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

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O 233-L/86/142-Excise.—In exercise of the powers conferred by section 12A(I) of the Excises and Salt Act, 1944 (I of 1944), and in supersession of this Division's Notification No. S.R.O. 311-L/84/119-Excise, dated Dhaka, the 27th June, 1984 the Government is pleased to exempt the goods and services specified in column 2 of Table I and Table II, respectively, from so much of the duties of excise leviable under the items of the First Schedule to the said Act as specified in the corresponding entries in column I in the Tables as in excess of the rate of duty specified in the corresponding entries in column 3 of the Tables, subject to the conditions specified in the corresponding entries in column 2 thereof:

TABLE I

Item No. in part I of the First Schedule to the Excises and Salt Act, 1944.	Description of goods and conditions.	Rate of duty.
1	2	3
Any item of the First Schedule read with section 3B of the Act.	Such goods liable to duty in accordance with section 3B of the Act as containing any article liable to duty under the Act the value of which does not exceed ten per cent. of the value of such goods.	Nil.

1	2	3
01.01	Betelnuts	Nil.
01.02	Coffee	Nil.
01.03(2)	Tea packed out of duty-paid tea, in any kind of package, container or bag on which retail price and weight are legibly, prominently and indelibly printed.	Nil.
01.04	Vegetable non-essential oils	Nil.
01.05	Vegetable products	Nil.
02.01(a)(I)	Biscuits	Ten per cent. of the retail price.
02.01(b)	Bread	Nil.
02.02	Sugar—	
	(a) Confectionery, icing, demerara and candy sugar manufactured in a factory from sugar on which duties of excise have already been paid, subject to the condition that the rules made under the Act are followed.	Nil.
	(b) Khandsari sugar	Nil.
02.03(I)	Aerated waters, all sorts —	
	(a) aerated soda water	
	(i) contents not exceeding 250 millilitres per bottle.	Forty poisha per bottle.
	(ii) contents exceeding 250 millilitres per bottle.	Sixty poisha per bottle.
	(b) other aerated waters—	
	(i) contents not exceeding 200 millilitres per bottle	Sixty poisha per bottle.
	(ii) contents exceeding 200 millilitres but not exceeding 250 millilitres per bottle.	Seventy poisha per bottle.
	(iii) contents exceeding 250 millilitres per bottle.	Taka one and poisha fifty per bottle.
	(c) such aerated waters as are made wholly from juices of indigenous fruits and do not contain any other ingredient, indigenous or imported, except sugar.	Nil.

1	2	3
02·03(2)	Syrups, squashes and fruit juices, all sorts.	Nil.
02·04(1)	Unmanufactured tobacco	Nil.
02·04(2)(i)	Cigars and cheroots	Taka three per hundred cigars or cheroots.
02·04(2) (ii)(a)(i)	Cigarettes manufactured with mechanical aid of any kind—	
	(a) if the retail price is legibly, prominently and indelibly printed on each packet and if such price per ten cigarettes—	
	(i) does not exceed taka one and poisha twenty-five	Taka forty per thousand cigarettes.
	(ii) exceeds taka one and poisha twenty-five but does not exceed taka one and poisha fifty.	Taka fifty-five per thousand cigarettes.
	(iii) exceeds taka one and poisha fifty but does not exceed taka one and poisha seventy-five.	Taka seventy-five per thousand cigarettes.
	(iv) exceeds taka one and poisha seventy-five but does not exceed taka two.	Taka ninety-five per thousand cigarettes.
	(v) exceeds taka two but does not exceed taka two and poisha fifty.	Taka one hundred forty per thousand cigarettes.
	(vi) exceeds taka two and poisha fifty but does not exceed taka three.	Taka one hundred eighty-five per thousand cigarettes.
	(vii) exceeds taka three but does not exceed taka three and poisha fifty.	Taka two hundred thirty-one per thousand cigarettes.
	(viii) exceeds taka three and poisha fifty but does not exceed taka four.	Taka two hundred sixty-four per thousand cigarettes.
	(ix) exceeds taka four but does not exceed taka four and poisha fifty.	Taka two hundred ninety-seven per thousand cigarettes.
	(x) exceeds taka four and poisha fifty but does not exceed taka five.	Taka three hundred thirty per thousand cigarettes.

1	2	3
(xi) exceeds taka five but does not exceed taka five and poisha fifty.		Taka three hundred sixty-three per thousand cigarettes.
(xii) exceeds taka five and poisha fifty but does not exceed taka six.		Taka three hundred ninety-six per thousand cigarettes.
(xiii) exceeds taka six but does not exceed taka six and poisha fifty.		Taka four hundred twenty-nine per thousand cigarettes.
(xiv) exceeds taka six and poisha fifty but does not exceed taka seven.		Taka four hundred sixty-two per thousand cigarettes.
(xv) exceeds taka seven but does not exceed taka seven and poisha fifty.		Taka four hundred ninety-five per thousand cigarettes.
(xvi) exceeds taka seven and poisha fifty but does not exceed taka eight.		Taka five hundred twenty-eight per thousand cigarettes.
(xvii) exceeds taka eight but does not exceed taka nine.		Taka five hundred fifty-five per thousand cigarettes.
(xviii) exceeds taka nine but does not exceed taka ten.		Taka five hundred eighty per thousand cigarettes.
(xix) exceeds taka ten but does not exceed taka eleven.		Taka five hundred ninety-five per thousand cigarettes.
(xx) exceeds taka eleven but does not exceed taka twelve.		Taka six hundred eight per thousand cigarettes.
(xxi) exceeds taka twelve		Taka six hundred eight plus eighty per cent. of the retail price in excess of taka twelve hundred per thousand cigarettes.
(b) (i) cigarettes supplied to passengers of Bangladesh Biman on board a scheduled international flight		Nil.
(ii) cigarettes supplied to Bangladesh Navy for consumption by its personnel on board its vessels		Nil.

1	2	3
02·04(2) (ii) (b)	Cigarettes manufacture manually, that is, without any mechanical aid whatsoever—	
	(a) if made by rolling the tobacco in, or wrapping it with paper but without any filter tip and packed in round bundles containing twenty-five sticks each but without using any box-shaped packet of paper board or thick paper.	Taka fourteen and poisha eighty per thousand cigarettes.
	(b) if made as in clause (a) and packed in box-shaped packet containing not more than twenty sticks each.	Taka thirty per thousand cigarettes.
	(c) if not covered by clauses (a) and (b)	Taka forty per thousand cigarettes.
02·04(4)	Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes.	Nil.
02·05	Glucose and dextrose and preparations thereof.	Ten per cent. <i>ad valorem</i> .
03·01	Cement	Taka two hundred three per metric tonne.
03·02	Salt of all descriptions	Nil.
03·03	Petroleum oil and oil obtained from bituminous minerals, crude.	Nil.
03·04(1)	Petroleum gases and other gaseous hydrocarbons including natural gas, if used in—	
	(a) the generation of power by the Power Development Board and in the production of fertilizer.	Taka fifteen and poisha seventy-two per thousand cubic feet or taka five hundred fifty-five and poisha fifteen per thousand cubic metres.
	(b) Commercial (regular) purpose	Taka forty-seven and poisha two per thousand cubic feet or taka one thousand six hundred sixty and poisha fifty-one per thousand cubic metres.

