

বাংলাদেশ



গেজেট

জাতিরতত্ত্ব সংস্থা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুন ১৪, ১৯৯০

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

(আবগারী)

প্রজ্ঞাপন

ঢাকা, ৩০শে জ্যৈষ্ঠ, ১৩৯৭/১৪ই জুন, ১৯৯০।

নং এস, আর, ও ২৩৬ আইন/৯০/২৩৮ আবগারী।— Excises and Salt Act, 1944 (I of 1944), অতঃপর উক্ত Act বলিয়া উল্লিখিত, এর Section 12A (1) এ প্রদত্ত ক্ষমতাবলে সরকার অত্র বিভাগের ওয়া আর্দাচ, ১৩৯৫/১৬ই জুন, ১৯৮৮ তারিখের প্রজ্ঞাপন নং এস, আর, ও ১৫৩-আইন/৮৮/১৭৩-আবগারী রহিত করিয়া নিম্নে বিধৃত টেবিল-১ ও টেবিল-২ এর কলাম (1) এ উল্লিখিত উক্ত Act এর FIRST SCHEDULE এর Tariff Heading No. সমূহের অধীন এবং উক্ত টেবিল-১ এর কলাম (2)-তে বর্ণিত আবগারী পণ্যসমূহ ও টেবিল-২ এর কলাম (2)-তে বর্ণিত সাভিসসমূহের উপর আরোপনীয় আবগারী হারের মধ্যে যে পরিমাণ আবগারী শুদ্ধ উক্ত আবগারী পণ্য ও সাভিসসমূহের বিপরীতে উক্ত টেবিলদ্বয়ের কলাম (3)-তে উল্লিখিত হারের অতিরিক্ত হয় সেই পরিমাণ আবগারী শুদ্ধ এতদ্বারা নষ্টকৃত করিলেন।

“টেবিল ১

আবগারী পণ্যসমূহ

Excises and Salt Act, 1944 এর First Schedule এর Part I এর আইটেম নম্বর।

পণ্যের বর্ণনা ও শর্তাবলী

আবগারী শুদ্ধ হার।

1	2	3
Any item of the First Schedule read with section 3B of the Excises and Salt	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.	Nil.

( ৪৯৩৭ )

মূল্য টাকা ৩' ৬০

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Act, 1944 (I of 1944), hereinafter referred to as the Act.		
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)(1)	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(1)	Aerated waters, all sorts— 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.
02.03(2)	Syrups, squashes and fruit juices, all sorts.	Nil.
02.04(1)	Unmanufactured tobacco	Nil.



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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 fifty	Taka fifty-five per thousand cigarettes;
	(ii) exceeds taka one and poisha fifty but does not exceed taka two	Taka one hundred per thousand cigarettes;
	(iii) exceeds taka two but does not exceed taka two and poisha fifty	Taka one hundred and forty-five per thousand cigarettes;
	(iv) exceeds taka two and poisha fifty but does not exceed taka three	Taka one hundred and eighty-eight per thousand cigarettes;
	(v) exceeds taka three but does not exceed taka three and poisha fifty	Taka two hundred and thirty-one per thousand cigarettes;
	(vi) exceeds taka three and poisha fifty but does not exceed taka four	Taka two hundred and seventy-three per thousand cigarettes;
	(vii) exceeds taka four but does not exceed taka four and poisha fifty	Taka three hundred and thirteen per thousand cigarettes;
	(viii) exceeds taka four and poisha fifty but does not exceed taka five	Taka three hundred and fifty per thousand cigarettes;
	(ix) exceeds taka five but does not exceed taka five and poisha fifty	Taka three hundred and eighty-seven per thousand cigarettes;

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| (x) exceeds taka five and poisha fifty but does not exceed taka six         | Taka four hundred and twenty-four per thousand cigarettes; |
| (xi) exceeds taka six but does not exceed taka six and poisha fifty         | Taka four hundred and sixty per thousand cigarettes;       |
| (xii) exceeds taka six and poisha fifty but does not exceed taka seven      | Taka four hundred and ninety-six per thousand cigarettes;  |
| (xiii) exceeds taka seven but does not exceed taka seven and poisha fifty   | Taka five hundred and thirty-two per thousand cigarettes;  |
| (xiv) exceeds taka seven and poisha fifty but does not exceed taka eight    | Taka five hundred and sixty-eight per thousand cigarettes; |
| (xv) exceeds taka eight but does not exceed taka eight and poisha fifty     | Taka six hundred and four per thousand cigarettes;         |
| (xvi) exceeds taka eight and poisha fifty but does not exceed taka nine     | Taka six hundred and forty per thousand cigarettes;        |
| (xvii) exceeds taka nine but does not exceed taka nine and poisha fifty     | Taka six hundred and seventy-six per thousand cigarettes;  |
| (xviii) exceeds taka nine and poisha fifty but does not exceed taka ten     | Taka seven hundred and eleven per thousand cigarettes;     |
| (xix) exceeds taka ten but does not exceed taka ten and poisha fifty        | Taka seven hundred and forty-six per thousand cigarettes;  |
| (xx) exceeds taka ten and poisha fifty but does not exceed taka eleven      | Taka seven hundred and eighty-one per thousand cigarettes; |
| (xxi) exceeds taka eleven but does not exceed taka eleven and poisha fifty  | Taka eight hundred and sixteen per thousand cigarettes;    |
| (xxii) exceeds taka eleven and poisha fifty but does not exceed taka twelve | Taka eight hundred and fifty-one per thousand cigarettes;  |



