl Propionic Acid
421. Pantothenyl Alcohol
422. Potassium Iodide Dibasic Calcium Phosphate
423. 1-Pheny-Hydroxy Pentane
424. 1-Phenyl-2-Pyolidyl Pentane
425. Palmityl Chloride
426. Phenazine
427. P-Trimethyl Cetyl Ammonium Toluenesulphonate
428. Pectin
429. Phenosafranine
430. Phenyl Salicylate/Salol
431. P-amino Benzoic Acid
432. Plastibase, all types
433. Phosphoric Acid

434. Polyvinyl pynolydone/P.V.P.
435. Polythylene Sorbitan Monolaurate
436. Poyxyethylene Sorbitan Monooleate/Tween 80/Polysorbate 80/
Tween 20.
437. Propylene Glycol
438. Propyl Gallate Bromide
439. Potassium Hydroxide
440. Phenyl-Ethyl Alcohol/Phenethyl Alcohol/Phenylethanol
441. Peppermint
442. Potassium Carbonate
443. Potassium Iodide
444. Potassium Permanganate
445. Potassium Sulphate
446. Potassium Bisulphate
447. Podophyllin resin/Extract
448. Potassium Acetate BP/USP
449. Potassium Bromide BP/USP
450. Potassium Citrate BP/USP
451. Potassium Gluconate
452. Potassium Iodide BP/USP
453. Potassium Iodate BP/USP
454. Potassium Chloride BP/USP
455. Potassium Hydrogen Phatalate/Potassium Biphalate
456. Polysorbate all grades
457. Phenyl Propeonyl Chloride
458. Potassium/Metal
459. Perchloric Acid
460. Phenolphthalein
461. Phemerol Chloride/Benzethonium Chloride
462. Potassium Ferrocyanide
463. Potassium Thiocyanate
464. Potassium Nitrate
465. Potassium Bi. Carbonate
466. Pyrimidine

467. Potassium Sorbate
468. Potassium Phosphate
469. 2-Phenyl Ethanol
470. Potassium Borohydride
471. Polyoxyethylened Stearate
472. Phenyl Mercuric Borate
473. Potassium Dihydrogen Phosphate
474. Polyvinyl Alcohol
475. Potassium Metabisulphite/Potassium Pyresulphite
476. Potassium Acid Citrate
477. Potassium Chlorate
478. Paraphenylenediamine
479. Phosphorous Penta Chloride
480. Piperidine
481. Phenyl Mercuric Acetate
482. Paraldehyde
483. Phosphorous Oxychloride/Phosphoryl Chloride
484. Proparbyl Alcohol
485. Potassium Bitartrate
486. Potassium Metaphosphate
487. Phenylamine/Auiline
488. Potassium Antimonyl Tartrate
489. Potassium Chromate
490. Potassium Dichromate
491. Phosphoric Acid
492. Potassium Tartrate
493. Poly Saccharide
494. Protein Hydrolysate
495. Propionic anhydride
496. Phenyl Propionic Acid
497. Pyridine/Pyridine technically pure
498. Quinic Acid
499. Quinol/Hydroquinone
500. Quinoline

501. Rhubarb
502. Rennin/Rennet
503. Red Precipitated Ferric Oxide
504. Resazurin/Diazoresorcinol
505. Sarsaparilia
506. Sodium Acetate
507. Sodium Aluminate
508. Sodium Benzoate
509. Sorbitol all grades, forms and concentrations
510. Sodium Phosphate
511. SImethicone/Dimethicone/Polymethsiloxan
512. Stramonium
513. Sugar of Milk/Lactose
514. Sorbic Acid
515. Sorbose
516. Silicic Acid
517. Serpentaria/Serpentary
518. Surfen Hydrochloride
519. Stearyl alcohol
520. Sulphonic Acid
- 521.
522. Sodium Cetostearyl Sulphate
523. Sodium Sulphite
524. Sodium Tetraburate/Borax/Sodium Borate
- 525.
526. Sodium Tetraphenyl Borate
527. Sodium Merthiolate/Thiomersal
528. Sodium Monomethyl Arsenate
529. Salicylic Acid/Benzyl Ester/Benzyl Salicylate
530. Sillica Gel
531. Sodium Benzoate
532. Sodium Hexametaphospate/Sodium Polymetaphosphate
533. Soda Lime
534. Sodium Metabisulphite

535. Sodium Phosphate
536. Sodium Latate
537. Sodium Moliodate
538. Sodium Sulphide
539. Span-all grades
540. Sodium Hypophosphite
541. Sodium Iodide
542. Sodium Dioctyl Sulphosuccinate
543. Super-Cel
544. Tr. Benzoin
545. Tragacanth Powder
546. Tricresol
547. Thioglycollic Acid
548. Tannic Acid
549. Tartrazine (F. D. & C. No. Yellow)
550. Terpeneol
551. Triethanolamine Tranolamine
552. Toluene
553. Tricalcium Phosphate
554. Texofor/Cetomacrogol
555. Terra Alba/Salcium Sulphate dihydrate
556. Tetra Hydrofuran
557. Thiourea
558. Tincture Cudbear
559. Tetrachlorethylene
560. Tartrazine
561. Trisodium Phosphate
- 562.
563. Thioctic Acid
564. Tetrachloroethane
565. Thionyl Chloride
566. Trichloriethane
567. Tribenoside
568. Ultra Carbon

569.	Urea	201
570.	Uracil	202
571.	Veegum/Aluminium Magnesium Silicate	203
572.	Vasaka Extract Adhatoda	204
573.	Witch Hazel, all sorts	205
574.	Zylene	206
575.	Xanthine	207
576.		208
577.	Polaxalene	209
578.	Phthalic Anhydride	210
579.	Qnassin Solution	211
580.	Disodium phosphate crystalline	212
581.	4:4 Diamidinodipheylamine Dihydrochloride	213
582.	Polyoxy-5-oleate	214
583.	Trichloro fluoromethane with Dichlorodifluoromethane	215
584.	Hydrogen peroxide, all percentages and Volumes	216
585.	Zinc Stearate/Sulphate/Chloride	217
586.	Shuogly cerol	218
587.	N-Paraminophenol	219
588.	Hydrogenated Castor oil	220
589.	Eutanol G.	221
590.	Potyethylene glycol Sorbilam	222
591.	Stearate	223
592.	Sorbitan Stearate	224
593.	Sodium Citrate	225
594.	Sodium Bicarbonate B.P.	226
595.	Acid Boric B.P.	227
596.	Polyethylene glycol sorbitan	228
597.		229
598.		230
599.	Cetyl stearyl alcohol	231
600.	Sodium Lauryl Sulphate BP	232
601.	Pine Oil BP	233

602. Eudragit L 100
603. Propylenglycol Alginate
604. Mowital
605. Kollidon VA 64''
606. Tefose
607. Labrafil''
608. Avicel PH 101/Avicel/(Microcrystallin Cellulose)
609. Sodium Hydroxide U.S.P.
610. Trisodium Citrate
611. Acacia
612. Aerosil
613. Antifoam F.D.
614. Benegel E.W.
615. Bentone E.W.
616. Charcoal Decolouring
617. Cetostearyl Alcohol
618. Hyflo Supercel
619. Levilite
620. Laponite C.P./XL G
621. Propyl Hydroxybenzoate
622. Pluronic L. 62
623. Rhodigel 23
624. Sodium Methylhydroxybenzoate
625. Sodium Propylhydroxybenzoate
626. Sodium Lauryl Sulphate
627. Stearic Acid (all forms)
628. Sodium Citrate (Powder)
629. Sodium Dihydrogen Phosphate
630. Sodium Starch glycollate
631. Vinac 7/B7
632. Cobalt Sulphate Heptahydrate
633. Copper Sulphate Pentahydrate
634. Maganese Sulphate Monohydrate/Anhydrous.