1	2	3
	(c) Commercial (seasonal) purpose	Taka fifty-seven and poisha seventy-six per thousand cubic feet or taka two thousand thirty-nine and poisha seventy-nine per thousand cubic metres.
	(d) Industrial purpose	Taka thirty-five and poisha seventy-three per thousand cubic feet, or taka one thousand two hundred sixty-one and poisha eighty per thousand cubic metres.
	(e) Domestic purpose	Taka thirty-one and poisha twenty-four per thousand cubic feet or taka one thousand one hundred three and poisha twenty-four per thousand cubic metres.
	(f) Tea Estates	Taka thirty-seven and poisha fifteen per thousand cubic feet or taka one thousand three hundred eleven and poisha ninety-five per thousand cubic metres.
03'05	Furnace oil used by Bangladesh Navy in its vessels.	Nil.
03'06	High speed diesel oil—	
	(a) high speed diesel oil used in tractors, low-lift pumps and tube-wells for agricultural purpose.	Twenty-one poisha per litre.
	(b) high speed diesel oil consumed by the Bangladesh Navy in its vessels.	Nil.
03'07	Diesel oil, not otherwise specified—	
	Light diesel oil consumed by the Bangladesh Navy in its vessels.	Nil.

1	2	3
	Kerosene consumed by the Bangladesh	Nil.
03.09	Navy in its vessels.	
03.11	Petroleum grease—	
	Grease manufactured from imported petroleum grease or from imported lubricating oil.	The difference between the duty of excise leviable and the customs duty paid on the imported petroleum grease or on imported lubricating oil.
03.13	(a) Petroleum lubricating oil, all sorts, if packed in container and if retail price and quantity are legibly, prominently and indelibly printed.	Twenty per cent. of the retail price.
	(b) Lubricating oil, all sorts, unpacked or in bulk, if retail price is advertised widely and displayed prominently at selling places to the satisfaction of the collector.	Twenty per cent. of the retail price.
	(c) In case of clauses (a) or (b), if the lubricating oil is manufactured out of imported base lubricating oil.	The difference between the twenty per cent. of the retail price and the customs duty paid on such imported base lubricating oil.
	(d) Base lubricating oil used in the manufacture of lubricating oil on which duty of excise is levied, subject to the condition that the rules made under the Act are followed.	Nil.
	(e) Lubricating oil used in the manufacture of grease on which duty of excise is levied, subject to the condition that the rules made under the Act are followed.	Nil.
	(f) Lubricating oil manufactured in a factory from lubricating oil on which duty of excise has already been paid, subject to the condition that the rules made under the Act are followed.	Nil.

1	2	3
03.14	Naphtha and other such petroleum products—	
	(a) naphtha used in the generation of power by the Bangladesh power Development Board.	Fifteen poisha per litre.
	(b) solvent naphtha commonly known as Mineral turpentine (MTT).	Thirty-five poisha per litre.
	(c) solvent naphtha commonly known as Special Boiling Point (SBP).	Taka one and poisha twenty per litre.
	(d) solvent naphtha commonly known as Treated Solvent Naphtha (TSN).	Taka four hundred and fifty per metric Tonne.
03.15	Asphalt—	
	(a) ALKATRA, if manufactured out of excise duty paid asphalt or bitumen.	Nil.
	(b) bitumen emulsion, if manufactured out of excise duty paid asphalt or bitumen.	Nil.
03.16	Petroleum products not otherwise specified—	
	(a) mineral oil used for batching of jute	Forty poisha per litre.
	(b) condensate, all sorts, obtained from gas fields.	Taka two and poisha sixty-five per litre.
04.01	Creams and polishes for footwear	Nil.
04.02	Chemical fertilizer	Nil.
04.03	Paints, pigments, varnishes and polishes—	
	(a) dyes	Nil.
	(b) ultramarine blue (Neel)	Nil.
04.03(I)	Paints, pigments, varnishes and polishes	Twenty per cent. of the retail price.
04.04	Perfumery, cosmetics and toilet preparations—	
	(a) agarbattis	Nil.
	(b) attar	Nil.
	(c) tooth powder	Nil.
	(d) coconut oil, not perfumed	Nil.

1	2	3
04.04(I)	Perfumery, cosmetics and toilet preparations—	
	(a) perfumery, cosmetics and toilet preparations, all sorts, whether medicated or otherwise, including soap not falling under item No. 04.05.	Twenty per cent. of the retail price.
	(b) tooth paste	Ten per cent. of the retail price.
	(c) shaving cream	Ten per cent. of the retail price.
	(d) Liquid soap	Five per cent. of the retail price.
04.05(I)	Jute batching soap	Nil.
04.05(1)(i)	Soaps, all sorts	Five per cent. of the retail price.
04.05(2)	Detergents—	
	Jute batching emulsifier manufactured by jute mills in its own factory premises and consumed by itself.	Nil.
04.05(2)(i)	Detergents—	
	(a) jute batching emulsifier	Five per cent. of the retail price.
	(b) other detergents	Five per cent. of the retail price.
04.08	Starch (including dextrin and other form of modified starch), all sorts.	Ten per cent. <i>ad valorem</i> .
04.09	Medicine or medicinal products, all sorts— (a) medicinal contraceptive, sera and vaccine.	Nil.
04.09(I)	Medicine or medicinal products, all sorts	Ten per cent. of the retail price.
04.10	Antiseptic, disinfectant, insecticide, pesticide and germicide, all sorts, other than those used exclusively for agricultural purposes—	
	Dichlorodiphenyltrichloroethane (DDT)	Nil.

1	2	3
04·10(I)	Antiseptic, disinfectant, insecticide, pesticide and germicide, all sorts, other than those used exclusively for agricultural purposes,	Five per cent. of the retail price.
04·13	Oxygen and nitrous oxide gas (whether indissolved condition or not) if used for medical purpose.	Ten per cent. <i>ad valorem.</i>
05·01(I)	(i) PVC and plastic pipes, all sorts, and fittings thereof	Twenty-five per cent. <i>ad valorem.</i>
	(ii) Rexin cloth	Twenty-five per cent. <i>ad valorem.</i>
	(iii) Insulation boards and materials, all sorts.	Fifteen per cent. <i>ad valorem.</i>
	(iv) Telephone and inter-com instruments	Twenty-five per cent. <i>ad valorem.</i>
	(v) Plastic foam sponge	Twenty-five per cent. <i>ad valorem.</i>
	(vi) Plastic bag	Ten per cent. <i>ad valorem.</i>
05·02 (1)	(a) Transmission, conveyor, or elevator belts or belting, all sorts, of vulcanised rubber.	Twenty-five per cent. <i>ad valorem.</i>
	(b) Piping and tubing of unhardened vulcanised rubber.	Twenty-five per cent. <i>ad valorem.</i>
	(c) Latex foam sponge	Twenty-five per cent. <i>ad valorem.</i>
05·02 (2)	(a) Pneumatic tyres and tube:	
	(i) cycle tyres	Five per cent. <i>ad valorem.</i>
	(ii) cycle tubes	Five per cent. <i>ad valorem.</i>
	(b) Re-treated tyres	Nil.
06·01	Tanned leather, all sorts	Nil.
06·02	Products made wholly or partly of leather, other than footwear.	Nil.
07·01	Paper, all sorts—	
	(a) paper, all sorts, except as provided in the following clauses.	Ten per cent. <i>ad valorem.</i>
	(b) newsprints	Nil.
	(c) paper made from such paper on which duty of excise has already been paid.	Nil.
	(d) paper used in the manufacture of paper board on which duty of excise is leviable subject to the condition that the rules made under the Act are followed.	Nil.