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| (xxiii) exceeds taka twelve but does not exceed taka twelve and poisha fifty     | Taka eight hundred and eighty-six per thousand cigarettes;   |
| (xxiv) exceeds taka twelve and poisha fifty but does not exceed taka thirteen    | Taka nine hundred and twenty-one per thousand cigarettes;  |
| (xxv) exceeds taka thirteen but does not exceed taka thirteen and poisha fifty   | Taka nine hundred and fifty-six per thousand cigarettes;   |
| (xxvi) exceeds taka thirteen and poisha fifty but does not exceed taka fourteen  | Taka nine hundred and ninety-one per thousand cigarettes;  |
| (xxvii) exceeds taka fourteen but does not exceed taka fourteen and poisha fifty | Taka one thousand and twenty-six per thousand cigarettes;  |
| (xxviii) exceeds taka fourteen and poisha fifty but does not exceed taka fifteen | Taka one thousand and sixty-one per thousand cigarettes;   |
| (xxix) exceeds taka fifteen but does not exceed taka twenty                      | Taka one thousand and sixty-one plus forty per cent of the retail price in excess of taka fifteen hundred per thousand cigarettes;                 |
| (xxx) exceeds taka twenty  | Taka one thousand and two hundred and sixty-one plus seventy per cent. of the retail price in excess of taka two thousand 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.

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02.04(2) (ii)(b)	Cigarettes manufactured manually, that is, without any mechanical aid whatsoever—	
	(a) if made by rolling the tobacco in, or wrapping it with, paper but without any filter tip and packed in bundles containing twenty-five sticks each but without using any box-shaped packet of paper board or thick paper	Taka nineteen and poisha twenty per thousand cigarettes;
	(b) if made as in clause (a) and packed in box-shaped packet of paper board or thick paper containing not more than twenty sticks each	Taka thirty-eight and poisha forty per thousand cigarettes;
	(c) if not covered by clauses (a) and (b)	Taka forty per thousand cigarettes;
02.04(4)	Such tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes	Nil.
2.05	Glucose and dextrose and preparations thereof	Ten per cent. <i>ad valorem</i> .
02.06	Butter, whether pasteurised or not	Five per cent. <i>ad valorem</i> .
03.01	Cement	Taka four hundred per metric tonne.
03.02	Salt of all descriptions	Nil.
03.03	Petroleum oil and oil obtained from bituminous minerals, crude	Taka one thousand per metric tonne;
03.04(1)	Petroleum gases and other gaseous hydrocarbons including natural gas, if used—	
	(a) in the production of fertilizer	Taka eight hundred and twenty-two and poisha twelve per thousand cubic metres;



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	(b) in the generation of power by—	Taka nine hundred
	(i) the Power Development Board,	sixteen and poisha
	(ii) the industrial units under the Bangladesh Chemical Industries Corporation	seventy-six per thousand cubic metres ;
	(c) for commercial purpose ...	Taka two thousand eight hundred and thirty-three and poisha ninety-nine per thousand cubic metres ;
	(d) for industrial purpose ...	Taka one thousand six hundred and ninety-five and poisha forty-five per thousand cubic metres ;
	(e) in tea estates ...	Taka one thousand six hundred and eighteen and poisha forty-six per thousand cubic metres ;
	(f) for domestic purpose ...	Taka one thousand six hundred and eight and poisha fifty-seven per thousand cubic metres ;
	<i>Explanation :—</i> Actual losses occurring in the distribution of gas, subject to maximum of two per cent. of the total volume of gas cleared by the Gas Field Companies, may be reckoned towards calculation of duties of excise.	
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 ;

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	(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.
03.09	Kerosene consumed by the Bangladesh Navy in its vessels	Nil.
03.11	Petroleum grease ... ..	Ten per cent. <i>ad valorem.</i>
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 clause (a) or (b), if the lubricating oil is manufactured out of imported base lubricating oil	The difference between the twenty per cent. of the retail price and the customs duty paid on such imported base lubricating oil ;
	(d) Base lubricating oil used in the manufacture of lubricating oil on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.
	(e) Lubricating oil used in the manufacture of grease on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.



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	(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.
03.14	Naptha and other such petroleum products—	
	(a) naptha used in the generation of power by the Bangladesh Power Development Board	Fifteen poisha per litre ;
	(b) solvent naptha commonly known as Mineral Turpentine (MTT)	Forty poisha per litre ;
	(c) solvent naptha commonly known as Special Boilling Point (SBP)	Taka one and poisha seventy-five per litre;
	(d) solvent naptha commonly known as Treated Solvent Naptha (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	Fifty poisha per litre;
	(b) condensate, all sorts, obtained from gas fields	Taka two and poisha sixty-five per litre;
04.01(1)	Creams and polishes for footwear	Ten per cent. <i>ad valorem.</i>
04.02	Chemical fertilizer	Nil.

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04.03	Paints, pigments, varinshes and polishes—	
	(a) dyes .. ..	Nil.
	(b) ultramarine blue (Neel) ..	Nil.
04.03(1)	Paints, pigments, varnishes and polishes	Fifteen 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.
04.04(1)	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 .. ..	Fifteen per cent. of the retail price;
	(c) shaving cream .. ..	Fifteen per cent. of the retail price;
	(d) liquid soap .. ..	Ten per cent. of the retail price;
04.05(1)	Jute batching soap .. ..	Nil.
04.03(1)(i)	Soaps, all sorts .. ..	Ten per cent. of the retail price;
04.03(2)	Detergents—	
	Jute batching emulsifier manufactured by jute mills in its own factory premises and consumed by itself	Nil.



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04.05(2)(i)	Detergents—	
	(a) jute batching emulsifier ..	Five per cent. of the retail price;
	(b) other detergents .. ..	Ten 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.
	(b) unani medicine .. ..	Nil.
	(c) other medicines .. ..	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.
04.10(1)	Antiseptic, disinfectant, insecticide, pesticide and germicide, all sorts, other than those used exclusively for agricultural purposes	Ten per cent. of the retail price;
04.13	Oxygen and nitrous oxide gas (whether in dissolved condition or not) if used for medical purpose	Ten per cent. <i>ad valorem</i> .
05.01(1)	(i) PVC and plastic pipes, all sorts and fittings thereof	Twenty per cent. <i>ad valorem</i> .
	(ii) Rexin cloth .. ..	Twenty per cent. <i>ad valorem</i> .
	(iii) Insulation boards and materials, all sorts	Fifteen per cent. <i>ad valorem</i> .