- 635. Potassium Iodide 89—91%
- 636. Sodium Selenide/2.2% Selinica
- 637. Ferrous Sulphate Monohydrate.
- 638. Amonium Nitrate
- 639. Carboxymethyl cellulose
- 640. Arachis Oil
- 641. Starch, all sorts
- 642. Paraffin liquid
- 643. Propyl Paraben

B. Packing materials used in the manufacture of pharmaceutical products but not exclusively.

1. Cellulose Bands
2. Dropper
3. Bottles/Jars/Phials/Ampoules/Tubes/Vials, all sorts
4. Rubber Bungs/Stopers/Teats saram film
5. Viscose rings and caps excluding pilfer proof caps
6. Filter pads, filter sheets
7. Vinylite pulp linear material for wading caps
8. Saram film
9. Plastic Nebuliser
10. Aluminium rigid container
- 11.
12. Silica gel, Bagettes/Capsules
13. Aluminium collars
14. Harmless Absorbent Bagettes/Tubes
15. Alluminum Collapsable tube fitted with nozzle having less than 15 mm dia fit for applicaton of ointment.
16. Neutral Amber glass Bottle USP type I
17. Neutral clear glass bottle USP type I

MD. AZIZUR RAHMAN
Second Secretary (Customs).

[Budget 1986-87]

NATIONAL BOARD OF REVENUE

(Customs and Sales Tax)

ORDER

Dhaka, the 27th June, 1986.

No. S.R.O. 223-L/86/998/Cus.—In exercise of the powers conferred by section 21 (b) of the Customs Act, 1969 (IV of 1969), and section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of this Board's Order No. S.R.O. 235-L/82/727/Cus., dated the 30th June, 1982, the National Board of Revenue is pleased to authorise delivery without payment of the whole of sales tax leviable thereon in case of goods specified in Annex I and Annex II and so much of the customs-duty as is in excess of 20% *ad valorem* in case of goods specified in Annex II, and the whole of customs-duties in case of goods specified in Annex I, and imported by a manufacturer approved by the Ministry of Agriculture, Government of the People's Republic of Bangladesh for the manufacture of agricultural insecticides and pesticides, subject to the following conditions, namely:—

- (a) that a certificate from an authorised officer of the Ministry of Agriculture not below the rank of Joint Secretary is produced before the concerned collector of Customs to the effect that the imported goods will be used entirely and exclusively by the importer-cum-manufacturer for the manufacture and packing of agricultural insecticides and pesticides, and
- (b) that the importer-cum-manufacturer furnishes an undertaking in the Form appended in Annex III stating that he shall use the imported goods entirely and exclusively for manufacturing agricultural insecticides and pesticides and binding himself to pay the sales tax and customs-duties leviable on the imported goods had this concession not been allowed if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the importer has failed to utilise the imported goods entirely and exclusively for the manufacture of agricultural insecticides and pesticides.

Annex I

1. Magnesium Carbonate
2. Isopropanol
3. Emulgator SS62 (Emulsifier SS62)
4. Spindel Oil/Corn Oil/Mineral Oil
5. Reoplast 39
6. Epichlohydrin
7. Pluronic P85
8. Phenylsulfonate Ca
9. Dibutylphthalate

10. Ethyl Cellosolve
11. Ethyleneglycol-Ethylether/Cellosolve/2 Ethoxy Ethenol/Ethyglycol
12. Ethyl-2-Ethoxy-Acetate (Cellosolve Acetate)
13. Polyglycol Ether 20 wax
14. Emulsogen El/Emulgator El/Recisonal Oil/Polyglycol Ether
15. Dimethyl Formamide
16. Xylene (Isomeric Mixture)
17. Edenol B 74
18. Cyclohexanon
19. Cumaron Resin
20. Genapol 0-200
21. Quinalphos 70 ZP
22. Formothion 70 ZP
23. Kolthana 60 Technical
24. Malathion Technical
25. Dimethoate Technical
26. Methyl Glycol
27. Methyl Phonol
28. Novathion Technical
29. Berol 947 and 948
30. Phosalone Technical
31. Emcol Lfiers
32. 2, 4-D-Technical
33. Carbaryl Technical
34. Sodium Alkyl Aryl Sulfonate
35. Fensaryl 80 E
36. Calcium digrosulphonate
37. Agrinon C 14
38. Cufram Z
39. Sumithion Technical
40. Sumicidin Technical
41. Dimethoate Technical
42. Fyfanon Technical
43. Bromophos Technical
44. Carbaryl Technical
45. DDVP Technical
46. 2, 4D Technical

Annex II

1. Laminated Polyethylene and Polyamide printed bags
2. Printed PVC Sheets
3. 5 Litre Polyethylene Canister
4. Polyethylene Tranules for Bottles and Cap (Lupolen 5021D, Lupolen 3020D, Hostalene GF 7255 or Equivalent).
5. Screen printing ink of different colour for printing on polyethylene bottles.
6. Thinner SG 300 or Equivalent
7. Retarder SG 100 or Equivalent
8. Hardener K 12000 or Equivalent
9. Glue Adhesin 7306
10. N-Hexane
11. Acetone
12. Silver Nitrate (o. in)
13. Iodine (o. in)
14. Sodium Thiosulfate (o. in)
15. Piperidine (Hexahydropyridin)
16. Butanol
17. 2-Propanol
18. Petroleum Benzene
19. Karl Fischer Reagent
20. Ethyl Acetate
21. Benzene
22. Toluene]
23. Diethylether
24. Acetic Acid (Glacial)
25. Methanol
26. Dichloromethane
27. Pyridin
28. Ethanol

29. Chloroform
30. Perchloric Acid
31. Ortho-Phosphoric Acid
32. Sulphuric Acid
33. Hydrochloric Acid
34. Sodium Carbonate
35. Sodium Hydroxide
36. Rodamin B.
37. Iodine Resublimed
38. Palladium chloride
39. Ammonia
40. Gelatin Capsule
41. Bromine
42. Tetraethylammonium Hydroxide
43. Starch (Soluble)
44. Lithium chloride
45. Sodium Nitrate
46. Sodium Thiosulphate 5-Hydrate
47. Potassium chloride
48. Ethylene Glycol
49. Calcium Chloride (Granules)
50. Nitric Acid
51. Silica Binders
52. Emulsifier Ex 25/72
53. Xylene
54. Stabilizer A 25/70
55. Emulsifier AH 861
56. Berol
57. Emcol N 139 B/N 500 B
58. Synthetic Silica

59. Sensil 39
60. Galory 1 Mt 702
61. Galoryl Am 12
62. Kaolin Clareel F. R. A.
63. Polyester/Polyethylene container and bottles
64. Pilfer Proof aluminium caps printed
65. Aluminium Pouch
66. Aluminium Polyethelene and polyamide printed bags.
67. Texanon
68. Xylene
69. Sorpol
70. Emulphore EL
71. Sudan Blau OII
72. Berol 942, 943, 944
73. Hexanon
74. Emulsifier-E-13/28
75. Merpemul 5500
76. Kaolin Clay
77. Nekal BA-77
78. Daxad 21
79. Sodium monocloroactate Tributyl phosphate
80. Methyl alcohol
81. Dimethylamine

DECLARATION FORM

I,....., son of....., Managing Director/Proprietor/Managing Partner of, do hereby declare that I have imported agrochemicals/packing materials and cleared under B/E. Receiving No....., dated....., Treasury No..... dated....., and Bank No....., dated.....