1	2	3
07-02	Paper board, all sorts—	
	(a) paper board except as provided in the following clauses.	Fifteen per cent. <i>ad valorem</i> .
	(b) pulp board used in the manufacture of paper or paper board on which duty of excise is leviable subject to the condition that the rules made under the Act are followed.	Nil.
	(c) recycled paper board commonly known as “Khata board” for the drying of which no method other than solar heating is used.	Nil.
08-01	Cotton yarn, twist and thread—	
	(a) Cotton thread made from cotton yarn on which duties of excise have already been paid.	Nil.
	(b) cotton yarn waste, that is to say, such cotton yarn waste, known as hardwaste, as cannot be used for the manufacture of any kind of fabric—	
	(i) not exceeding two and a half per cent. of the total production of cotton yarn in a factory in a financial year.	Nil.
	(ii) exceeding two and a half per cent. of total production of cotton yarn in a factory in a financial year.	Taka one and poisha fifty per kilogram.
	(c) cotton yarn which is subject to any process of sizing, doubling or twisting provided that the duties of excise have already been paid thereon.	Nil.
08.01(I)	Cotton yarn, twist and thread	Taka one and poisha fifty per kilogram.
08.02	Cotton fabrics—	
	(a) fabrics containing not less than ninety per cent. of cotton by weight which are manufactured in a factory about which the National Board of Revenue is satisfied that it is a factory—	Nil.

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- (i) which is equipped with not more than two power looms and is not also equipped with any spinning plant, warp-knitting machine, roller locker machine or such other machine, and
- (ii) the owner whereof, or the wife or husband or any minor child or any relative, dependent on the owner whereof, has direct or indirect financial interest in any other factory as aforesaid:

Provided that a factory is equipped with more than two power looms but not more than four power looms, the exemption from duty shall be limited to the amount leviable in excess of—

- (1) taka twenty-five per month in case of a factory equipped with three power looms, and
- (2) taka seventy-five per month in case of a factory equipped with four power looms.

- (b) fabrics manufactured on a circular knitting machine in the form of garments of the following descriptions:— Nil.

- (i) underwears, all kinds,
- (ii) socks, stockings, and hoses,
- (iii) sweaters and jerseys,
- (iv) mufflers.

- (c) fabrics of the following descriptions—

- (i) surgical absorbent gauze, surgical bandages and lint of loose weave used for surgical and hygienic purpose. Nil.

- (ii) tapes and braids ... Nil.

- (iii) wicks for lanterns, lamps and stoves. Nil.

08.02(1) Cotton fabrics—

Grey (unprocessed) fabrics, all sorts

Thirty-five poisha per square metre.

1	2	3
08.02(2)	Cotton fabrics— Processed fabrics, all sorts	Nil.
08.03	Man-made fibres and yarns— (a) man-made fibres and yarns made in admixture with other fibres and yarns wherein man-made fibres and yarns predominate. (b) man-made fibres and yarns made wholly of man-made fibres and yarns.	Taka one and poisha fifty per kilogram. Nil.
08.04	(a) Fabrics of man-made fibres, all sorts, except as provided in the following clauses. (b) Cut and damaged pieces not exceeding one metre in length. (c) Fabrics manufactured on a circular knitting machine in the form of garments of the following descriptions, provided the retail price is legibly, prominently and indelibly printed or woven on each piece or on a tag or label attached to it— (i) underwears, all kinds, (ii) socks, stockings and hoses, (iii) sweaters and jerseys, (iv) mufflers, (v) caps. (d) Fabrics of man-made fibres which are processed in a factory other than the factory in which they are woven, knitted or otherwise fabricated, provided that the provisions of rule 96 BB of the Excises and Salt Rules, 1944, are followed. (e) Samples of fabrics not exceeding three square metres supplied free of cost by the textile mills to the Bangladesh Standards Institution. (f) Tapsa and braids	Thirty-five poisha per square metre. Twenty per cent. <i>ad valorem</i> . Nil. Nil. Nil.
08.05	Jute manufactures, all sorts— (a) jute manufactures, all sorts, except jute yarn and twine exclusively used for manufacture of jute braids and soles for footwear for export.	Twenty-five per cent. <i>ad valorem</i> .

1	2	3
	(b) jute yarn and twine exclusively used for manufacture of jute braids and soles for footwear for export only, provided the provisions of Chapter X of the Excises and Salt Rules, 1944, are followed.	Nil.
08.06	Woollen yarn—	
	(a) Woollen yarn, all sorts, including knitting wool, as provided in the following clauses.	Ten per cent. <i>ad valorem.</i>
	(b) woollen yarn used in the manufacture of woollen fabrics which are subject to duty for excise and if the rules made under the Act are followed.	Nil.
	(c) knitting wool used in the manufacture of knitted woollen articles which are subjected to duty of excise and if the rules made under the Act are followed.	Nil.
08.07(2)	Blankets and shawls	Five per cent. <i>ad valorem.</i>
03.07(3)	Knitted woollen articles	Ten per cent <i>ad valorem.</i>
03.07(4)	Woollen fabrics not otherwise specified	Ten per cent. <i>ad valorem.</i>
	(a) samples of fabrics not exceeding three square metres supplied free of cost by textile mills to the Bangladesh Standards Institution.	Nil.
08.08	Carpets and floor mats, all sorts—	Ten per cent. <i>ad valorem.</i>
09.01	Glass and glassware, all sorts—	
	(a) glass shells designed for the manufacture of electric bulbs.	Nil.
	(b) glass lenses made from imported glass for spectacles.	Nil.
	(c) laboratory glass and glassware	Nil.
	(d) glass bangles, all sorts	Nil.
	(e) amber glass bottles	Five per cent. <i>ad valorem.</i>

1	2	3
	(f) sheet glass, wired glass and glass whether in the form of plate glass, figured glass or in any other form	Twenty-five per cent. <i>ad valorem.</i>
	(g) other glass and glassware	Ten per cent. <i>ad valorem.</i>
09.02	Chinaware and porcelainware, all sorts—	
	(a) Sanitaryware and glazed tiles	Ten per cent. <i>ad valorem.</i>
	(b) Others	Twenty-five per cent. <i>ad valorem.</i>
09.03	Bricks, all sorts—	
	(a) fire bricks or refractory bricks.	Nil.
	(b) ceramic bricks non-gas burnt.	Taka twenty-five per thousand bricks.
	(c) other bricks non-gas burnt	Taka twenty per thousand bricks.
10.01	Gold and silver and products thereof—	
	(a) gold and product thereof purchased by a manufacturer or a dealer for the purpose of further manufacture including remaking, remodelling or reprocessing, provided they are actually so manufactured subsequently and proper accounts thereof are maintained and the duty thereon at the time of selling the articles so manufactured is paid in the manner laid down in the rules made under the Act.	Nil.
	(b) duty-paid gold in pure form commonly known as "Tezabi" delivered or supplied by a customer to a dealer or manufacturer provided that documentary evidence, authenticated by the proper officer, regarding payment of duty thereon is produced at the time of such delivery or supply and the manufacturer or dealer resumes and preserves the cash memo and enters the transaction in his daily register.	Nil.

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

Explanation—

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

10.02

Metal containers—

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| (a) | metal containers, all sorts, except as provided in the following clauses. | Ten per cent.
<i>ad valorem.</i> |
| (b) | metal containers used for packing kerosene, biscuits, vegetable, non-essential oils or vegetable products, provided the provisions of rules in Chapter X of the Excises and Salt Rules, 1944 are followed. | Nil. |

1	2	3
	(c) metal containers not designed for packing of goods for sale such as trunks and utensils.	Nil.
	(d) storage tanks 	Nil.
	(e) oil tanks for mounting on railway wagons on lorries.	Nil.
	(f) fire extinguishers 	Nil.
	(g) sprayers 	Nil.
	(h) ammunition boxes 	Nil.
	(i) metal containers in flattened or knocked down condition used for the manufacture of metal container on which duty is levied, provided the provisions of the rules in Chapter X of the Excises and Salt Rules, 1944, are followed.	Nil.
10.03	Mild steel products—	
	(a) mild steel products except as provided in the following clauses.	Five per cent. of the Tariff value.
	(b) mild steel products manufactured in a factory other than a re-rolling factory.	Nil.
	(c) crop ends of mild steel bars (commonly known as barends) each not exceeding zero point one metre in length.	Nil.
	<i>Explanation.</i> —Losses occurring in raw materials in the production of mild steel products through re-rolling process as actually take place, subject to a maximum of six per cent. may be reckoned towards calculation of duty.	
10.04	Steel ingots — — —	Nil.
10.05	Stainless steel—	
	(a) products of stainless made wholly or partly of stainless steel except as provided in a following clause.	Ten per cent. <i>ad valorem.</i>
	(b) Stainless steel crockeries and cutleries.	Nil.

