

# Extraordinary Published by Authority

TUESDAY, AUGUST 25, 1981

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

# MINISTRY OF LABOUR AND INDUSTRIAL WELFARE

Section VII.

#### NOTIFICATION

Dacca, the 24th August, 1981

No. S.R.O. 273-L/81/LIWVII/5(16)/80.—Whereas the Government is satisfied that in the interest of public order and for the maintenance of services and supplies essential to the life of the community, it is necessary to prohibit any strike by the Chief Inspectors, Inspectors, Sub-Inspectors and Assistant Sub-Inspectors of Food under the Ministry of Food;

Now, therefore, in exercise of the powers conferred by section 2 of the Services (Temporary Powers) Ordinance, 1963 (E.P. Ord. II of 1963), the Government is pleased to prohibit any strike by the Chief Inspectors, Inspectors, Sub-Inspectors and Assistant Sub-Inspectors of Food under the Ministry of Food for a period of three months from the date of this notification.

By order of the President
A. H. M. NOORUDDIN
Deputy Secretary.

(4819) Price 50 Paisa

#### MINISTRY OF FINANCE

#### Internal Resources Division

Customs

#### NOTIFICATION

### Dacca, the 25th August, 1981

No. S.R.O. 274-L/81/657/Cus.—In exercise of the powers conferred by subsection (7) of section 25 of the Customs Act, 1969 (IV of 1969), the Government is pleased to fix for the purpose of levying customs-duties, the tariff value as shown in column (3) of the table below for the goods specified in column (2) of the said table:

#### TABLE

SI.	Description.				Tariff value.		
(1)	(2)					(3)	
						Tk. (Per M/Ton)	
1	Palm Oil Crude			Sec.	ye.	8,506.00	
2	Palm Oil (Liquid)					11,850.00	
3	Palm Oil (Solid)		***		**	12,338.00	
4	Soyabean Oil Crude	Degummed			**	11,118.00	
5	Cloves :.		**	30		1,48,134.00	
6	Cassia			**		57,458 00	
- 7	Black Pepper		••	**	**	29,626.00	
8	Cummin Seed				1	26,574-00	
9	Nutmeg					25,138.00	
10	Poppy Seeds	24				13,287.00	
11	Sago Seeds					5,386.00	
12	Coconut Oil					14,360.00	

By order of the President

A. K. M. WALIUL ISLAM

Additional Secretary.

#### NATIONAL BOARD OF REVENUE

#### (Excise)

#### NOTIFICATION

# Dacca, the 25th August, 1981

No. S.R.O. 275-L/81/47-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to make the following further amendment in the Excises and Salt Rules, 1944, namely:—

In the aforesaid rules, after rule 96GGG, the following new rule 96GX shall be inserted, namely:—

"96GX—Special procedure in respect of leather goods, all sorts, excepting footwear.

- (1) This rule shall apply to leather goods all sorts excepting footwear and shall come into force on the 15th day of September 1981.
- (2) In this rule, unless there is anything repugnant in subject or context,-
  - (a) "manufacturer" means a person or establishment including a factory who manufactures or acquires leather goods of any kind excepting footwear and sells them to the wholesalers or retailers or to the general consumers;
  - (b) "management" means the owner, manager, employee or any person by whatever designation known responsible for manufacture, wholesale or retail sale of leather goods of any kind excepting footwear;
  - (c) "retailer" means a person who sells leather goods of any kind in retail out of the stock of such goods manufactured or acquired by him for the purpose of such selling; and
  - (d) "wholesaler" means a person who sells leather goods of any kind excepting footwear in wholesale out of the stock of such goods manufactured or acquired by him for the purpose of such selling.
- (3) Notwithstanding anything contained elsewhere in these rules, the duty on leather goods excepting footwears, hereinafter called leather goods, shall be paid in the manner specified hereinafter in this rule.
- (4) The duty of excise shall become chargeable as soon as the manufacturing of the leather goods is complete, but the liability for payment of duty, unless paid by the manufacturer, shall also remain with the wholesaler or retailer, as the case may be, if he acquires any such goods on which duty has not been paid.
- (5) Every management manufacturing leather goods shall take out a licence in Form L-4 on payment of a licence fee of Taka 100 and on execution of a bond in Form B-2 with a security deposit of Tk. 250.

- (6) Every wholesaler or retailer having a trade mark or any other marks of his own, whether registered or not, shall take out a licence in Form L-4 on payment of a fee of Tk. 50 and and on execution of a bond in Form B-2 without any security deposit.
- (7) The duty of excise on leather goods shall be paid by the manufacturer as soon as the manufacturing is complete by affixing excise stamps of a value appropriate to the rate of duty in force and of appropriate denomination and number. The value of the excise stamps of each colour shall be fixed by the Board from time to time. In case of wholesaler or retailer being also a manufacturer, either managing the manufacture himself or employing other manufacturers, he shall cause the excise stamps to be affixed on his products before taking them out of the factory. If, under any special circumstances, the wholesaler or retailer acquires any such goods on which duty has not been paid, he shall immediately on acquisition of such goods affix it with excise stamps of appropriate denomination and number:

Provided that the excise stamps are so selected that the minimum required number is used.