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	(iv) Telephone and inter-com instrument	Twenty-five per cent. <i>ad valorem.</i>
	(v) Plastic foam sponge	Twenty-five per cent. <i>ad valorem.</i>
	(vi) (a) Plastic bags except those intended to be attached as inner linings of jute bags exclusively used for packing of fertilizer	Fifteen per cent. <i>ad valorem.</i>
	(b) Plastic/Polythene bags intended to be attached as inner linings of jute bag exclusively used for packing of fertilizer	Nil.
	(vii) Plastic containers, all sorts	Five per cent. <i>ad valorem.</i>
	(viii) Plastic crockeries and utensils	Nil.
05.01(2)	Radio and transistorised radio cabinets made wholly or partly of plastic materials or synthetic or artificial resins.	Nil.
05.02(1)	(a) Transmission, conveyor, or elevator belts or belting, all sorts, of vulcanised rubber	Twenty 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 tubes—	
	(i) cycle tyres	Five per cent. <i>ad valorem.</i>
	(ii) cycle tubes	Five per cent. <i>ad valorem.</i>



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	(iii) tyres and tubes for motor vehicles	Ten per cent. <i>ad valorem</i> .
	(b) Retreated 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.
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.
	(d) duplex board, all sorts ..	Ten per cent. <i>ad valorem</i> .

(1)	(2)	(3)
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(1)	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.
	(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	



(1)	(2)	(3)
	(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 when 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	Fifty 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.	Taka one and poisha fifty per kilogram;
	(b) man-made fibres and yarns made wholly of man-made fibres and yarns.	Nil.
08.04	(a) Fabrics of man-made fibres, all sorts, except as provided in the following clauses	Fifty poisha per square metre;
	(b) Cut and damaged pieces not exceeding one metre in length.	Twenty per cent. <i>ad valorem</i> .
	(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.	Nil.
	(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 rules 96 BB of the <u>Excises and Salt Rules, 1944</u> are followed.	Nil.



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	(e) Samples of fabrics not exceeding three square metres supplied free of cost by the textile mills to the Bangladesh Standards and Testing Institution.	Nil
	(f) Tapes and braids .. ..	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>
	(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 of 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(1)	Blankets and shawls .. ..	Five per cent. <i>ad valorem.</i>

(1)	(2)	(3)
08.07(2)	Knitted woollen articles ..	Ten per cent. <i>ad valorem.</i>
08.07(3)	(a) woollen fabrics not otherwise specified.	Ten per cent. <i>ad valorem.</i>
	(b) samples of fabrics not exceeding three square metres supplied free of cost by textile mills to the Bangladesh Standards and Testing 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>
	(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	Fifteen 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	Five per cent. <i>ad valorem.</i>
	(b) Ceramic bricks gas burnt ..	Taka one hundred twenty-five per thousand bricks ;



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	(c) Ceramic bricks non-gas burnt	Taka thirty per thousand bricks ;
	(d) Other bricks gas burnt ..	Taka one hundred per thousand bricks ;
	(e) 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 re-making, remodelling or reprocessing and the products so re-made, remodelled or reprocessed do not contain more than twenty per cent. addition to the net weight of the original products	Ten per cent. of the value of the finished gold products ;
(d)	gold and products thereof received by a manufacturer or dealer for the purpose of genuine minor repair of an identifiable breakage which involves no other readjustments, remodelling or reprocessing	Taka ten or ten per cent. of the value of 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



1	2	3
10.02	Metal containers—	
	(a) metal containers, all sorts, except as provided in the following clauses	Ten per cent. <i>ad valorem</i>
	(b) metal containers not designed for packing of goods for sale such as trunks and utensils	Nil.
	(c) Storage tanks	Nil.
	(d) oil tanks for mounting on railway wagons or lorries	Nil.
	(e) fire extinguishers	Nil.
	(f) sprayers	Nil.
	(g) ammunition boxes	Nil.
	(h) 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—	
	(i) Corrugated iron sheets, all sorts	Ten per cent. of the tariff value ;
	(ii) Galvanised plain sheets, all sorts	Ten per cent. of the tariff value ;
	(iii) Mild steel rods, all sorts	Ten per cent. of the tariff value ;
	(iv) Mild steel bars (including crop ends of M.S. bars, commonly known as bar ends, each not exceeding zero point one metre in length), coils, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections	Ten per cent. of the tariff value ;

1	2	3
	(v) M.S. products of clauses (iii) and (iv) manufactured in a factory other than a re-rolling factory	Nil.
	(vi) Galvanised plain sheets exclusively used for manufacture of corrugated iron sheets only, provided the provisions of chapter X of the Excises and Salt Rules, 1944 are followed	Nil.
10.04	Steel ingots .. ..	Nil.
10.05	Stainless steel—	
	(a) Stainless steel strainers	Nil.
	(b) Stainless steel razor blades	Five per cent. <i>ad valorem</i> .
	(c) Others ..	Ten per cent. <i>ad valorem</i> .
10.07	Aluminium wares, utensils, fittings and fixtures—	
	(a) Aluminium wares and utensils	Nil.
	(b) Aluminium fittings and fixtures	Ten per cent. <i>ad valorem</i> .
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	Nut, bolt and screw, all sorts	Nil.
10.11	Enamel wares and utensils	Nil.
11.01(1)(i)	Storage batteries—	
	If the retail price is legibly, prominently and indelibly printed on each battery	Ten per cent. <i>ad valorem</i> .
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 eight per dozen;
	(b) medium size ..	Taka six per dozen;
	(c) penlight size ..	Taka five per dozen;