1	2	3
10.06	Steel furniture and fixtures	Nil.
10.07	Aluminium fittings and fixtures made wholly or partly of aluminium and parts thereof, including doors, windows, ventilators or their frames and balustrades.	Nil.
10.08	Steel pipe, G.I. pipe, all sorts and fittings thereof.	Fifteen per cent. <i>ad valorem</i> .
10.09	Billets	Nil.
10.10	(a) Nut, bolt and screw, all sorts if manufactured in hot rolled process.	Nil.
	(b) Tower bolt	Nil.
	(c) Others	Five per cent. <i>ad valorem</i> .
11.01(1)(i)	Storage batteries— If the retail price is legibly, prominently and indelibly printed on each battery.	Fifteen per cent. of the retail price.
11.01(2)(i)	Primary cells and primary batteries the retail price of which is legibly, prominently and indelibly printed on each cell or battery—	
	(a) standard size	Taka four and poisha eighty per dozen.
	(b) medium size	Taka three and poisha sixty per dozen.
	(c) penlight size	Taka three per dozen.
11.01(3)	Containers, covers and plates of batteries	Twenty-five per cent. <i>ad valorem</i> .
11.02(1)	Electric bulb, all sorts, the retail price of which is legibly, prominently and indelibly printed on each bulb or its package—	
	(a) bulbs not exceeding 40 watts	Taka six per dozen.
	(b) bulbs exceeding 40 watts but not exceeding 60 watts.	Taka seven and poisha eighty per dozen.
	(c) automobile bulbs and bulbs not covered by clauses (a) and (b).	Taka eighteen per dozen.

1	2	3
11.03(1)	Electrical fluorescent tubes, all sorts, the retail price of which is legibly, prominently and indelibly printed on each tube or its package, cover or container—	
	(a) 122 centimetres 40 watts standard	Taka five and poisha fifty per tube.
	(b) 122 centimetres 40 watts sub-standard	Taka four per tube.
	(c) 61 centimetres 20 watts	Taka four and poish twenty-five per tube.
	(d) 61 centimetres 20 watts sub-standard	Taka two and poisha seventy-five per tube.
11.04(1)	Electric fans—	
	(i) electric fans not exceeding 250 millimetres in diameter.	Taka twelve per fan.
	(ii) electric fans exceeding 250 millimetres but not exceeding 750 millimetres in diameters.	Taka seventy-five per fan.
	(iii) electric fans exceeding 750 millimetres but not 1200 millimetres in diameter.	Taka one hundred and twenty-five per fan.
	(iv) electric fans exceeding 1200 millimetres in diameter.	Taka one hundred and fifty per fan.
11.04(3)	Parts of electric fan	Twenty-five per cent. <i>ad valorem</i> .
11.05(1)(i)	Radio receivers including transistors	Ten per cent. of the retail price.
11.05(2)(i)	Television receivers—	
	(a) if the television receiver produces pictures in black and white and the retail price is legibly, prominently and indelibly printed on the body or package of each such television receiver—	
	(i) when the screen does not exceed 356 millimetres.	Taka three hundred and seventy-five per receiver.
	(ii) when the screen exceeds 356 millimetres but does not exceed 508 millimetres.	Taka seven hundred and fifty per receiver.
	(iii) When the screen exceeds 508 millimetres.	Taka one thousand two hundred and fifty per receiver.

1	2	3
	(b) if the television receiver produces pictures in colour and the retail price is legibly, prominently and indelibly printed on each television receiver or package thereof—	
	(i) when the screen does not exceed 356 millimetres.	Taka one thousand and two hundred per receiver.
	(ii) when the screen exceeds 356 millimetres but does not exceed 508 millimetres.	Taka two thousand per receiver.
	(iii) when the screen exceeds 508 millimetres	Taka three thousand per receiver.
11.06	Electrical goods, apparatus, appliances, equipments and fittings, including lighting fittings and covers thereof except—	Nil.
	(a) socket, plugs, holders (all sorts), switches (other than main switches), bridges, chokes or ballasts and cutouts of not exceeding fifteen amperes; and	
	(b) brackets, calling-bells, ceiling-roses, lighting fittings and covers thereof.	Nil.
11.07	Electrically operated gramophones, record players and other sound recording and reproducing machines.	Nil.
11.08	Gas apparatus and appliances—Gas stoves, gas cookers and cooking ranges with not more than two burners and spare parts thereof.	Nil.
11.09	Wires and cables—	
	(a) insulated electric wires and cables including enamelled electric winding wires no care of which has a cross sectional area of less than 8 square millimetres falling under heading No. 85.23 of the First Schedule to the Customs Act, 1969 (IV of 1969).	Ten per cent <i>ad valorem</i> .
	(b) Others	Twenty per cent <i>ad valorem</i> .
	(c) such electric copper wire as is not used for electrical purpose, provided the provisions of rules 192 to 196 of the Excises and Salt Rules, 1944, are followed.	Nil.

1	2	3
11.10(a)	Bus, Truck and Lorries and Chasis thereof	Nil.
11.10(b)	Jeep	Five per cent. <i>ad valorem</i> .
12.01	Gramophone records, all sorts ...	Nil.
12.03	Footwear— footwear made wholly or partly of cellophane, plastic or resin materials, or of rubber and synthetic or artificial rubber, or of leather or synthetic leather the value of which does not exceed taka one hundred per pair.	Nil.
12.03(D)	Footwear, all sorts, manufactured mechanically, the retail price of which is legibly, prominently and indelibly printed or embossed on each pair.	Ten per cent. of the retail price.
12.04	Wooden furniture, all sorts	Nil.
12.06	Asbestos cement products, all sorts ...	Nil.
12.07	Wood and articles of wood— (a) plywood for tea chests when cut to size in panels or shooks and packed in-sets and supplied by the manufacturer thereof directly to a tea factory or a tea warehouse for packing tea. (b) plywood used for manufacture of boxes for export of tobacco when cut to size of the following descriptions in panels or shooks and packed in-sets and supplied by the manufacturer thereof directly to the exporter for packing tobacco for export.	Nil. Nil.
Description of boxes—		
Box (5 ply)		
Size 48" × 30" × 29"		
Top 48" × 29" × 2"		
Side 48" + 29½" × 2"		
Capacity : 300 kg. per box.		
	(c) others	Ten per cent.

1	2	3
12.08	Cinematographic films—	
(a) cinematographic film not exceeding five hundred feet or one hundred fifty-two point for three metres in length.		Nil.
(b) cinematographic film for educational and advertisement purpose.		Nil.
(c) News film		Nil.
(d) others		Taka one lakh per film.