- (8) The required number of excise stamps shall be affixed on smooth and clearly visible part of the article or the product. When more than one excise stamps are required to be affixed they shall be so affixed that each stamp is placed side by side and not one over the other so that each excise stamp is fully visible. The stamps shall be peeled off from the base paper first and then firmely affixed on the product.
- (9) Except under special circumstances mentioned in sub-rule (7), no manufacturer, wholesaler, retailer or any other person shall transport, carry, possess, sell or deal in any leather goods which has not been affixed with excise stamps of appropriate value.
- (10) When on calculation, excise duty on any leather product comes to fifty poisha or less, the duty shall be rounded off to the proceeding round figure in Taka, and where such duty comes to more than fifty poisha the duty shall be rounded off to the next higher round figure in Taka,
- (11) The manufacturer and the wholesaler or retailer, if he is also the manufacturer, shall maintain a daily account of raw materials and finished products and the goods acquired and sold, as the case may be, along with the account of excise stamps purchased and used in the manner as laid down by the Board from time to time.
- (12) Every wholesaler or retailer, excepting a hawker, who is not a manufacturer, shall maintain a daily account of the leather goods acquired and sold along with the account of excise stamps purchased and used in the manner as laid down by the Board from time to time.
- (13) The manufacturer, wholesaler or retailer shall maintain pass book of excise stamps in the manner laid down by the Board from time to time.

- (14) A manufacturer, wholesaler or retailer, when purchasing excise stamps, shall produce his pass book at the counter of the post office whereupon the postal official concerned shall sell the stamps and make the necessary entries in the pass book.
- (15) The manufacturer, wholesaler or retailer shall keep all his excise stamps in a secured place within his premises and make them available for inspection at any time by the proper officer. The proper officer shall periodically examine the stock of excise stamps and check the balance with that shown in the pass book and shall record the result therein. The manufacturer may, from time to time, remove from his factory the products affixed with proper excise stamps after recording the number, variety and price of the products and such other particulars as may be specified by the Board.
- (16) The manafacturer shall, within seven days after the close of each month, submit to the proper officer a monthly return of the products manufactured during the month, the quantity removed from his factory and such other particulars as may be specified by the Board.
- (17) For each sale of leather goods to the general consumer, the wholesaler or retailer, excepting a hawker, shall issue a cash memo indicating the trade mark, if any, the retail price and the number of leather goods sold.
- (18) The manufacturer, wholesaler or retailer shall maintain books, registers and other documents laid down in this rule and make them available along with any other account books, ledgers and sales memoranda, if any, maintained by him for inspection and checking at any reasonable time by the proper officer.
- (19) If the proper officer has any reasonable doubt as to whether excise stamps have been affixed or properly affixed on any of the products he may require the manufacturer, the wholesaler or the retailer to open any package or container or place of storage whereupon the manufacturer, or the wholesaler or the retailer shall comply with such requirement.
- (20) If any person contravenes any of the provisions of this rule, he 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 Taka two thousand or ten times the amount of duty involved, whichever is higher, and any article in respect of which such contravention is committed shall be liable to confiscation.
- (21) If the goods confiscated under the Act or the rules are returned to the owner on payment of a fine in lieu of confiscation or are otherwise disposed of in a manner admitting of their passing into consumption, the proper officer shall, if the goods do not bear excise stamps, cause the excise stamps to be affixed thereon.
- (22) The provisions of rules 9, 52, 52A, 52B, sub-rule (1) of rule 224, 228, 228A and 229 shall not apply to the leather goods or to the manufacturer, wholesaler or retailer."

TABARAK ALI Member (Excise).

# মহকুমা অফিসারের কার্যালয়, নর্সাংদী ফরম গ [৪২ নিয়ম দুটবা] মেম্বার পদে নির্বাচিত প্রাথাঁর তালিকা

জিলা—ঢাকা, মহকুমা—নরসিংদী, থানা—শিবপরর।

रेडेनियटनत नाम ।		নিৰ্বাচিত প্ৰাথীৰ নাম, পিতার নাম ও ঠিকানা (মনোনয়ন- পত্ৰেখেক্সপ আছে)।	বে পদে নিৰ্ব।চিত হইৱাছেন।	মন্তব্য।
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জয়নগর ইউনিয়ন ২ নং ওয়ার্ড জহিকল হক, নেখার। পরিষদ। পিতা মৃত মো: জাহাদ আলী, সাং ছোটাবল।

স্থান—নরসিংদী, তারিধ—১৫-৮-১৯৮১। মোঃ আব<sub>ৰ</sub>ল হাসান বিটাৰিং অফিসার ও নহক্মা নিবাঁচন অফিসার।