1	2	3
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 eight per dozen;
	(b) Bulbs exceeding 40 watts but not exceeding 60 watts.	Taka twenty-five per dozen;
	(c) automobile bulb and bulbs not covered by clauses (a) and (b)	Taka twenty-five per dozen;
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 eight and poisha twenty-five per tube.
	(b) 122 centimetres 40 watts sub-standard.	Taka six per tube;
	(c) 61 centimetres 20 watts standard.	Taka six and poisha twenty-five per tube;
	(d) 61 centimetres 20 watts sub-standard	Taka four and poisha twenty-five per tube;
11.04(1)	Electric fan—	
	(i) electric fans not exceeding 250 millimetres in diameter	Taka twenty per fan;
	(ii) electric fans exceeding 250 millimetres but not exceeding 750 millimetres in diameter.	Taka one hundred and twenty per fan;
	(iii) electric fans exceeding 750 millimetres but not exceeding 1200 millimetres in diameter.	Taka two hundred and five per fan;
	(iv) electric fans exceeding 1200 millimetres in diameter	Taka two hundred and forty-five per fan;

1	2	3
11.04(3)	Parts of electric fan	Twenty per cent. <i>ad valorem</i>
11.05(1)(i)	Radio receivers including transistors—	
	(a) of one band	Nil
	(b) other than one band	Twenty 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 forty-five per 25.40 millimetres;
	(ii) when the screen exceeds 356 millimetres but does not exceed 508 millimetres.	Taka sixty-five per 25.40 millimetres;
	(iii) when the screen exceeds 508 millimetres but does not exceed 610 millimetres	Taka eighty-five per 25.40 millimetres;
	(iv) when the screen exceeds 610 millimetres	Taka one hundred and five per 25.40 millimetres;
	(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 hundred and fifty-three per 25.40 millimetres;
	(ii) when the screen exceeds 356 millimetres but does not exceed 508 millimetres	Taka one hundred and eighty per 25.40 millimetres;



1	2	3
	(iii) when the screen exceeds 508 millimetres but does not exceed 610 millimetres	Taka two hundred per 25.40 millimetres;
	(iv) when the screen exceeds 610 millimetres	Taka two hundred and forty per 25.40 millimetres;
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 (b) 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	Ten per cent. <i>ad Valorem</i> .  Nil.
11.11	Water transport— (a) passenger launches seating capacity of which during day time— (i) does not exceed 300 (ii) exceeds 300 but does not exceed 500 (iii) exceeds 500 (b) ferry boats, inspection vessels, oil tankers, cargo vessels, barges, dumb barges, fishing boats, trawlers and tugs : (i) if designed and built for plying in inland waterways (ii) if designed and built for plying in coastal waters	Taka twenty per seat. Taka thirty per seat. Taka forty per seat.  Taka one hundred per gross tonne. Taka one hundred per DWT.

(1)	(2)	(3)
	(c) speed boats	Taka one thousand per boat.
11.12	Sewing machine, all sorts	Ten per cent. <i>advalorem</i> .
12.01	Gramophone records, all sorts...	Nil.
12.02	Mechanical lighters ...	Taka one per lighter.
12.03	Footwear, all sorts, 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 retail price of which is legibly, prominently and indelibly printed or embossed on each pair, the value of which :	
	(i) does not exceed taka one hundred per pair.	Nil.
	(ii) exceeds taka one hundred per pair	Ten per cent. of the retail price
12.04	Any single item of wooden furniture or any set of wooden furniture (such as sofa set, dining set etc.) the value of which does not exceed taka one thousand and five hundred.	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 insets and supplied by the manufacturer thereof directly to a tea factory or a tea warehouse for packing tea	Nil.
	(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 insets and supplied by the manufacturer thereof directly to the exporter for packing tobacco for export	Nil.



(1)	(2)	(3)
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. <i>ad valorem</i>
12.08		
Cinematographic films—		
(a) cinematographic film not exceeding five hundred feet or one hundred fifty-two point four-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;

টেবিল—২গাড়িসেস

Excises and Salt Act,  
1944 এর First Schedule  
এর Part II এর আইটেন নম্বর

গাড়িসেস এর বর্ণনা এবং  
শর্তাবলী

আবগারী শুদ্ধকহার

(1)	(2)	(3)
13.01	Services rendered by hotels 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 concern 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	Nil.
	(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;	



(1)	(2)	(3)
	(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 ;	
	(f) restaurants dealing wholly or principally in sweet-meats	Nil.
13:01(1)	Services rendered by hotels and restaurants—	
	(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 room or apartment with or without service charges on account of breakfast or air-conditioning 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 air-conditioning 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.

1	2	3
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 situated in Dhaka, Chittagong or Khulna Metropolitan Area, which does not serve alcoholic drinks nor exhibit floor shows	Ten per cent. of the charges;
	(c) food and drinks provided or rendered by a restaurant situated elsewhere than in Dhaka, Chittagong or Khulna Metropolitan Area, 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;
	(d) when the gross sale of a restaurant, situated elsewhere than in Dhaka, Chittagong or Khulna Metropolitan Area 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.
13.03	Services rendered by cinema houses or other enterprises providing entertainment—	
	(a) when the entertainment is provided by an enterprise other than a cinema house	Nil.



1	2	3
	(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—	
	(i) does not exceed taka one	Nil.
	(ii) exceeds taka one	One hundred and twenty-five per cent of such charges.
13.04	Services rendered by automobile garages and workshops	Nil.