TABLE II
SERVICES

Item No. in Part II of the First Schedule to the Excises and Salt Act, 1944.	Description of services and conditions.	Rate of duty.
1	2	3
13.01	Services rendered by hotel and restaurants—	
	(a) all services, facilities and utilities supplies and merchandise excluding accommodation, food and drinks.	Nil.
	(b) when the meals are provided by a hotel or a restaurant to its staff free of charges.	Nil.
	(c) when the meals are provided by the cheap canteen of an industrial or commercial concerned for its workers.	Nil.
	(d) when such services are rendered by mess, hostels and guest houses which are run by their members for their mutual interest only.	
	(e) when such services are rendered by a club other than a night club which fulfils the following conditions, namely—	Nil.
	(i) it is a registered club under any law for the time being in force and it has a constitution of its own;	
	(ii) the constitution of the club provides for admission fee and monthly subscription for its members;	
	(iii) the entrance to the club is restricted to the members only;	
	(iv) the income, if any, earned by the club is spent for the welfare of the members of the club.	

1	2	3
	(f) restaurants dealing wholly or principally in sweet-meats.	Nil.
13.01(1)	Services rendered by hotel and restaurant—	
	(a) accommodation, food and drinks provided or rendered by a hotel or a hotel with a restaurant in its premises which serves alcoholic drinks or holds floor shows of any description on any day or night in a year.	Twenty per cent. of the charges.
	(b) accommodation, food and drinks provided or rendered by a hotel which does not serve alcoholic drinks nor exhibit floor shows and where the daily rent of any rooms or apartment with or without service charges on account of breakfast or airconditioning exceeds taka fifty on any day during a year.	Ten per cent. of the charges.
	(c) when the daily rent of any room or apartment of a hotel with or without service charges on account of breakfast or airconditioning does not exceed taka fifty and where no alcoholic drinks are served or floor shows exhibited on any day or night during a year.	Nil.
13.01(2)	Services rendered by restaurants—	
	(a) food and drinks provided or rendered by a restaurant which serves alcoholic drinks or holds floor shows of any description on any day or night in a year.	Twenty per cent. of the charges.
	(b) food and drinks provided or rendered by a restaurant which does not serve alcoholic drinks nor exhibit floor shows, and where the gross sale exceeds taka fifty thousand per month or taka six lakhs per year.	Ten per cent. of the charges.
	(c) when the gross sale of a restaurant where no alcoholic drinks are served or floor shows exhibited does not exceed taka fifty thousand per month or taka six lakhs per year.	Nil.

1	2	3
13.02	Services rendered by decorators and caterers.	Nil.
13.03	Services rendered by cinema houses or other enterprises providing entertainments—	
	(a) when the entertainment is provided by an enterprise other than cinema house.	Nil.
	(b) when the entertainment is provided to the personnel of the defence services and their wives and children by an entertainment managed by any defence authority.	Nil.
	(c) when the Collector of Excise is satisfied that an entertainment provided beyond the declared show hours is devoted to promote educational, scientific, philanthropic, religious or charitable purposes and organised by a genuine non-profit making body or enterprise.	Nil.
	(d) when the entertainment is provided to the defence service personnel producing proper identification card at the time of entrance to an entertainment managed by a non-defence concern.	Nil.
	(e) when the charge for admission to an entertainment of a film show provided by a cinema house is below taka one.	Nil.
	(f) when the charge for admission to an entertainment of a film show provided by a cinema house is taka one or more.	one hundred per cent. of such charges.
13.04	Services rendered by automobile garages and workshops.	Nil.
13.05	Services rendered by bank	Nil.

By order of the President

S. M. AKRAM
Additional Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 234.L/85/143-Excise.—In exercise of the powers conferred by section 12A(1) of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to exempt Soya Protein Biscuits falling under Item No. 02.01 of the First Schedule to the said Act from the payment of the whole of the duty of excise leviable thereon till the 30th June, 1987.

By order of the President

S. M. AKRAM

Additional Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 235-L/86/144.Excise.—In exercise of the powers conferred by section 12A(1) of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to exempt hand made paper falling under Item No. 07.01 of the First Schedule to the said Act from the payment of the whole of the duty of excise leviable thereon till 30th June, 1987.

This Notification shall take effect on the 1st day of July, 1986.

By order of the President

S. M. AKRAM
Additional Secretary.

[Budget 1986-87]

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 236-L/86/145-Excise.—In exercise of the powers conferred by section 12A(I) of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to exempt all goods except the items mentioned in the schedule below from the whole of duties of excise leviable under the said Act:

Provided that the goods are manufactured on a cottage industry basis:

Explanation—For the purpose of this Notification, “cottage industry” means an enterprise not being owned by a Joint Stock Company which fulfils the following conditions, namely:—

- (a) it is basically an enterprise in which the owner is investor, a full-time worker and the actual entrepreneur;
- (b) the capital invested in plant, machinery and equipments does not exceed Taka one lakh at any time during the year;
- (c) the number of workers including the owner and the members of his family, that is, his parent, wife, sons and daughters dependent on him and employed in the factory, whether working full-time or part-time and whether for or without any wages, remuneration or compensation in cash or otherwise, shall not on any one twenty-four hour day during the year exceeds fifteen; and
- (d) the owner of the factory or any member of his family as specified in clause (c) does not own any other industrial or commercial enterprise either in his own name or in the name of any other person dependent on him.

Schedule.

01.03	Tea
02.04 (2) (ii) (a) (i)	Cigarettes
02.04 (2) (ii) (b)	Biris
04.03	Paints, Pigments, Varnishes & Polishes.
04.09 (i)	Medicine
04.10	Antiseptic & Disinfectant
04.04	Toothpaste
09.03	Bricks
10.01	Gold

By order of the President

S. M. AKRAM

Additional Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 237-L/86/146-Excise.—In exercise of the powers conferred by section 12A(I) of the Excises and Salt Act, 1944 (I of 1944), and in supersession of this Division's Notification No. S.R.O. 413-L/82/76-Excise, dated the 9th December, 1982, the Government is pleased to exempt such additional production of manufacturing units in respect of the following goods specified in the First Schedule to the said Act, from the payment of twenty-five per cent. of the duty of excise leviable thereon as may be produced in excess of the yearly sanctioned capacities of the respective manufacturing units as determined by the Ministry of Industries and communicated to the National Board of Revenue, namely:—

Item No.	Description of goods.
01.03(2)(i)	Packet tea.
02.05	Glucose and dextrose and preparations thereof.
04.05(I)(i)	Soap.
04.07	Safety Matches.
04.08	Starch, all sorts, produced mechanically.
05.02(2)(a)(i) and (ii)	Cycle Tyres and Cycle Tubes.
07.02	Duplex Board.
09.01	Amber Glass Bottles.
10.03	Mild Steel products.
10.08	G. I. pipes and fittings.
11.01(I)(i)	Storage Batteries.
11.01(2)(i)	Dry Cell Batteries.
11.02(I)	Electric Bulbs.
11.04(I)	Electric Fans.
11.09	Electric wires and cables, all sorts.

By order of the President

S. M. AKRAM

Additional Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 238-L/86/147-Excise.—In exercise of the powers conferred by section 12A(1) of the Excises and Salt Act, 1944 (I of 1944), and in supersession of this Division's Notification No. S.R.O. 145-L/84/117-Excise, dated, the 16th April, 1984, the Government is pleased to exempt all the excisable goods falling under Item Nos. 01·01 to 12·09 of the First Schedule to the said Act and supplied to an organisation after a successful bidding in the international or local tender, the payment of which shall be received in foreign currency, from the whole of excise duty leviable thereon subject to the following conditions, namely :—

- (a) that the manufacturer shall immediately inform the fact of the acceptance of his bid by the proper authority in the international or local tender mentioning the quality, quantity and value of the excisable goods along with the copy of the tender notice or copy of the bid and of other papers to the concerned Collector of Excise showing full arrangements for the delivery of the goods and the payment as agreed upon;
- (b) that the foreign currency so received by the manufacturer against the supply of the excisable goods shall not be eligible to be further utilized for purchase of other excisable goods free of duty; and
- (c) that the manufacturer shall furnish an undertaking to the concerned Collector of Excise to the effect that he shall be liable to pay the excise duty on the goods so delivered and, in addition, shall be liable to any legal action for his failure to produce within ninety days of his completion of delivery, a certificate from the Bangladesh Bank showing full receipt of the bid amount in foreign currency.