2. I further declare that I have read the contents of the Notification No. S.R.O. -L/86/998/Cus., dated the 27th June, 1986, under which the concessionary rates of customs-duty and sales tax have been claimed by me for the aforesaid import.

3. I also undertake to pay the normal duty applicable on this import had this concession not been granted if it is proved on the certificate of the Collector of Customs of territorial jurisdiction that I have failed to manufacture agricultural insecticides and pesticides.

4. I further undertake to abide by such conditions and procedures as may be laid down by the Collector of Customs of the customs-station through which the import has been effected.

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

Dated.....

[Budget 1986-87]

.....
Signature of the Importer
MD. AZIZUR RAHMAN
Second Secretary (Customs).

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 224-L/86/999/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 21 of the THIRD SCHEDULE thereof, and in supersession of the Customs Agents (Licensing) Rules, 1971, the National Board of Revenue is pleased to make the following rules, namely:—

1. These rules may be called the Customs Agents (Licensing) Rules, 1986.
2. In these rules, unless there is anything repugnant in the subject or context,—
 - (a) “Act” means the Customs Act, 1969 (IV of 1969);
 - (b) “customs agent” means an agent licensed under these rules for the transaction of any business relating to the entrance or clearance of any conveyance or the import or export of goods or baggage in a custom-house or customs-station;
 - (c) “Form” means a form annexed to these rules;
 - (d) “licence” means a licence granted under these rules to act as a customs agent;
 - (e) “licensee” means a customs agent holding a licence;
 - (f) “licensing authority”, in relation to a Collectorate of Customs or a custom-house, means a Board comprising the Joint Collector of Customs and the Deputy Collector of Customs nominated for the purpose by the Collector of Customs of the collectorate or the custom-house, as the case may be.
3. An application for a licence shall be made in Form ‘A’ to the licensing authority and shall be accompanied by a Treasury Challan for one hundred taka as application fee which shall in no case be refundable.
4. Every applicant, including each partner in a partnership firm or manager of a firm, shall satisfy the licensing authority that the applicant:—
 - (a) is not below 21 years of age;
 - (b) is of good character;
 - (c) is sufficiently educated and possesses adequate knowledge of customs laws and procedure to perform the duties of a customs agent; and
 - (d) is of sound financial position.

5. The licensing authority on receipt of the application may put such applicant to a written or oral examination or both with a view to ascertaining his knowledge of customs laws and procedure and his fitness to render proper service to the clients and on being satisfied that all the requirements of these rules have been fulfilled, shall grant him a licence in Form 'B'.

6. The licensing authority may reject an application for the grant of licence if the applicant fails to pass the examination or is not otherwise considered suitable for the grant of a licence.

7. A licence may be for all or any specified business for a particular custom-house or customs-station and shall remain valid for a period of one calendar year unless renewed or earlier revoked in accordance with these rules.

8. The fee for the grant or renewal of a licence under these rules shall be five hundred taka at a custom-house and two hundred fifty taka at a custom-station, in addition to any other tax or fee that may be leviable under any other law for the time being in force.

9. (1) An applicant approved for the grant of a licence shall, within thirty days of the communication to him of such approval—

(a) deposit with the licensing authority, as security for his faithful behaviour as regards the customs regulations and towards officers, a sum of fifty thousand taka in the case of custom-house and a sum of fifteen thousand taka in the case of customs-station, either in cash or in approved Government securities and also execute a bond in Form 'C';

(b) furnish a solvent surety for a sum of fifty thousand taka in Form 'D';

(c) deposit the fee specified in rule 8;

(d) for transacting customs business, employ the necessary number of persons who shall undergo a test conducted by the custom-house or, as the case may be, customs-station to ascertain their fitness to work at the custom-house or the customs-station; and

(e) establish an office for conducting his business.

(2) After the issue of a licence, the licensee shall, if so required by the licensing authority, open a deposit account within the time prescribed by it and regularly operate that account.

10. The licence shall not be transferable and no licensee shall, except with the previous approval of the licensing authority,—

(a) in the case of an individual, take any partner in his business; or

(b) in the case of a firm, bring about a change in its composition.

11. (1) In the case of the death of an individual licensee, the licence may be re-issued in the name of his legal heir who shall undergo the examination prescribed in rule 5 and be otherwise found fit to hold a licence.

(2) The new licensee shall execute a fresh bond and furnish a fresh surety for the purpose but the licensing authority may allow the transfer of the security deposit held in the name of the deceased licensee to the name of the new licensee, subject to the liabilities attached to such deposit.

12. (1) Every licensee shall maintain, and preserve for a period of three years, complete records of all his financial transactions relating to the licensee and of all customs documents handled by him and copies of all correspondence, bills, accounts, statements and other papers relating to the customs business.

(2) The records specified in sub-rule (1) shall be made available for examination at any time to any officer of customs deputed by the licensing authority and no licensee shall refuse access to, or taking extracts therefrom, nor shall he conceal, remove or destroy any part of any such records.

13. (1) An application for the renewal of the licence shall be made to the licensing authority two months before the expiry of the licence.

(2) The licensing authority may call for the records specified in rule 12 for scrutiny and check.

14. The licensing authority may refuse to renew the licence if it finds that—

(a) the licensee's previous performance has not been satisfactory or he has not been true to the customs authorities or towards his clients;

(b) the volume of business transacted by the licensee during the period to which the licence relates is less than the minimum prescribed by the licensing authority; or

(c) the licensee's previous record of business at the custom-house or customs-station due to his being concerned in any customs offence is not free from reasonable doubt.

15. (1) A licensee may authorise one or more persons to sign customs documents on his behalf.

(2) Such authorisation shall be in Form 'E' and shall be valid only when accepted by the licensing authority or an officer authorised by it in his behalf.

16. (1) The licensee shall apply to the licensing authority in Form 'F' for the grant of customs permits to such clerk as he employs for transacting business in the custom-house or customs-station.

(2) Such applications shall bear a Court-fee stamp of the value of two taka and shall be accompanied by three passport size photographs of the clerks for whom permits are applied for.

(3) The candidate for a customs permit may be put to an oral or written test, or both, by an officer authorised by the licensing authority, in regard to his knowledge of customs laws and procedure.

(4) A customs permit may be refused to those candidate who fail to pass the written or oral test prescribed in sub-rule (3) or are considered otherwise unsuitable by the licensing authority.

(5) A customs permit shall not be transferable and shall be issued to a person on behalf of one licensee only.

(6) A customs permit shall be issued in Form 'G' on payment of one hundred taka and shall be valid for one year unless renewed or earlier revoked in accordance with these rules.

(7) The licensee shall apply for the renewal of the customs permit of his clerk at least one month before the expiry of the permit and shall pay the renewal fee of fifty taka.

(8) The licensee shall inform the licensing authority immediately in case the services of any permit holder are terminated and surrender the customs permit to the licensing authority for cancellation.

(9) A customs permit shall be liable to be revoked or suspended at any time by the licensing authority for any irregularity, misbehaviour or any or all of the reasons for which a licence can be revoked or suspended.

(10) The customs permit shall be carried by the person to whom it has been issued whether he goes to transact work in the custom-house or customs-station and such permit shall be produced before any officer of the custom-house or customs-station when demanded for inspection.

(11) The licensee shall be responsible for all acts of his clerk holding a customs permit.

17. In case the licence or customs permit is lost or is torn, a duplicate thereof may be granted on a written request and on payment of a fee of fifty taka.