রাষ্ট্রপতির আদেশক্রমে,

ডঃ একরাম হোসেন  
সচিব।

## গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

## জাতীয় রাজস্ব বোর্ড

ঢাকা।

(আবগারী)

প্রজ্ঞাপন

ঢাকা, ৩০শে জ্যৈষ্ঠ, ১৩৯৭ বাং/১৪ই জুন, ১৯৯০ ইং।

নং এস, আর, ৩, ২৩৭ -আইন/৯০/২৩৯-আবগারী:— Excises and Salt Act, 1944 (I of 1944) এর section 37 এ প্রদত্ত ক্ষমতাবলে, জাতীয় রাজস্ব বোর্ড Excises and Salt Rules, 1944 এ নিম্নরূপ অধিকতর সংশোধন করিলেন, যথা:—

উপরি-উক্ত Rules এর—

(১) rule 96W এর—

(ক) sub-rule (4) এ “কুনস্টপ” এর পরিবর্তে “কোনন” প্রতিস্থাপিত হইবে এবং তৎপর নিম্নরূপ Proviso সংযোজিত হইবে, যথা:—

“Provided that no restaurant, situated in Dhaka, Chittagong or Khulna Metropolitan area, the gross sale of which does not exceed taka fifty thousand per month or taka six lakhs per year, shall be required to submit the monthly return as aforesaid; and such restaurant shall, instead, submit, within seven days after the close of each month, to the assessing officer a monthly return in the following form:—

## FORM

## MONTHLY RETURN

(To be submitted by a restaurant situated in Dhaka, Chittagong or Khulna Metropolitan area the gross sale of which does not exceed taka fifty thousand per month or taka six lakhs per year)

Name of Restaurant

Address of Restaurant

Licence No.

Name of Month to which the return relates.	Total sale during the month.	Total amount of duty paid during the month.	Treasury Challan No. and date.	Remarks.
1	2	3	4	5



- (৮) sub-rule (10) এর পর নিম্নরূপ নতুন sub-rules (11) এবং (12) সংযোজিত হইবে, যথা :—

“(11) The provisions of sub-rules (2), (3), (6), (7), (8), (9), (9A and (10) shall not apply to a restaurant, situated in Dhaka, Chittagong or Khulna Metropolitan area, [the gross sale of which does not exceed taka fifty thousand per month or taka six lakhs per year.

(12) A restaurant referred to in sub-rule (11) shall not be required to pay any fee for obtaining a licence under rule 174 or rule 178 nor shall be the provisions of rule 48A apply to it.”

- (২) rule 96WZ এর—

- (ক) শব্দ “overseas telephone”, “overseas teleprinter” এবং “overseas telex” শব্দগুলির পরিবর্তে যথাক্রমে “domestic and overseas telephone”, “domestic and overseas teleprinter” এবং “domestic and overseas telex” শব্দগুলি প্রতিস্থাপিত হইবে; এবং  
(খ) sub-rule (3) তে “ten per cent.” শব্দগুলির পরিবর্তে “fifteen percent.” শব্দগুলি প্রতিস্থাপিত হইবে।

- (৩) rule 96WZA-এর পর নিম্নরূপ নতুন rule 96WZB সংযোজিত হইবে, যথা :—

“96 WZB.—Special procedure regarding services rendered by loans and investments—(1) This rule shall apply to the services rendered by loans and investments.

- (2) In this rule, unless there is anything repugnant in the subject or context,—

- (a) ‘appropriate officer’ means the Deputy Collector of Excise or the Assistant Collector of Excise having jurisdiction over the head office of the concerned bank, financial institution or company ;  
(b) ‘branch’ means a branch office of a bank, financial institution or company disbursing loans and investments ;  
(c) ‘excise duty’ means the duty payable under section 3 of the Act ;  
(d) ‘loans and investments’ means loans disbursed or investments made under Islamic principles by banks, development financial institutions, non-banking financial institutions including investment corporation, companies and leasing companies, but shall not include loans disbursed to or investments made in agriculture, industry and export;  
(e) ‘management’ means the Managing Director, or the General Manager or any other person, by whatever designation known, responsible for management of loans and investments; and  
(f) ‘services rendered by loans and investments’ means the ‘services rendered by loans and investments’ as described in item no 13.08 under PART II of the FIRST SCHEDULE to the Act.



- (3) Notwithstanding anything contained elsewhere in these rules, the excise duty on the services rendered by loans and investments shall be paid in the manner as laid down in this rule.
- (4) No management shall render services unless it obtains a licence in form L-7 on payment of a licence fee of fifty taka, on execution of a bond in Form B-9 and on furnishing a security deposit of one thousand taka to the appropriate officer.
- (5) Every management shall obtain a licence in the name of its head office only.
- (6) The excise duty payable for the services rendered by loans and investments shall be paid on quarterly basis.
- (7) Every branch shall submit a statement to the management, mentioning therein separately the total number of loans and investments cases, total amount of loans and investments and the amount of excise duty payable, within the month of October, January, April and July based on the disbursed loans and investments during the period from July to September, October to December, January to March and April to June, respectively.
- (8) On receipt of the statements from the branches, the management shall consolidate the statements, showing therein separately the total number of loans and investments cases, total amount of loans and investments and the total amount of payable excise duty and shall pay the duty into the Government treasury or sub-treasury under the head of account "14-Excise duties-duty on the services rendered by loans and investments".
- (9) The management shall furnish to the appropriate officer a quarterly return, with the copy of the treasury challans, for the period from July to September, October to December, January to March and April to June within the 7th November, 7th February, 7th May and 7th July, respectively, in the form prescribed in this rule. A copy of the quarterly return shall be furnished also to the First Secretary (Excise-1), National Board of Revenue, Segunbagicha, Dhaka and to the Director, Research and Statistics, National Board of Revenue, Segunbagicha, Dhaka.
- (10) The appropriate officer shall examine the genuineness of the return furnished by the management under sub-rule (9) to ensure the realisation of excise duty.