By order of the President

S. M. AKRAM

Additional Secretary.

MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE
(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 239-L/86/148-Excise.—In exercise of the powers conferred by section 3(4) of the Excises and Salt Act, 1944 (I of 1944) read with section 37 thereof, and in supersession of this Board's Notification No. S.R.O. 333-L/83/104-Excise, dated the 29th August, 1983, the National Board of Revenue, with the prior approval of the Government is pleased to make the following rules for the levy and collection of duty on the capacity of the cinema houses rendering service, in lieu of the duty of excise leviable on such services under sub-section (1) of the said section, namely:—

THE EXCISE DUTY ON CAPACITY (CINEMA HOUSE) RULES, 1986

1. These rules may be called the Excise Duty on Capacity (Cinema House) Rules, 1986.
2. In these rules, unless there is anything repugnant in the subject or context,—
 - (a) "Act" means the Excises and Salt Act, 1944 (I of 1944) ;
 - (b) "airconditioned cinema" means any cinema house having device for conditioning or cooling air inside that cinema house for any day in a calendar year;
 - (c) "Form" means a form annexed to these rules;
 - (d) "instrument of admission" means a ticket, complimentary pass or card, sold or issued by the management for the purpose of admission to a cinema house ;
 - (e) "management" means the owner, proprietor, manager or any person responsible for the management and conduct of business in respect of a cinema house;
 - (f) "proper officer" means the Superintendent of Excise having jurisdiction.

3. Notwithstanding anything contained elsewhere in these rules, the duty of excise on services rendered by a cinema house shall be paid in the manner as laid down in these rules.

4. No management shall render services unless it obtains a licence on payment of a licence fee of fifty taka, executes a bond and furnishes a security deposit of one thousand taka.

5. No person shall be admitted to a cinema house while showing a film without an instrument of admission in Form 'A' showing therein the total amount of charges for admission and every such instrument shall be divided into three parts by means of either perforation or by a printed vertical line. A class-wise serial number shall be printed on all parts of each such instrument.

6. The management shall maintain in Form 'B' a daily account of all entertainments provided or rendered by such management and shall, within seven days of closure of each month, submit to the proper officer a monthly return in Form 'C'.

7. The proper officer or any other officer authorised by him in this behalf may enter any place of the cinema house while screening a film or at any other reasonable time with a view to seeing whether the provisions of the Act and these rules are being complied with.

8. If the management does not furnish the monthly return under rule 6, the proper officer may serve a notice upon the management requiring it to furnish the return or the returns due, within such period, being not less than seven days, as may be specified in the notice and the management shall thereupon submit the return or returns so required within the said period.

9. (1) Duty payable by a cinema house shall be determined with reference to—

- (i) the total number of declared class-wise seating arrangements provided by the management for the film show;
- (ii) the class-wise declared charges for instrument of admission; and
- (iii) the number of shows held during different days of the week, at the appropriate rate or rates of duty in force at the time of admission to a film-show but the amount thus arrived at shall be reduced to—
 - (a) fifty-five per cent. of the amount in case of airconditioned cinema house in Dhaka Metropolitan Area;
 - (b) forty per cent. of the amount in case of non-airconditioned cinema houses in Dhaka Metropolitan Area;
 - (c) fifty per cent. of the amount in case of airconditioned cinema houses within Chittagong Metropolitan Area;
 - (d) forty per cent. of the amount in case of non-airconditioned cinema houses within Chittagong Metropolitan Area;
 - (e) thirty-five per cent. of the amount in case of air-conditioned cinema houses within municipal areas of Divisional headquarters of Khulna and Rajshahi;

- (f) thirty per cent. of the amount in case non-airconditioned cinema houses within municipal areas of Divisional headquarters of Khulna and Rajshahi;
- (g) thirty per cent. of the amount in case of cinema houses situated within municipal areas of Narayanganj, Comilla, Sylhet, Mymensingh, Rangpur, Dinajpur, Bogra, Pabna, Kushtia, Jessore and Barisal;
- (h) twenty per cent of the amount in case of cinema houses situated within municipal areas of the district headquarters, not mentioned elsewhere in these rules;
- (i) such per cent. of the amount as has been laid down for the nearest municipal area in case of the cinema houses situated within one kilometre from the boundary line of the municipal areas mentioned in clauses (a) to (h);
- (j) ten per cent. of the amount in case of cinema houses situated in all other areas :

Provided that the cinema house shall prominently display throughout the year in the main entrance or in the main lobby of the cinema hall the class-wise total number of seats, the rates of instruments of admission and the shows that are screened on different days of the week;

Provided further that a cinema house which was not functioning at the time these rules came into force and subsequently started functioning, the duty shall be payable by such a cinema house at such amount as may be determined under these rules with effect from the date the cinema house starts functioning.

Provided further that no reduction of amount shall be allowed under this rule on account of closure of the cinema houses due to yearly holidays, strike, bad weather, electricity failure, or for exemption granted to the defence personnel, or for accident, natural calamities or any other unforeseen reasons.

(2) For the purposes of sub-rule (1), every management shall make a declaration of its class-wise total number of seating arrangement, number of shows held on different days of the week and the class-wise total charge for instruments of admission to the Deputy Collector of Excise or the Assistant Collector of Excise having jurisdiction at the latest by the 15th day of December each year and the Deputy Collector of Excise or the Assistant Collector of Excise, as the case may be, shall then fix the duty on annual capacity of a cinema house or the next calendar year:

Provided that the management of a cinema house shall not increase or decrease the charge of admission fee, number of seats or the number of shows without prior permission of the Deputy Collector of Excise or the Assistant Collector of Excise, as the case may be, and if the admission fee, number of seats or the number of shows are altered, the Deputy Collector of Excise or the Assistant Collector of Excise, as the case may be, shall re-fix the duty on capacity of the cinema house.

10. No management shall provide or render services without payment in advance of duty fixed under rule 9 on the 1st, 8th 16th and 24th days of a month for the weeks following such dates and if the duty of any period

is not paid by due date, the management shall be liable to pay an additional duty equal to five per cent. of the duty due for every month or part thereof for delay in making the payment.

11. The management, after depositing the duty in Treasury or Sub-Treasury through challans, shall send the duplicate copy of the receipted challans to the proper officer on the 1st, 8th, 16th and 24th day of the month.

12. If any management is aggrieved with the fixation of duty on annual capacity, it may make an application to the Government within thirty days of such fixation for review by a Standing Tribunal constituted for the purpose under section 3(6) of the Act, and the decision of the Standing Tribunal confirming, reducing or increasing the capacity shall be final.

13. The provisions of rules 9, 52, 224 and 229 of the Excises and Salt Rules, 1944, shall not apply to the management.

14. If any management contravenes any of the provisions of these rules shall, without prejudice to any other action which may be taken under the Act or the rules, be liable to a penalty which may extend to ten thousand taka or ten times the amount of duty involved, whichever is greater.