18. A licensee shall—

- (a) furnish, whenever required by the licensing authority, an authorisation from each of the firms or persons by whom he is employed to act as their customs agent;
- (b) not represent a client before an officer of customs in any matter with which the licensee dealt as an officer or employee of the Department or of the facts of which he gained knowledge while in Government service;
- (c) not appear, plead or act in any proceedings under section 179, 193, 194 or 196 of the Act for and on behalf of any person other than the person for whom he acted as a licensee in relation to matters out of which the proceedings have arisen;
- (d) where he knows that a client has not complied with the law or has made any error in, or omission from any document which the law requires such client to execute, advise his client promptly of the fact of such non-compliance, error or omission and immediately bring the matter to the notice of the custom house or customs station in writing;
- (e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any customs business;

- (f) not withhold information relating to any customs business from a client who is entitled to such information;
- (g) promptly pay over to Government when due, all sums received for payment of any duty, tax or other debt or obligation owing to the Government and promptly account to his clients any money received for them from Government, or received from them in excess of Governmental or the other charges properly payable in respect of the clients customs business;
- (h) not attempt to influence the conduct of any official of the custom-house or customs-station in any matter pending before the custom-house or customs-station by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or of any gift or favour or other thing of value;
- (i) not procure or attempt to procure, directly or indirectly, information from customs records or other Government sources of any kind to which access is not granted by proper authority;
- (j) not employ in any capacity, with power of attorney, by delegation or otherwise, for the promotion of, or in connection with, the work relating to the licence—
 - (i) any person whose application for licence or customs permit has been refused; or
 - (ii) any person whose licence or permit has been revoked or whose conduct as a partner, manager, director, officer or servant has been the cause of the revocation of the licence or permit;
- (k) not lend money to any officer or employee in the service of the custom-house or customs-station or become surety for the repayment of money borrowed by any such officer or employee; and
- (l) intimate to the licensing authority any change of address immediately after such change is effected.

19. The licensing authority may, by order, suspend or revoke a licence and impose penalty on the licensee not exceeding fifty thousand taka for any of the following reasons, namely:—

- (a) breach by the licensee of any provision of these rules;
- (b) negligence, dilatoriness or inefficiency of the licensee in the discharge of his obligations as such;
- (c) unsatisfactory conduct or unfaithful behaviour of the licensee as regards the custom-house or, as the case may be, customs-station regulations or towards officers or in relation to any person who has entrusted him with any business pertaining to the custom-house or customs-station;
- (d) failure of the licensee to comply with any of the bond executed by him under these rules;
- (e) concealing, removing or destroying by the licensee of his financial or business records or refusing to allow an officer of customs to inspect them and take extracts therefrom;

- (f) attempting to influence the conduct of any employee in the custom-house or customs-station by use of threat, false accusation, duress or the offer of any special inducement or by the bestowal of gift;
- (g) failure of the licensee to exercise due diligence and care to apprehend and forestall an untrue declaration in respect of description, content, sort, quality or value of the imported goods or goods for export by his client;
- (h) withholding by the licensee from the proper officer of customs of any information, document or other evidence which is likely to prevent any fraud or evasion of customs-duty and other taxes or dues and the circumvention or contravention of any restrictions imposed by any law for the time being in force;
- (i) connivance to defraud revenue; and
- (j) fraudulent practice in manipulation of documents.

20. The licence shall be revoked if the licensee or any partner of a licensed firm commits any act of insolvency or is convicted by a Court of Law for any offence punishable under the Act, or for misappropriation of property or breach of trust under the Penal Code.

21. The licensing authority may, in cases where immediate action is considered necessary against a licensee, suspend his licence forthwith pending final action under rule 19.

22. Appeal against an order made under rule 19 shall, within three months from the date of communication of such order accompanied by a certified copy of the order, lie—

- (a) in the case of an order of the licensing authority under the jurisdiction of the Collector of Customs, custom-house, Chittagong and the Collectorate of Customs, Chittagong to the Collector of Customs (Appeal), Chittagong; and
- (b) in any other case, to the Collector of Customs (Appeal), Dhaka.

23. The security deposit of a licensee shall not become repayable as a result of the revocation or surrender of his licence, until after six months from the date of such revocation or surrender.

24. Notwithstanding anything contained in these rules, a licence issued under the Customs Agents (Licensing) Rules, 1971, shall be deemed to have been issued under these rules till the expiry of his licence.

FORM 'A'

(See rule 3)

Court Fee Stamp of

Taka 2.00

APPLICATION FORM FOR CUSTOMS AGENTS LICENCE UNDER
CUSTOMS AGENTS (LICENSING) RULES, 1986.

To

The Licensing Authority,

.....

.....

Received on.....

with.....enclosure

Receiving clerk.

SIR,

I/We.....beg to apply for the grant of a customs agent Licence for transacting customs business relating to entrance and clearance of conveyance and or for import and export of goods including baggage. Particulars are given below:—

1. Full name of the applicant :
2. Nationality :
3. Address :
4. Nature of enterprise, private individual :
partnership concern, private limited or
a limited company.
5. Name of Partners in case of partner- :
ship concern and name of Directors
and Managing Director(s) in case of
a company.
6. Name of persons who would be in- :
charge of work relating to this licence
in case of company.
7. Educational qualification of the applicant :
8. Details of business experience :
9. Details of experience of customs :
clearance work.

10. Income Tax registration No. or last :
Income Tax Assessment Order.
11. Name of the Bankers with account No. :
12. Number and designation of employees :
13. Names of the relatives by birth of the :
applicatn or partners or Directors
in the case partnership or limited
Company working in the Custom-
House or Land Customs Station
where the applicant desires to work.
14. Whether the applicant at any time pre- :
viously was disqualified from transac-
ting Custom-House business or acting
as Customs agent at any Custom-
House or land Customs-Station was
punished under the Customs Act, 1969,
or convicted for any criminal offence
and if so, brief particulars thereof.

I/We attach hereto the original contract signed between us and the Shipping/Air Company/Road Transport Agency (name of the Shipping Co. etc.) appointing us as their agents for their ships/aircrafts/vehicles calling at the customs-station.

I/We attach herewith (minimum 6) letters from importers and exporters of standing, expressing their readiness to employ me/us as their customs Agent.

The application fee of one hundred taka has been paid in the Treasury *vide* challan No....., dated.....which is attached.

I/We hereby declare that the particulars furnished in this application are correct true to the best of my/our knowledge and I/We have read the Customs Agents (Lincensing) Rules, 1986 and I/We agree to abide by them.

Yours faithfully,

Encl: (Give a list with numbers and date of all documents which are attached).

Note—The application must be signed by the proprietor, a partner or a director in case the applicant is a private individual a partnership firm limited company, respectively.

(Delete whichever is not applicable.)

FORM 'B'

(See rules 5 & 7)

Warnings—

Not Transferable

Customs-house agent Licence No. for Clearing and Forwarding Conveyances/Goods and Baggage.

CUSTOMS AGENTS LICENCE TO TRANSACT CUSTOM-HOUSE BUSINESS UNDER SECTION 207 OF THE CUSTOMS ACT, 1969 (IV of 1969).

Messrs. of have been registered in the books of this custom-house/customs station as customs agents. They are authorised to transact business at the (name of the custom-house/customs-station) for a period of one year.

Signature of the Licensing Authority

Dated.....

Full address ;

Renewal

Renewed from

Up to

Signature

.....
.....
.....
.....
.....

FORM 'C'

[See rule 9(I)(a)]

No.....of 19....

Know all men by these presents that we are held and firmly bound to the President of Bangladesh in the sum of Tk.....for payment whereof we hereby bind ourselves and each of us bind himself, our and each of our heirs, executors and administrators firmly by these presents dated this.....day of.....in the year one thousand nine hundred and.....