- (11) In a case where a bank, financial institution or company has no branches to disburse loans and investments the head office of the management shall pay the excise duty and furnish the quarterly return in the manner laid down hereinabove.
- (12) If any return furnished under sub-rule (9) is not satisfactory to the appropriate officer, he can examine the ledgers, books of accounts, statements or any other records of the bank, financial institution or company to determine the payable excise duty and the excise duty so determined shall be payable by the management.
- (13) The management shall allow the appropriate officer or any officer authorised by him in this behalf to enter his office at all reasonable times and shall produce to him such books of accounts, registers and other records related to excise duty maintained in his office as the appropriate officer or the officer authorised by him may require for examination and audit purposes.
- (14) If the management fails to pay the excise duty into the treasury or sub-treasury under sub-rule (8), or fails to furnish quarterly return, within the time stipulated in sub-rule (9) or contravenes any of the provisions of these rules, or conceals any fact by giving false return, the appropriate officer may, without prejudice to any other action which may be taken under the Act, impose on the management a penalty which may extend to ten thousand taka or ten times the amount of duty involved, whichever is higher."

## Form

[See sub-rule (9)]

## QUARTERLY RETURN OF SERVICES RENDERED BY LOANS AND INVESTMENTS

- a. Name of the bank, financial institution or company.....
- b. Address.....
- c. Licence No.....
- d. Relevant quarter .....

Numbers of its branches. (Where applicable)	Number of loans and investments cases			Amount of sanctioned loans and investments			Rate of excise duty.	Amount of payable excise duty.	Amount of duty paid, with trea- sury challan No. and date.	Re- marks
	Number of loan cases.	Number of invest- ment cases.	Total of columns 2 and 3.	Amount of loans sanctioned.	Amount of invest- ments sanctioned	Total of columns 5 and 6.				
1	2	3	4	5	6	7	8	9	10	11

I/we declare that the particulars given above have been based on the registers/records maintained in our branches/office and are complete and true.

(office seal)

(Signature of the management)



(g) rule 96 WZB এর পর নিম্নরূপ নতুন rule 96 WZC সংযোজিত হইবে, যথা :—

“96WZC—Special procedure regarding services rendered by Water and Sewerage Authority (WASA)—(1) This rule shall apply to the services rendered by Water and Sewerage Authority, hereinafter referred to as WASA.

(2) In this rule, unless there is anything repugnant in the subject or context,—

(a) ‘appropriate officer’ means the Deputy Collector of Excise or the Assistant Collector of Excise having jurisdiction over the head office of WASA;

(b) ‘excise duty’ means the duty payable under section 3 of the Act;

(c) ‘management’ means the Chairman or the Secretary of WASA or any other person, by whatever designation known, responsible for management or conduct of business of WASA; and

(d) ‘services rendered by WASA’ means the “services rendered by any Water and Sewerage Authority (WASA)” as described in item no. 13.09 under PART II of the FIRST SCHEDULE to the Act.

(3) Notwithstanding anything contained elsewhere in these rules, the excise duty on the services rendered by WASA shall be paid in the manner as laid down in this rule.

(4) While preparing subscribers’ bills for services rendered by WASA the management shall ensure that excise duty at the rate of 15 per cent. of the charges is shown separately in such bills.

(5) The banks designated by the management to receive payment against WASA bills shall receive no such bills unless excise duty at the rate specified in sub-rule (4) is shown separately in such bills and the excise duty is paid in full.

(6) The banks receiving payment of WASA bills shall maintain their ledgers and other books of accounts in such manner as to show separately the amount of excise duty collected and also the total monthly collection thereof.

(7) Every designated bank shall remit to the management the excise duty realised each month within the 5th day of the month next following.

(8) The management shall deposit the excise duty received from the designated bank into the head of account “14—Excise duties—duty on the services rendered by WASA” in the Government treasury within the 10th day of each month.



- (9) The management shall send to the appropriate officer a statement mentioning therein the excise duty deposited under sub-rule (8), along with the original treasury challan, immediately and shall also send a copy of such statement to the Director, Research and Statistics, National Board of Revenue, Segun Bagicha, Dhaka.
- (10) If any statement sent under sub-rule (9) is not satisfactory to the appropriate officer, he or any officer authorised by him in this behalf may examine the bill books, registers and statements sent by the designated banks and such other records as he may consider necessary for determining the excise duty payable by the management and the excise duty determined after such examination shall be payable by the management.
- (11) The management shall allow the appropriate officer or any officer authorised by him in this behalf to enter his office at all reasonable times and shall produce to him the bill books, registers and such other records related to excise duty maintained in his office as the appropriate officer or the officer authorised by him may require for examination and audit purposes.
- (12) If the management fails to deposit the excise duty into the Government treasury within the time stipulated in sub-rule (8), or contravenes any of the provisions of these rules, or conceals any fact by giving false statement, the appropriate officer may, without prejudice to any other action which may be taken under the Act, impose a penalty which may extend to ten thousand taka or ten times the amount of duty involved, whichever is higher.
- (13) The provisions of rule 48-A and rule 174 shall not apply to the services rendered by WASA."
- (৫) এই প্রজ্ঞাপন দ্বারা সংযোজিত rules 96WZB এবং 96WZC ১লা জুলাই, ১৯৯০ তারিখে বলবৎ হইবে।

আবুল কাশেম

প্রথম সচিব (আবগারী)।



জাতীয় রাজস্ব বোর্ড

ঢাকা।

(আবগারী)

প্রজ্ঞাপন

ঢাকা, ৩০শে জৈষ্ঠ ১৩৯৭ বাং/১৪ই জুন, ১৯৯০ ইং।

নং এস, আর, ও ২৩৮ -আইন/৯০/২৪০-আবগারী।— Excises and Salt Act, 1944 (I of 1944) -এর Section 3 (2) -তে প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড উক্ত Act এর অধীনে duties of excise ধারিকরণের উদ্দেশ্যে উক্ত আইনের FIRST SCHEDULE -এর PART I- এ বর্ণিত নিম্নোক্ত Item সমূহের জন্য উহাদের বিপরীতে উল্লিখিত Tariff value ধার্য করিলেন, যথা :—

<u>"Item No.</u>	<u>Description of Goods.</u>	<u>Tariff value.</u>
(ক) 02.02	Sugar	Tk. 2200 per one hundred Kilograms.
(খ) 10.03(i)	C.I. Sheets, all sorts	Tk. 16,000 per metric ton.
(গ) 10.03(ii)	G.P. Sheets, all sorts	Tk. 16,000 per metric ton.
(ঘ) 10.03(iii)	M.S. Rods, all sorts	Tk. 12,000 per metric ton.
(ঙ) 10.03(iv)	Mild steel bars, coils, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections.	Tk. 12,000 per metric ton."