FORM 'A'

Specimen for Instrument of Admission

(See rule 5)

Name of the establishment with location.		Name of the establishment with location.		Name of the establishment with location.	
Sl. No.	Date	Sl. No.	Date	Sl. No.	Date
Show	Class	Show	Class	Show	Class
Admission fee		Admission fee		Admission fee	
Other charges		Other charges		Other charges	
Excise duty		Excise duty		Excise duty	
Total		Total		Total	

FORM

Daily Account Register of Entertainment

(See

Date	Name of the film screened.	No. of shows held.	Particulars of instrument		
			Class I		
			Rate.	Total number of instruments issued.	Total amount of charges.
1	2	3	4(a)	4(b)	4(c)

N.B.—Additional columns may be added according to

'B'

provided by the Management.

rule 6)

of admission issued.						Remarks.
Class II			Class III			
Rate	Total number of instruments issued.	Total amount of charges.	Rate	Total number of instruments issued.	Total amount of charges.	
5(a)	5(b)	5(c)	6(a)	6(b)	6(c)	7

number of classes provided.

Encl ; SRO 149-Excise

FORM

Monthly Statement of Instruments of

(See

No. of Shows held.	Name of Class.	Particulars of instruments				
		Class I			Class II	
		Rate.	Total number of instruments issued.	Total amount of charges.	Rate	Total number of instruments issued.
1	2	3(a)	3(b)	3(c)	4(a)	4(b)

I do hereby declare that above particulars

N.B.—Additional columns may be added to accommodate number of classes

Name of the Cinema Hall.....

Month.....

'C'

Admission and particulars of charges thereof.

rule 6)

of admission issued.

Total amount of charges.	Class III			Total		Remarks.
	Rate.	Total number of instruments issued.	Total amount of charges	Total number of instruments issued.	Total amount of charges	
4(c)	5(a)	5(b)	5(c)	6(a)	6(b)	7

are correct to the best of my knowledge.

in the cinema house.

*Signature of the owner of the Cinema house
or his authorised agent.*

S.M. AKRAM
Member (Excise),

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986

No. S.R.O. 240-L/86/149-Excise.—In exercise of the powers conferred by section 3(4) of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, and in supersession of this Board's Notification No. S.R.O. 434-L/80/29-Excise, dated the 10th December, 1980, the National Board of Revenue, with the prior approval of the Government, is pleased to make the following rules for the levy and collection of the excise duty on the basis of the capacity of the manufacturing units of bricks other than ceramic bricks in lieu of the excise duty leviable on such bricks under sub-section (1) of the said section, namely:—

1. (1) These rules may be called the Excise Duty on Capacity (Bricks) Rules, 1986.

(2) These rules shall apply to bricks other than ceramic bricks.

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

- (a) "assessing officer", in relation to the assessment and collection of duty for the purposes of these rules, means an excise officer not below the rank of an Inspector of Excise within whose jurisdiction the manufacturing unit is situated;
- (b) "manufacturing unit" means any brick field or premises or place used in manufacturing bricks;
- (c) "section" means a kiln of oval or round shape constructed for the purpose of burning bricks by means of any fuel including gas and having two chimnies of a height of twenty-seven to twenty-nine feet approximately or having one chimney of a height of fifty-four to sixty feet approximately;
- (d) "management" means the owner, manager, lease holder or any other person, by whatever designation known, responsible for the management or conduct of the production or business of any manufacturing unit of bricks.

3. The yearly production capacity of a section for the purpose of levy of excise duty shall be determined on the basis of its total quantum of production during a manufacturing season approximately from November to June minus allowances for wastage and sub-standard products which cannot be used in any kind of construction.

4. On the basis of the guiding principle as contained in rule 3, the average yearly total production of a section shall be taken to be ten lakh bricks, and the average yearly production capacity of a section shall, for the purpose of levy of excise duty, be fixed at six lakh quality bricks; and the duty on a section shall thus be twelve thousand taka in relation to the bricks burnt other than by natural gas and sixty thousand taka in relation to the bricks burnt by natural gas.

5. Notwithstanding anything contained in rules 174 and 176 of the Excises and Salt Rules, 1944, every management shall take out a licence in Form L-4 from the proper officer on payment of a fee of one hundred taka and on execution of a bond in Form B-2 with a security deposit of one thousand taka only.

6. Every management opting to pay the excise duty under these rules shall intimate his option to the assessing officer in the following form:—

OPTION FOR PAYMENT OF EXCISE DUTY UNDER CAPACITY
(BRICKS) RULES, 1986.

To

The Superintendent Inspector of Excise

.....Range

.....Circle.

I/We.....of.....

Post Office.....Police Station.....

District.....do hereby exercise my/our option to pay excise duty under the Excise Duty on Capacity (Bricks) Rule, 1986 in lieu of payment of excise duty leviable under section 3(1) of the Excises and Salt Act, 1944, and declare that my/our manufacturing unit has section/sections.

I/We further declare that the statement made above are true to my/our knowledge and belief and undertake to pay a yearly amount of duty oftaka at the rate of twelve thousand taka in relation to the bricks burnt other than by natural gas and sixty thousand taka in relation to the bricks burnt by natural gas per Section per year in one instalment or in two equal instalments in accordance with the provisions of rule 9 of these rules.

Place and date.....Signature of the management
with seal.

7. Every management shall intimate the assessing officer the date of commencement of production in his manufacturing unit at least 15 days before such commencement of each manufacturing season. Every management shall similarly intimate the date of suspension or closure of production at least 15 days before such suspension or closure.

8. Every management shall submit a monthly return to the assessing officer in the following form every month during the manufacturing season which approximately starts in November and closes in June :—

MONTHLY RETURN OF MANUFACTURING UNIT OF BRICKS OTHER THAN CERAMIC BRICKS FOR THE MONTH OF

.....19.....

1. Name of the manufacturing unit.....
2. Full address.....

Date of commencement of production.	Number of section.	Duty payable.	Duty paid.	Date and number of T. R. Challan.	Duty, due if any.
1	2	3	4	5	6

Date

Signature of management.

9. The amount of excise duty payable by the management under rule 4 shall be paid by such management in lump sum by the 28th February or in two equal instalments payable by the 31st day of December and 31st day of March, respectively of the same financial year:

Provided that if the management who opted to pay the excise duty under these rules closes down the manufacture of bricks at any time during the manufacturing season shall pay the balance duty due before such closure in lump sum.

10. The management shall pay the excise duty by means of a Treasury challan under head "14—Excise duty—Duty on bricks other than ceramic bricks" a copy of which shall be forwarded to the assessing officer for record. In case of failure by management to pay the excise duty within the stipulated time mentioned in rule 9, the assessing officer shall issue a demand notice and the excise duty shall be paid within such period as may be specified in the demand notice asking for such payments; and if the management fails to pay the excise duty within the period specified in the demand notice his option shall be treated to have been cancelled and the provisions of rule 96MMM shall apply forthwith.

11. Notwithstanding anything contained in any other rules or orders for the time being in force, no Government Department or body corporate established by or under any law and any office, establishment or organisation under it shall pay the bills due to the suppliers of bricks unless they submit documents or proof in support of payment of excise duty, duly authenticated by an excise officer, not below the rank of a Superintendent of Excise.

12. *Penalty.*—A breach of these rules shall be punishable with a penalty which may extend to ten thousand taka or ten times the amount of duty involved whichever is greater, and with confiscation of the goods in respect of which such breach is committed.

(MD. JOHRUL HOQUE)

Second Secretary.

MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 241-L/86/150-Excise.—In exercise of the powers conferred by rule 235 of the Excises and Salt Rules, 1944, and in supersession of this Board's Notification No. S.R.O. 313-L/84/121-Excise, dated the 27th June, 1984, the National Board of Revenue is pleased to specify that the provisions of Chapter XV of the said Rules shall apply to all goods falling under PART I of the First Schedule to the Excises and Salt Act, 1944, except the following:—

02.01 (a)	Biscuits
02.04(2)(ii) (a)	Cigarettes
04.07	Matches.