Whereas the said.....has been authorised to act as a customs agent under section 207 of the Customs Act, 1969 (IV of 1969) and the said.....has agreed to enter into this bond as required by the Rules made under section 219 of the said Act, read with item 21 of the THIRD SCHEDULE thereof, and whereas the said.....has deposited the sum of Tk.....with the President of Bangladesh as security for his faithful behaviour and that of his clerks and servants as regards the Customs-House regulations and its officers.

Now the condition of the above written bond is such that if the said.....and his clerks and servants do all times while holding such licence as aforesaid behave themselves in a faithful manner as regards the Custom-House regulations and its officers and if the said.....and their executors or administrators do and shall at all times make good to the President of Bangladesh all and very sums of money which being due to the Government shall be reason of the misfeasance or negligence of the said.....or of his clerks or servant have not been paid to the President of Bangladesh then the above written bond shall be void; otherwise the same shall be and remain in full force and virtue and it is hereby agreed and declared that the President of Bangladesh may apply the said sum of Tk.deposited as aforesaid in making good to the President of Bangladesh all and every sums due to the Government by reasons of the misfeasance or negligence of the said.....or his clerks or servants as aforesaid AND it is hereby agreed that the said sum of Tk.....shall remain with the President of Bangladesh for six calendar months after the date upon which the said.....shall cease to

act as a Customs Agent as security for the payment of any sums due to Government by reason of any misfeasance or negligence of the said..... or his clerks or servants which may not be discovered until after the said date and that this bond shall be and remain in full force and virtue until the expiration of the said term of six months. (It is also agreed and declared that the President of Bangladesh may apply the above sum of Tk..... in making good wholly or in part any short collection of duty or other charges in respect of any transactions made by the said..... on behalf of importers in the event of such sums remaining unpaid even after issue of demand under section 32 of the Customs Act, 1969).

Signed, sealed and delivered by the above named in the presence of witnesses.

Executed before me this
day of.....19 .

1.
2.

Licensing Authority.

FORM 'D'

(See rule 9(1) (b))

No. of19 .

Know all men by these presents that we... (A) and (B) are held and firmly bound to the President of Bangladesh in the sums of Tk. (Taka.....) for payment whereof we hereby bind ourselves and each of us binds himself our and each of our heirs, executors and administrators firmly by these presents dated this.....dayofin the year one thousand nine hundred and.....

Whereas the said.....(A) has been authorised to act as a Customs Agent under section 207 of the Customs Act, 1969 (IV of 1969), and the said.....(1) has agreed to enter into this bond as required by rules made under section 219 of the said Act, read with item 21 of the THIRD SCHEDULE thereof.

Now the condition of the above written bond is such that if the said.....(A)doth at all times whilst holding such authorisation as aforesaid behave himself in a faithful and incorrupt manner as regards the Customs House regulations and its officers and if the said.....(A) and (B)..... their executors or administrators some or one of them do and shall at all times make good to the President of Bangladesh and every sums of money which being due to the Government shall by reason of the misfeasance or negligence of the said.....(A) have not been paid to the President of Bangladesh then the above written bond shall be void otherwise the same shall remain in full force and virtue.

Signed, sealed and delivered by the above named in the presence of witness.

Signature of Surety.

Executed before me this day of.....19

- 1.
- 2.

Licensing Authority.

FORM 'E'

[See rule 15 (1)]

FORM OF AUTHORISATION TO SIGN CUSTOMS DOCUMENTS, ETC.

FROM

Mr./Messrs.

To

The Licensing Authority,

SIR,

I/We of have the honour to inform you that we have authorised the following assistants, clerks or representatives, clearing agents of to transact, Custom House business *i. e.* (1) to sign Customs documents, such as, bills of entry, bills of exports, etc. (2) to sign manifests, refund orders or drawback bills, (3) to receive money or grant receipts, and (4) to execute bonds or guarantees.

Four specimen signatures of each of these persons are also enclosed for records.

I/We undertake to acknowledge these signatures as if they were those of the firm for all purposes in connection with the aforesaid transaction and to accept any liability incurred under the said transactions as if they had in fact been signed by me/our firm.

Yours faithfully,

1. Mr. will sign
2. Mr. will sign
3. Mr. will sign
4. Mr. will sign
5. Mr. will sign

Court fee stamp of Tk. 2.00.

FORM 'F'

[See rule 16 (1)]

APPLICATION FOR CUSTOMS PERMIT FOR THE EMPLOYEE OF A
CUSTOMS AGENT TO TRANSACT CUSTOM-HOUSE BUSINESS

To

The Licensing Authority,

SIR,

I/We.....do hereby authorise
Mr.....whose particulars are given below, to transact
Custom-House business on my/our behalf and I/We accept any liability
incurred by him as if they were my/our own.

Yours faithfully,

(.....)

Licence No.

Particulars of the employee:—

1. Full name.....,son of.....
2. Age.....3. Nationality.....
4. Residential address.....(a) Present.....(b) Permanent.....
5. Educational qualification.....
6. Knowledge of various language (English, Bengali or any other language).....
7. Serving in the firm as.....
8. Period of service.....
9. Experience in Customs work.....
10. No. of previous Identity Card/Customs permit if held.....
11. Whether at any time convicted by Court.....
12. Whether at any time Identity Card/Customs Permit was refused by the Customs, if so when.....
13. Details of past service if any.....
14. Reasons for leaving the last firm.....
15.copies of testimonials and certificates enclosed.
16. Signature of the employee.

N.B.—This application should be accompanied by three passport size photographs of the employee.

FORM 'G'

(See rule 16)

Not Transferable

PERMIT TO TRANSACT CUSTOM-HOUSE BUSINESS UNDER SECTION
207 OF THE CUSTOMS ACT, 1969 (IV OF 1969)

Mr.....of.....
.....having been registered in the books of this office
as a.....of Mr/Messrs.....
of.....authorised by him/them to transact business at the
.....Custom-House/Land Custom Station on
his/their behalf is hereby permitted to transact such business with effect from
.....19.....

Specimen signature of the Licencsee

Age.....

Warning, if any,

Every change of address to be entered.....

Valid up to.....years.

Glass of work the holder is authorised to do.....

Custom-House
Customs-Station

RENEWAL:

Licensing Authority.

ABDUL QUAYUM
First Secretary (Customs)

NATIONAL BOARD OF REVENUE

(Customs)

ORDER

Dhaka, the 27th June, 1986.

No. S.R.O. 225-L/86/1000/Cus.—In exercise of the powers conferred by section 21(c) of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to rescind its Order No. S.R.O. 295-L/84/853/Cus., dated the 27th June, 1984.

(Customs and Sales Tax)

ORDER

Dhaka, the 27th June, 1986.

No. S.R.O. 226-L/86/1001/Cus.—In exercise of the powers conferred by section 21(b) of the Customs Act, 1969 (IV of 1969), and section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of this Board's Order No. S.R.O. 291-L/85/939/Cus., dated the 30th June, 1985, the National Board of Revenue is pleased to authorise the delivery without payment of the whole of the customs duties and sales tax chargeable on the goods specified in the Table below, provided that the goods are imported up to the limit of annual import entitlement under the relevant Import Policy Order by a manufacturer approved by, and a certificate to the effect that the imported goods shall be exclusively used for the manufacture of paracetamol from, the Director, Drugs Administration, Government of the People's Republic of Bangladesh.

TABLE

- (1) P-Aminophenol Technical white/slight coloured
- (2) Acetic Anhydride min 98%
- (3) Active Charcoal for dechlorization.

(MD. AZIZUR RAHMAN)
Second Secretary (Customs).