২। জাতীয় রাজস্ব বোর্ড কর্তৃক ভারীকৃত ১৮ই জুন, ১৯৮৭/৩রা আষাঢ়, ১৩৯৪ তারিখের প্রজ্ঞাপন নং SRO 121-L/87/161-Excise এতদ্বারা বাতিল করা হইল।

হুসেইন আহমেদ

দ্বিতীয় সচিব (আবগারী)।

অর্থ মন্ত্রণালয়  
অত্যন্তরীণ সম্পদ বিভাগ  
(আবগারী)

প্রজ্ঞাপন

ঢাকা, ৩০শে জ্যৈষ্ঠ, ১৩৯৭ বাং/১৪ই জুন, ১৯৯০ ইং।

নং এস, আর, ও ২৩৯ -আইন/৯০/২৪১-আবগারী।— Excises and Salt Act, 1944 (I of 1944) এর section 12A(1) এ প্রদত্ত ক্ষমতাবলে, এবং অত্র বিভাগের ১৮ই জুন, ১৯৮৭/৩রা আষাঢ়, ১৩৯৪ তারিখের প্রজ্ঞাপন নং এস, আর, ও ১২০-এল/৮৭/১৬০-আবগারী (২৫শে জুন, ১৯৮৭ তারিখে বাংলাদেশ গেজেট, অতিরিক্তে প্রকাশিত) রহিত করিয়া, সরকার, নিম্ন তফসীলে বর্ণিত পণ্যাদি ব্যতীত, কুটিরশিল্পে উৎপাদিত সকল পণ্যকে উক্ত Act এর আওতাধীনে আরোপযোগ্য duties of excise হইতে সম্পূর্ণরূপে অব্যাহতি দান করিলেন:—

তফসিল

উক্ত Act এর FIRST  
SCHEDULE এর PART I  
এর আইটেন নং

পণ্য

01.03	চা
01.06	ভোজ্য তেল (যান্ত্রিক পদ্ধতিতে প্রক্রিয়াজাত পরি- শোধিত বা উৎপাদিত)।
02.04(2)(ii)(a)(i)	সিগারেট
02.04(2)(ii)(b)	বিড়ি
04.03	পেইন্টস, পিগমেন্টস, ভার্ণিশেস এবং পলিশেস।
04.04	টুথপেস্ট
04.10	এক্সেসপটিক ও ডিসাইনকেকট্যান্ট
05.01(1)(vi)	প্লাষ্টিক ব্যাগ
09.03	ইট
10.01	লোনা
10.06	টিলের কাগজের ও কিলার
11.04(1)	বৈদ্যুতিক পাখা
11.05(1)(i)(b)	এক ব্যাও ব্যতীত অন্যান্য ব্যাঙের রেডিও ও ট্রানজিস্টার।



১	২
11-05(2)(i)	টেলিভিশন
11-11	নিম্নোক্ত প্রকারের নো-যানগম্য :
	(ক) যাত্রীবাহী লঞ্চ
	(খ) ফেরী বোটস, ইনসপেকশন ভেসেলস, ওয়েল ট্যাঙ্কারস, কার্গো ভেসেলস, বার্জস, ডাফ বার্জস, ফিশিং বোটস, টুলারস এবং টাগস।
	(গ) স্পীড বোটস
11-13	নিম্নোক্ত প্রকারের ভিডিও সিস্টেমসমূহ :
	(ক) ভিডিও ক্যাসেট রেকর্ডার্স
	(খ) ভিডিও ক্যাসেট প্রোয়ার্স
12-04	কাঠের আগবাবপত্র, সকল প্রকার।

ব্যাখ্যা।—এই প্রজ্ঞাপনে, “কুটির শিল্প” বলিতে এইরূপ শিল্প-প্রতিষ্ঠানকে বুঝাইবে যে শিল্প প্রতিষ্ঠানের প্লান্ট, মেশিনারী ও ইকুইপমেন্টে বিনিয়োগকৃত মূলধন বৎসরের যে কোন সময়ে তিন লক্ষ টাকার অধিক না হয়।

রাষ্ট্রপতির আদেশক্রমে,  
ডঃ একরাম হোসেন  
সচিব।

## জাতীয় রাজস্ব বোর্ড

ঢাকা।

(আবগারী)

প্রজ্ঞাপন

ঢাকা, ৩০শে জ্যৈষ্ঠ, ১৩৯৭/১৪ই জুন, ১৯৯০।

নং এস, আর, ও ২৪০ -আইন/৯০/২৪২-আবগারী।— Excises and Salt Act, 1944 (I of 1944) এর Section 3(4) এ, উক্ত Act এর Section 37 সহ পঠিতব্য, প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড, সরকারের পূর্বানুমোদনক্রমে, উৎপাদন ক্ষমতাভিত্তিক আবগারী শুল্ক (হাক্ক পানীয়) বিধিমালা, ১৯৮৮-তে নিম্নরূপ অধিকতর সংশোধন করিলেন, যথা :—

উপর-উক্ত বিধিমানার বিধি ৪ এর পরিবর্তে নিম্নরূপ বিধি ৪ প্রতিস্থাপিত হইবে, যথা:—

“৪। বিধি ৩ এ উল্লিখিত নীতির ভিত্তিতে প্রতিটি ফিলার মেশিনের উপর প্রতি অর্ধ বৎসরে ঢাকা বিভাগে অবস্থিত মেশিনের ক্ষেত্রে ৩ কোটি ১২ লক্ষ টাকা, চট্টগ্রাম বিভাগে অবস্থিত মেশিনের ক্ষেত্রে ২ কোটি ৫০ লক্ষ টাকা এবং খুলনা ও রাজশাহী বিভাগে অবস্থিত মেশিনের ক্ষেত্রে ১ কোটি ৮৮ লক্ষ টাকা হারে আবগারী শুল্ক আরোপ ও আদায় করা হইবে।”