S. M. AKRAM
Member.

MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE

(*Excise*)

NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 242-L/86/151-Excise.—In exercise of the powers conferred by section 3(4) of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, and in supersession of this Board's Notification No. S.R.O. 392-L/85/140-Excise, dated the 2nd September, 1985, the National Board of Revenue, with the prior approval of the Government, is pleased to make the following rules for the levy and collection of duty on the capacity of the video cassette shops rendering excisable services, in lieu of the duty of excise leviable on such services under sub-section 1(1) of the said section, namely:—

1. (1) These rules may be called the Excise Duty on Capacity (Video Cassette Shops) Rules, 1986.

(2) They shall apply to all video cassette shops.

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

(a) "Act" means the Excises and Salt Act, 1944 (I of 1944);

(b) "management" means the owner, manager, partner or any other person, by whatever designation known, responsible for the management or conduct of the business by the video cassette shops;

(c) "video cassette" means recorded cassettes which are capable of being shown or exhibited.

3. (1) The capacity of a video cassette shop, for the purpose of levy of excise duty, shall be determined on the basis of total number of cassettes held by that shop on the expiry of the quarter to which it relates.

(2) For the purpose of sub-rule (1), every management shall make a quarterly declaration of its average number of cassettes held in the previous quarter to the Deputy Collector of Excise or the Assistant Collector of Excise having jurisdiction at the latest by the 7th day of July, 7th day of October, 7th day of January and 7th day of April each year and the Deputy Collector

or the Assistant Collector, as the case may be, shall then fix the capacity duty of a video cassette shop on the average number of cassettes for the previous quarter :

Provided that the minimum capacity of a video cassette shop shall be taken to be one thousand for Dhaka and Chittagong Metropolitan Areas and two hundred fifty cassettes for other places :

Provided further that the management of a video cassette shop shall immediately intimate the Deputy Collector or the Assistant Collector of any increase at any time in the number of cassettes.

Explanation.—For the purpose of sub-rule (2), “average number of cassettes” shall be calculated on the number of cassettes held on the first day and the last day of the quarter divided by two.

4. Every management shall take out a licence in Form L-7 from the Deputy Collector of Excise or the Assistant Collector of Excise having jurisdiction on payment of a licence fee of fifty taka and on execution of a bond in Form B-2 with a security deposit of one thousand taka only and the licence shall be renewed every three years.

5. (1) The amount of excise duty calculated on the basis of declaration of the management under rule 3(2) shall be paid by the management into the treasury or sub-treasury under Head “14—Excise duty—Duty on video cassette” and the duplicate copy of the challan shall be sent along with the declaration to the Deputy Collector of Excise or the Assistant Collector of Excise, as the case may be, and any additional duty assessed under rule 3(2) shall be paid within 15 days of the issue of the fixation order.

(2) The management shall be liable to pay an additional duty equal to five per cent. of the duty due for every month or part thereof for delay in making the payment and such delay shall also amount to breach of these rules for which, the licence issued under rule 4 shall be liable to be revoked.

6. If any management is aggrieved with the fixation of duty on capacity, it may make an application to the Government within thirty days of such fixation for review by a Standing Tribunal constituted for the purpose under section 3(6) of the Act and the decision of the Standing Tribunal confirming, reducing or increasing the capacity shall be final :

Provided that before submission of any such application under this rule, the amount of duty so fixed shall be deposited by the management pending decision on the application.

7. Every management shall at all reasonable times, on demand by an officer of excise not below the rank of an Inspector duly authorised by the Deputy Collector of Excise or the Assistant Collector of Excise, as the case may be, produce to that officer all books and records maintained by the management in connection with any video cassettes and shall allow such officer to inspect and to take account of the same or to remove the same for the purpose of examination or enquiry.

8. Every management shall maintain a register of video cassettes and a registered of members of the video cassette shop in the following forms:—

1. REGISTER OF VIDEO CASSETTES

1. Name of the shop

2. Full address

Sl. No.	Name of the film.	No. of prints.	Date of procurement.
1	2	3	4

2. REGISTER OF MEMBERS

1. Name of the shop

2. Full address

Sl. No.	Name of members.	Date of membership.	Remarks.
1	2	3	4

9. Every management shall submit a quarterly return in triplicate to the Assessing Officer in the following form :—

QUARTERLY RETURN OF VIDEO CASSETTE SHOP
FOR THE QUARTER ENDING.....

1. Name of the shop.....
2. Full address.....

Opening balance as on..	No. of cassettes procured during the quarter.	Average number of cassettes.	Duty payable.	Date & No. of T. R. Challan of duty paid.	Remarks.
1	2	3	4	5	6

I/We declare that the particulars given above are true to the best of my/our knowledge.

Date.....

Signature of the management.

Seal of the shop

10. The provisions of rules 9, 52, 52A, 224 and 229 of the Excises and Salt Rules, 1944, shall not apply to the management.

11. If any management contravenes any of the provisions of these rules shall, without prejudice to any other action which may be taken under the Act or the Excises & Salt Rules, 1944, be liable to a penalty which may extend to ten thousand taka or ten times the amount of duty involved, whichever is greater.

(MD. JOHRUL HOQUE)
Second Secretary.

MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE
NOTIFICATION

Dhaka, the 27th June, 1986.

No. S.R.O. 243-L/86/152-BTT.—In exercise of the powers conferred by section 4(1) of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), and in supersession of this Board's Notification No. S.R.O. 338-L/83/108/BTT, dated the 31st August, 1983, the National Board of Revenue is pleased to declare the following goods and services to be the goods and services in respect of which the turnover tax shall be chargeable; namely :—

1. Services rendered by automobile garages and workshops.
2. Sweetmeats.
3. Services rendered by shipyards and dockyards.
4. Steel and wooden furniture.
5. Services rendered by saw mills and wood treatment plants.
6. Services rendered by printing press.
7. Customs bonded warehouses for diplomatic and privileged persons.
8. Services rendered by the travel agents.
9. Services rendered by the indenting firms.

S. M. AKRAM
Member.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 1st July, 1986.

No. S.R.O. 261-L/86/153-Excise.—In exercise of the powers conferred by section 3A(1)(a) of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to levy a regulatory duty of excise at the rate of 2% on the wholesale cash price of the goods subjected to *ad valorem* duty and specific rate of duty, on the retail price of the goods subjected to retail price of duty and on the amount of bill of charges of the excisable services on the following goods and services, namely :—

- | | | |
|---------------------------|---|--|
| (1) Item No. 04.03 | : | Paints, pigments, varnishes and polishes |
| (2) Item No. 04.04 | : | Perfumery, cosmetics and toilet preparations, all sorts. |
| (3) Item No. 04.05(1) | : | Soaps, all sorts |
| (4) Item No. 04.05(2) | : | Detergents |
| (5) Item No. 09.01 | : | Sheet glass |
| (6) Item No. 11.01(1)(i) | : | Storage batteries |
| (7) Item No. 11.01(2)(i) | : | Primary cells and primary batteries |
| (8) Item No. 11.02 | : | Electric bulb, all sorts |
| (9) Item No. 11.03 | : | Electrical fluorescent tube, all sorts |
| (10) Item No. 11.04(1) | : | Electric fans and parts thereof |
| (11) Item No. 11.05(2) | : | Television receiver |
| (12) Item No. 11.09 | : | Wires and cables |
| (13) Item No. 11.10(c) | : | Two wheeler motor scooter and motor cycles. |
| (14) Item No. 12.03 | : | Footwear, all sorts |
| (15) Item No. 12.05 | : | Welding electrodes |
| (16) Item No. 13.01(1)(a) | : | Hotels and restaurants having bar or floor show facilities |
| (17) Item No. 13.01(2)(a) | : | Restaurants having bar or floor show facilities. |

By order of the President

S. M. AKRAM

Additional Secretary.