MINISTRY OF FINANCE

Internal Resources Division

(Customs and Sales Tax)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 227-L/86/1002/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and section 4(1) of the Sales Tax Ordinance, 1982 (XVIII of 1982), the Government is pleased to make the following amendment in this Division's Notification No. S.R.O. 215-L/83/788/Cus., dated the 30th June, 1983, namely :—

In the aforesaid Notification, in the Table, against Tariff Heading No. 73.31, for the word "matapins" the words "matapins but including comber pin" shall be *substituted*.

(Customs)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 228-L/86/1003/Cus.—In exercise of the powers conferred by section 14(2) of the Finance Act, 1981 (XI of 1981), the Government is pleased to exempt petroleum products falling under Tariff Headings 27.09 and 27.10 except lubricating oils, other heavy oils and preparations falling under Tariff Heading 27.10 H.1. of the First Schedule to the Customs Act, 1969 (IV of 1969), from the whole of the development surcharge leviable thereon.

By order of the President

(TABARAK ALI)

Additional Secretary.

[Budget 1986-87]

NATIONAL BOARD OF REVENUE

(Customs)

ORDER

Dhaka, the 27th June, 1986.

No. S.R.O. 229-L/86/1004/Cus.—In exercise of the powers conferred by section 21(b) of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorise the delivery of paraformaldehyde without payment of so much of customs duty as is in excess of 20% *ad val.* provided that the goods are imported up to the annual import entitlement limit under the relevant Import Policy Order by an industrial unit for the manufacture of Urea Formaldehyde Thermosetting Moulding Compound.

(MD. AZIZUR RAHMAN)

Second Secretary (Customs).

[Budget 1986-87]

NATIONAL BOARD OF REVENUE

(Customs and Sales Tax)

ORDER

Dhaka, the 27th June, 1986.

No. S.R.O. 230-L/86/1005/Cus.—In exercise of the powers conferred by section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), and section 21(b) of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorise the delivery of nylon filament yarn of 70D/24F and 100D/24F up to a maximum of 1,40,000 lbs. (63,636 kgs.) per annum from the whole of sales tax and from so much of customs duty as is in excess of 10% *ad val.* if imported by M/s. Sonali Nylon Industries Ltd. for the manufacture of stretch nylon yarn.

(DR. RAFIQUL ISLAM)
Second Secretary (Customs).

[Budget 1986-87]

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 231-L/86/1006/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the Third Schedule thereof and in supersession of the Passengers (Non-tourists) Baggage (Import) Rules, 1985, the National Board of Revenue is pleased to make the following rules, namely:—

1. **Short title, application and commencement.**—(1) These rules may be called the Passengers (Non-tourists) Baggage (Import) Rules, 1986.

(2) They shall not apply to tourists and those passengers to whom the Privileged Persons Baggage Rules, 1985, and the Pilgrims Baggage (Import) Rules, 1977, apply.

(3) They shall come into force on the 28th day of June, 1986.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

(a) “baggage” means used or new personal wearing apparel and other personal and household effects of a passenger, provided that such articles are imported for his personal use, or for the use of the members of his family or for making gift, and shall not be sold, advertised or offered for sale or displayed in a shop, whether such articles are exempt from customs duties or not ;

(b) “personal and household effects” means articles ordinarily required by a passenger for his personal and household use but does not include bathroom fittings, tiles, other building materials or fixtures, electric motors and pumps, photocopier, photo enlargers, cyclostyling machine and other office equipments or machines (other than typewriter), arms and ammunitions and motor cycles and motor vehicles ;

(c) “professional effects” means instruments, apparatus, appliances and articles of portable nature ordinarily required for the performance of the professional duty of doctors, dentists, engineers, architects and accountants, but does not include such articles as are specifically excluded in clause (b) and listed under Rule 4.

3. (1) **Duty free personal allowance.**—Irrespective of duration of stay abroad, a passenger is allowed to import on his person or in his baggage the following items of personal use shipped from a country visited by him:—

- (i) wearing apparel and clothing accessories in use ;
- (ii) a hand bag or brief case and toilet requisites in reasonable quantity ;
- (iii) one watch on person and a traveller’s clock ;

- (iv) a set of pens, one cigarette lighter and similar other objects of personal use ;
- (v) jewellery, including imitation—jewellery, on person not exceeding Tk. 5,000·00 in value, or such jewellery as had previously been taken out of Bangladesh under an export certificate issued by Bangladesh Bank or under declaration to customs ;
- (vi) one invalid chair and other physical aids in use ;
- (vii) prizes, medals and trophies earned abroad for distinction in sports, arts and culture, literature and science ;
- (viii) one electric smoothing iron ;
- (ix) one electric hair dryer ;
- (x) one portable camera for still photography (value not exceeding Tk. 6,000·00) and 12 plates or 5 rolls of films..
- (xi) 200 cigarettes, or 50 cigars, or 250 gms of manufactured tobacco or an assortment of manufactured tobacco and cigars not exceeding 250 gms in weight ;
- (xii) foodstuff of value not exceeding Taka 500·00 ;
- (xiii) one bottle or up to $\frac{1}{2}$ gallon of spirituous beverages, that is spirits wines and beer (for a non-Muslim foreign national);
- (xiv) games and sports requisites in use, including an air gun but excluding fire arms and ammunitions, and
- (xv) any used articles previously taken out of Bangladesh under declaration to customs.

(2) **Duty free gift allowance.**—Miscellaneous articles of personal/domestic use, including souvenirs, imported by a passenger in accompanied baggage, not more than six in number of any article, for purpose of making gifts to the members of his family or friends may be allowed clearance as per the following scales of value :—

When continuous stay abroad	Allowance on first visit]	Allowance on second visit during the same calendar year.
1	2	3
	Tk.	Tk.
(a) is 30 days or less	2,000·00	1,000·00
(b) exceeds 30 days	5,000·00	2,500·00

Provided that no such allowance for gift shall be admissible on a passenger's return from the third or subsequent visit abroad during the same calendar year.

4. **Dutiable allowance.**—(1) A passenger arriving from abroad after continuous stay outside Bangladesh for a period specified in column (2) of the Table below, shall, in addition to the allowances admissible under rule 3, be allowed to import, once in a calendar year, personal and household effects up to the aggregate value shown in column (3) thereof:

TABLE

Sl. No.	Duration of stay abroad.	Aggregate value
(1)	(2)	(3)
1	Exceeding fifteen days but not exceeding three months.	Taka five thousand only.
2	Exceeding three months but not exceeding six months.	Taka eight thousand only.
3	Exceeding six months but not exceeding one year.	Taka twelve thousand only.
4	Exceeding one year	Taka twenty thousand only.

Provided that the Collector of Customs having jurisdiction over the customs-station on satisfactory grounds, may allow a passenger to exceed the value ceiling in column (3) of the Table up to a maximum of Taka two hundred and fifty only.