শাহাবুদ্দীন নাগরী  
দ্বিতীয় সচিব (আবগারী)



অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ  
(উন্নয়ন সারচার্জ)  
প্রজ্ঞাপন

ঢাকা, ৩০শে জ্যৈষ্ঠ ১৩৯৭/১৪ই জুন, ১৯৯০।

নং এস, আর, ও ২৪১ -আইন/৯০/২৪৩-উসঃ অর্থ আইন, ১৯৮৯ (১৯৮৯ সনের ৩৬ নং আইন) এর ধারা ১৭ এর উপ-ধারা (২) এ প্রদত্ত ক্ষমতাবলে সরকার, উক্ত আইনের তৃতীয় তফসিলভুক্ত Excises and Salt Act, 1944 এর FIRST SCHEDULE এর PART I এর আইটেন নম্বর 10-03(b) এর অধীন আবগারী পণ্য “Galvanised plain sheets, all sorts” এর উপর আরোপণীয় উন্নয়ন সারচার্জ এই শর্তসাপেক্ষে এতদ্বারা সম্পূর্ণরূপে মওকুফ করিলেন যে, পণ্যটি শুধুমাত্র উক্ত আইনের তৃতীয় তফসিলভুক্ত Excises and Salt Act, 1944 এর FIRST SCHEDULE এর PART I এর আইটেন নম্বর 10-03(a) এর অধীন আবগারী পণ্য “Corrugated iron sheets, all sorts” উৎপাদনে ব্যবহৃত হইবে এবং এইরূপ ব্যবহারের ক্ষেত্রে Excises and Salt Rules, 1944 এর দশম অধ্যায়ের বিধানসমূহ প্রতিলিপিত হইবে।

রাষ্ট্রপতির আদেশক্রমে,  
ডঃ একরাম হোসেন  
সচিব।

অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ  
উন্নয়ন সারচার্জ

প্রজ্ঞাপন

ঢাকা, ৩০শে জ্যৈষ্ঠ, ১৩৯৭/১৪ই জুন ১৯৯০।

নং এস, আর, ও ২৪২ -আইন/৯০/২৪৪-উস।।-অর্থ আইন, ১৯৮৯ (১৯৮৯ সনের ৩৬ নং আইন) এর ধারা ১৭ এর উপ-ধারা (২) এ প্রদত্ত ক্ষমতাবলে সরকার, অত্র বিভাগের ১লা অধিদপ্তর, ১৩৯৬/১৫ই জুন, ১৯৮৯ তারিখের প্রজ্ঞাপন নং এস, আর, ও ২১৫-আইন/৮৯/২১২-উস।, রহিত করিয়া, উক্ত আইনের তৃতীয় তফসিলে বর্ণিত SCHEDULE এ উল্লেখিত, নিম্নোক্ত আবগারী পণ্য ব্যতীত, কুটিরশিল্পে উৎপাদিত সকল আবগারী পণ্যকে উক্ত ধারার উপ-ধারা (১) এর অধীন আরোপ্য উন্নয়ন সারচার্জ প্রদান হইতে অব্যাহতি দান করিলেন, বধ্য :-

Excises and Salt Act, 1944 এর  
FIRST SCHEDULE এর PART I  
এর আইটেন নং

পণ্য

01-03	চা
01-06	ভোজ্য তেল (যান্ত্রিক পদ্ধতিতে প্রক্রিয়াজাত, পরিশোধিত বা উৎপাদিত)।
02-04(2)(ii)(a)(i)	লিগারেট
02-04(2)(ii)(b)	বিড়ি
04-03	পেইন্টস, পিগমেন্টস, ভার্ণিশেস এবং পলিশেস
04-04	টুথপেস্ট
04-10	এন্টিসেপটিক ও ডিসইনফেকট্যান্ট
05-01(1)(vi)	প্লাস্টিক ব্যাগ
09-03	ইট
10-01	সোনা
10-06	পীলের ফার্ণিচার ও ফিক্সার্স
11-04(1)	বৈদ্যুতিক পাখা
11-05(1)(i)(b)	এক ব্যাও ব্যতীত অন্যান্য ব্যাণ্ডের রেডিও ও ট্রানজিস্টর
11-05(2)(i)	টেলিভিশন



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11.11

নিম্নোক্ত প্রকারের নৌ-যানসমূহ :

(ক) যাত্রীবাহী নৌকা

(খ) ফেরী বোটস, ইনসপেকশন ভেসেলস, ওয়েল  
ট্যাঙ্কারস, কার্গো ভেসেলস, বার্জেস, ডাঙ্ক বার্জেস,  
ফিশিং বোটস, টুলারস এবং টাগস।

(গ) স্পীড বোটস

11.13

নিম্নোক্ত প্রকারের ভিডিও সিটেমসমূহ :

(ক) ভিডিও ক্যাসেট রেকর্ডার্স

(খ) ভিডিও ক্যাসেট প্রোয়্যার্স

12.04

কাঠের আসবাবপত্র, সকল প্রকার।

ব্যাখ্যা।—এই প্রজ্ঞাপনে “কুটিরশিল্প” বসিতে এইরূপ শিল্প প্রতিষ্ঠানকে বুঝাইবে যে শিল্প প্রতিষ্ঠানের প্লান্ট, মেশিনারী ও ইকুইপমেন্টে বিনিয়োগকৃত মূলধন বৎসরের যে কোন সময়ে তিন লক্ষ টাকার অধিক না হয়।

রাষ্ট্রপতির আদেশক্রমে,

ডঃ একরাম হোসেন

সচিব।