(2) Subject to the value ceiling in column (3) of the Table, a passenger may import articles specified in the List below (not more than one unit of each item) on payment of customs duty at the rates indicated therein:

LIST

	<i>Rates of customs duty.</i>
1. Television set:	
(a) Black and White	50% <i>ad val.</i>
(b) Coloured	50% <i>ad val.</i>
2. Refrigerator	50% on a value of 750.00 taka per 0.0283 cubic metre.
3. Deep freezer	50% on a value of 750.00 taka per 0.0283 cubic metre.
4. Domestic cooker and oven	75% <i>ad val.</i>
5. Vacuum cleaner and floor polisher	100% <i>ad val.</i>
6. Washing machine	100% <i>ad val.</i>
7. Dryer	100% <i>ad val.</i>
8. Dish Washer	125% <i>ad val.</i>
9. Cassette or tape recorder	50% <i>ad val.</i>
10. Two-in-one, whether or not with detachable speaker	50% <i>ad val.</i>
11. Three-in-one	75% <i>ad val.</i>
12. Sewing machine	50% <i>ad val.</i>
13. Knitting machine	50% <i>ad val.</i>

	<i>Rates of customs duty.</i>
14. Table or pedestal fan	75% <i>ad val.</i>
15. Typewriter	25% <i>ad val.</i>
16. Dictaphone	75% <i>ad val.</i>
17. (a) Radio with turntable	75% <i>ad val.</i>
(b) Radio with cassette deck	75% <i>ad val.</i>
(c) Cassette deck with turntable	75% <i>ad val.</i>
(d) Cassette deck	75% <i>ad val.</i>
(e) Amplifier	75% <i>ad val.</i>
(f) Tuner	75% <i>ad val.</i>
(g) Speaker	75% <i>ad val.</i>
(h) Equalizer	75% <i>ad val.</i>
(i) Turntable	75% <i>ad val.</i>
(j) Cabinet	75% <i>ad val.</i>
18. Radiogram	100% <i>ad val.</i>
19. Movie Camera (8 millimetre only)	125% <i>ad val.</i>
20. Slide projector	125% <i>ad val.</i>
21. Movie projector (8 millimetre only)	125% <i>ad val.</i>
22. Air-conditioner or air cooler:	150% <i>ad val.</i>
23. Telephone sets (push button type and short range cordless sets with reception within a radius of max. 200 metres), subject to clearance by the Telegraph and Telephone Board.	100% <i>ad val.</i>
24. Video cassette player or video cassette recorder (either one)	100% on a value of 10,000 taka for a VCR and 6,000.00 taka for a VCP.
25. Blank or recorded video cassettes (not exceeding six in number).	Tk. 300 and Tk. 100 respectively, on each recorded and blank cassette.
26. Video game player for children (not parlour video game) and cassette thereof	100% <i>ad val.</i>
27. Non-professional computer with small memory (other than a standard P.C.)	20% <i>ad val.</i>
28. Crockeries	150% <i>ad val.</i>
29. Cutleries	150% <i>ad val.</i>
30. Utensils	100% <i>ad val.</i>
31. Drapery linen (up to 50 metres)	150% <i>ad val.</i>
32. Wall paper (up to 50 sq. metres)	100% <i>ad val.</i>
33. Other household articles each exceeding Tk. 1,000.00 in value	100% <i>ad val.</i>

(3) Notwithstanding anything contained in this rule, a passenger requiring the use of a computer as a tool in his profession, if returning after a continuous stay abroad exceeding six months, may import a Personal Computer (P.C.), aggregate c & f value of component parts not exceeding Tk. 60,000.00, on payment of duty at 20% *ad val.*

5. **Professional allowance.**—Professional effects may be imported by a passenger returning after a continuous stay abroad exceeding six months, up to an aggregate value of Tk. 10,000.00 over and above the value ceiling prescribed under rule 4, on payment of 25% of the leviable customs duty.

6. **Concession for children.**—Notwithstanding anything contained in these rules, children up to eighteen years of age shall be treated as dependent upon their parents, whether travelling with them or independently, and shall not be entitled to import free of duty anything other than reasonable quantities of personal wearing apparel and clothing accessories and where appropriate, toys and games in reasonable quantity.

7. **Concession for aircrew.**—Aircrew of Bangladesh Biman coming from foreign airports after continuous duty exceeding forty-eight hours may be allowed to import free of duty articles of personal or household use up to an aggregate value of Taka four hundred fifty only.

8. **Concession for ship's crew.**—Crew and officers of vessels arriving from foreign ports may be allowed to clear dutiable items as per rates of duty shown in the LIST if they are signed off, provided that in one calendar year the aggregate value of such items shall not exceed Taka seven thousand and five hundred only.

9. **Conditions for availing concessions under these Rules.**—

- (i) *Declaration to be made:* Where an officer of Customs requires a passenger to make a declaration in writing as to goods imported by him, such passenger shall not be entitled to any baggage concession under these rules unless he makes such a declaration.
- (ii) *Declaration in Form 'A':* In case a passenger has unaccompanied baggage to follow, he shall declare to the effect upon arrival, in Form A and present the form to a Customs officer on duty for authentication.
- (iii) *Time limit for Shipment and Arrival of Goods:* Concessions under these rules shall be admissible on unaccompanied baggage which are shipped within 30 days of the arrival of the passenger in Bangladesh in case of goods arriving by air and within 75 days in case of goods arriving by sea or land and which reach Bangladesh within 60 days and 150 days, respectively:

Provided that when the goods arrive within 60 days prior to the arrival of a passenger, the same shall be detained and may be admitted as baggage for disposal under these rules only upon arrival of the passenger in Bangladesh.

- (iv) *Passport to be produced:* No passenger shall be entitled to exemption or concessions admissible under these rules unless he makes his passport

available to the appropriate officer of customs for examination and for making appropriate entries therein at the time of customs clearance :

Provided that the authorised Assistant Collector of Customs may allow an Advance Entry of the intended imports in the passport of a passenger, if he is satisfied that the passenger will not be available in the country or his passport cannot be produced at the time of clearance of goods and that from documents made available to him, the goods have already been shipped or booked.

10. General conditions :—

- (i) For counting the duration of stay abroad of a passenger, the dates of departure and arrival will be counted as full days.
- (ii) Such items as gold or silver in bar or bullion form, obscene literature, recording, film and pictures and counterfeit currency shall not be allowed clearance under these rules.
- (iii) Notwithstanding anything contained in these rules, such articles as are not considered to be household, personal or professional items, if imported, shall be subject to Import Trade Control and other existing regulations and to payment of normal duty and taxes.

MOBARAK A. MOLLA
First Secretary (Customs).

[Budget 1986-87]

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 232—L/86/1007/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the Third Schedule thereof, and in supersession of the Transfer of Residence (Baggage) Rules, 1982, the National Board of Revenue is pleased to make the following rules, namely:—

1. Short title and commencement.—(1) These rules may be called the Transfer of Residence (Baggage) Rules, 1986.

(2) They shall come into force on the 28th day of June, 1986.

2. Definitions.—In these rules, unless there is anything repugnant in the subject or context,—

(a) 'baggage' means such wearing apparel and household effects of a passenger and his spouse and other members of his family, as have been owned and used abroad by the passenger and his family for not less than one year, and imported from the country of residence abroad for continued use in Bangladesh and are not intended for sale;

(b) 'bona fide transfer of residence' means transfer of the household effects of the passenger and his spouse and other members of his family to Bangladesh for a minimum period of one year after a continuous stay abroad for not less than two years;

(c) 'professional effect' means such equipments, instruments, apparatus and appliances as are ordinarily required by and have been used for not less than one year, by a doctor, dentist, engineer, architect or accountant in his profession and are imported from the country of residence abroad for continued use in Bangladesh and are not meant for sale.

3. Entitlement.—Subject to the other provisions of these rules, on bona fide transfer of residence, a passenger may be allowed to import in his baggage, used personal and household effects up to an aggregate purchase price of Tk. 90,000·00, if continuous residence abroad is 3 years or more, and Tk. 50,000·00, if it is less than 3 years but over 2 years (counted from the date of the passenger's arrival). Value of any new item cleared or intended to be cleared by the passenger within the same calendar year, shall be adjusted against the above value ceilings.

4. Restrictions.—Notwithstanding anything contained in rule 3, building materials and fixtures, including bathroom tiles and fittings, electric motors and pumps, articles of stock in trade, office equipments like photo-copier, photo-enlarger and cyclostyling machine (except a typewriter), fire arms and ammunitions, cinematographic films over 16 mm in width, motor cycles and motor vehicles are not importable under these rules.

5. Dutiable List.—(1) Subject to the value ceilings set under rule 3, used household articles specified in the List below may be imported and cleared on payment of duty shown against each, and items such as used wearing apparel in reasonable quantity may be cleared free of customs duty.

LIST

	<i>Rates of customs duty.</i>
1. Television set :	
(a) Black and White	50% <i>ad val.</i>
(b) Coloured	50% <i>ad val.</i>
2. Refrigerator	50% on a value of 750 00 taka per 0.02832 cubic metre
3. Deep freezer	50% on a value of 750 00 taka per 0.02832 cubic metre
4. Domestic cooker and oven	75% <i>ad val.</i>
5. Washing machine	100% <i>ad val.</i>
6. Dryer	100% <i>ad val.</i>
7. Dish Washer	125% <i>ad val.</i>
8. Cassette or tape recorder	50% <i>ad val.</i>
9. Two-in-one, whether or not with detachable speaker	50% <i>ad val.</i>
10. Three-in-one	75% <i>ad val.</i>
11. Sewing machine	50% <i>ad val.</i>
12. Knitting machine	50% <i>ad val.</i>
13. Typewriter	25% <i>ad val.</i>
14. Dictaphone	75% <i>ad val.</i>
15. (a) Radio with turntable	75% <i>ad val.</i>
(b) Radio with cassette deck	75% <i>ad val.</i>
(c) Cassette deck with turntable	75% <i>ad val.</i>
(d) Cassette deck	75% <i>ad val.</i>
(e) Amplifier	75% <i>ad val.</i>
(f) Tuner	75% <i>ad val.</i>
(g) Speaker	75% <i>ad val.</i>
(h) Equalizer	75% <i>ad val.</i>
(i) Turntable	75% <i>ad val.</i>
(j) Cabinet	75% <i>ad val.</i>

	<i>Rates of customs duty.</i>
16. Radiogram	100% <i>ad val.</i>
17. Movie Camera (8 millimetre only)	125% <i>ad val.</i>
18. Slide projector	125% <i>ad val.</i>
19. Movie projector (8 millimetre only)	125% <i>ad val.</i>
20. Vacuum cleaner and floor polisher	100% <i>ad val.</i>
21. Table or pedestal fan	75% <i>ad val.</i>
22. Air conditioner or air-cooler	150% <i>ad val.</i>
23. Telephone sets (push button type and short range cordless sets with reception facility within a radius of max. 200 meters), subject to clearance by the Telegraph and Telephone Board.	100% <i>ad val.</i>
24. Video cassette player/video cassette recorder (either one)	100% on a value of 10,000.00 taka for a VCR and 6,000.00 taka for a VCP.
25. Blank/recorded video cassettes (not exceeding twelve in number)	Tk. 300 and Tk. 100, respectively, on each recorded and blank cassette.
26. Video game player for children (not parlour video game) and cassettes thereof	100% <i>ad val.</i>
27. Non-professional computer with small memory (other than a standard P.C.)	20% <i>ad val.</i>
28. Crockeries	150% <i>ad val.</i>
29. Cutleries	150% <i>ad val.</i>
30. Utensils	100% <i>ad val.</i>
31. Drapery linen (up to 50 meters)	150% <i>ad val.</i>
32. Wall paper (up to 50 sq. meters)	100% <i>ad val.</i>
33. Other household effects each exceeding Tk. 1000.00 in value	100% <i>ad val.</i>

(2) Notwithstanding anything contained in rule 3, a passenger requiring the use of a computer as a tool in his profession, may import a used Personal Computer (P.C.), aggregate c & f value of component parts not exceeding Tk. 60,000.00 on payment of duty at 20% *ad val.*

6. **Professional allowance.**—Used professional effects may be imported by a passenger up to an aggregate value of Tk. 30,000.00 over and above the value ceiling prescribed under rule 3, on payment of 25% of the leviable customs duty.

7. **Depreciation of value.**—For used articles depreciation of value will be allowed at the rate of 20% for use in the first year and 10% for each subsequent year, subject to a maximum of 50%. Use for more than 6 months in a given year will be considered to be use for one year.

8. **Condonation of breaks.**—Breaks occurring due to short visits by the passenger to Bangladesh in the course of his stay abroad, may be condoned by the Collector of Customs of the arriving customs-station up to an aggregate of 150 days if the continuous stay abroad is 3 years or more and up to 100 days if such stay is over 2 years but less than 3 years.

9. **Conditions for availing concessions under these rules.**—

- (1) A passenger applying for concessions under these rules shall make a true and correct declaration in the form annexed hereto before an officer of customs not below the rank of an Assistant Collector of Customs stating, among others, the reasons for and intended duration of the transfer of residence to Bangladesh and certifying that the goods have been in his family's possession and use for not less than one year.
- (2) The passenger shall produce the passports of himself, his spouse and other members of his family to show that the family as a whole is transferring residence and to enable the officer of customs to make appropriate entries in the passports.
- (3) Not more than one unit of any of the dutiable items specified in the List under rule 5 shall be allowed clearance on payment of concessionary rate of duty under these rules. If professional items are sought to be cleared, proof of profession shall be furnished.
- (4) Notwithstanding anything contained in these rules, such articles as are not considered to be household, personal or professional items, if imported, shall be subject to Import Trade Control and other rules and regulations for the time being in force and to payment of normal duty and taxes.
- (5) A passenger who has availed of concessions under these rules, shall be bound to pay the normal duty and tax on the goods cleared at the time of import, if he should abandon his plans to set up residence in Bangladesh and leave the country in less than one year from the date of his arrival.
- (6) Advance Entry in the passport of the passenger shall not be allowed for clearance of goods on grounds of non-availability of the passenger at the time of clearance of goods.
- (7) Concessions under these rules shall be admissible only on goods which are shipped within 30 days of the passenger's arrival in case of goods arriving by air and within 75 days of his arrival in case of goods arriving by sea or land, and which reach Bangladesh within 60 days and 150 days, respectively.

MOBARAK A. MOLLA
First Secretary (Customs).

MINISTRY OF FINANCE

Internal Resources Division

(Customs)

NOTIFICATION

Dhaka, the 1st July 1986

No. S.R.O. 260-L/86/1008/Cus.—In exercise of the powers conferred by section 18(2) of the Customs Act, 1969 (IV of 1969), the Government is pleased to levy a regulatory duty on the goods specified in column (2) of the Table below and falling within the Tariff Heading Nos. of the First Schedule to the said Act as specified in column (1) of the Table at the rate specified in the Corresponding entries in column (3) of that Table :

TABLE

Tariff Heading No.	Description.	Rate of regulatory duty.
(1)	(2)	(3)
04.02	Powder milk imported in retail packings of up to 2.5 kg.	2½% <i>ad val.</i>
40.11	Bicycle tyres	50% <i>ad val.</i>
51.01, 51.03, 55.05, 55.06, 56.05 and 56.06	} Sewing thread in hanks	10% <i>ad val.</i>
51.01, 51.03, 55.05, 55.06, 56.05 and 56.06	} (i) Plied or twisted yarn or thread other than sewing thread in hanks	15% <i>ad val.</i>
	(ii) Single count yarn	5% <i>ad val.</i>
73.13 and 73.15	} G.P. Sheet	10% <i>ad val.</i>
84.12	Airconditioner or aircooler up to 2 ton capacity including airconditioner or aircooler for motor vehicles	35% <i>ad val.</i>

Tariff Heading No.	Description.	Rate of regulatory duty.
(1)	(2)	(3)
85.01	Electric motor 25% <i>ad val.</i>
87.12	Rim and handle bar of bicycle	.. 25% <i>ad val.</i>

By order of the President
 TABARAK ALI
Additional Secretary.