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

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S.R.O.311-L/84/119-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (I of 1944), and in supersession of this Division's Notification No. S.R.O. 225-L/83/94-Excise, dated the 30th June, 1983, the Government is pleased to exempt the goods and service 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 is 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.
01.01	Betelnuts	Nil.
01.02	Coffee	Nil.

(8093)

Price : Taka 3.50

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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 manufactured by a manufacturer carrying on a cottage industry basis.	Nil.
02.01(b)(1)	Bread	Ten per cent. of the retail price.
02.02	Sugar—	
	(a) sugar manufactured in a factory which is operated without the aid of power, steam or gas.	Nil.
	(b) 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.
	(c) khandsari sugar	Nil.
02.03	Such beverages as are manufactured by a manufacturer carrying on a cottage industry basis.	Nil.
02.03(1)	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.

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	(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.
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 poisha eighty	Taka twenty-five per thousand cigarettes
	(ii) exceeds poisha eighty but does not exceed taka one.	Taka thirty <i>plus</i> fifty per cent. of the retail price in excess of taka eighty per thousand cigarettes.
	(iii) exceeds taka one but does not exceed taka one and poisha twenty-five.	Taka forty <i>plus</i> sixty per cent. of the retail price in excess of taka one hundred per thousand cigarettes.
	(iv) exceeds taka one and poisha twenty-five but does not exceed taka two.	Taka fifty-five and poisha twenty-five <i>plus</i> ninety-five per cent. of the retail price in excess of taka one hundred and twenty-five per thousand cigarettes

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| (v) exceeds taka two but does not exceed taka two and poisha fifty. | Taka one hundred and twenty-seven <i>plus</i> eighty-five per cent. of the retail price in excess of taka two hundred per thousand cigarettes. |
| (vi) exceeds taka two and poisha fifty but does not exceed taka three. | Taka one hundred and sixty-five <i>plus</i> eighty-five per cent. of the retail price in excess of taka two hundred and fifty per thousand cigarettes. |
| (vii) exceeds taka three but does not exceed taka five. | Taka two hundred and ten <i>plus</i> seventy-five per cent. of the retail price in excess of taka three hundred per thousand cigarettes. |
| (viii) exceeds taka five but does not exceed taka seven. | Taka three hundred and fifty <i>plus</i> seventy-five per cent. of the retail price in excess of taka five hundred per thousand cigarettes. |
| (ix) exceeds taka seven | Taka five hundred <i>plus</i> seventy-five per cent. of the retail price in excess of taka seven 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. |

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02.04(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 or leaf of any plant 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 thirteen and poisha twenty 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— Cement produced from imported clinker	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	Petroleum gases and other gaseous hydrocarbons including natural gas and liquefied petroleum gas, if used in—	
	(a) The generation of power by the Power Development Board and in the production of fertilizer	Taka Ten and poisha forty-five per thousand cubic feet or taka three hundred sixty-nine and poisha four per thousand cubic metres.

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	(b) commercial (regular) purpose	Taka twenty-nine and poisha forty-one per thousand cubic feet or taka one thousand thirty-eight and poisha sixty per thousand cubic metres.
	(c) commercial (seasonal) purpose	Taka thirty-three and poisha eighty-five per thousand cubic feet or taka one thousand one hundred ninety-five and poisha forty per thousand cubic metres.
	(d) industrial or domestic purpose	Taka twenty-one and poisha sixty-five per thousand cubic feet or taka seven hundred and sixty-five per thousand cubic metres.
03-05	Furnace oil— 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 (b) high speed diesel oil consumed by the Bangladesh Navy in its vessels	Twenty-one poisha per litre. Nil.
03-07	Diesel oil, not otherwise specified— Light diesel oil consumed by the Bangladesh Navy in its vessels	Nil.

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03-09	Kerosene— Kerosene consumed by the Bangladesh Navy in its vessels	Nil.
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	<p>(a) Petroleum lubricating oil, all sorts, if packed in containers and if retail price and quantity are legibly, prominently and indelibly printed</p> <p>(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</p> <p>(c) In case of clauses (a) or (b), if the lubricating oil is manufactured out of imported base lubricating oil</p> <p>(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</p> <p>(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</p>	<p>Twenty per cent. of the retail price.</p> <p>Twenty per cent. of the retail price.</p> <p>The difference between the twenty per cent. of the retail price and the customs duty paid on such imported base lubricating oil.</p> <p>Nil.</p> <p>Nil.</p>

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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	Taka sixty-three and poisha fifty-eight per metric tonne.
	(b) solvent naptha commonly known as Mineral Turpentine (MTT)	Taka three hundred fifty-four and poisha thirty-two per metric tonne.
	(c) solvent naptha commonly known as Special Boiling Point (SBP)	Taka four hundred fifty-seven and poisha sixty-six per metric tonne.
	(d) solvent naptha commonly known as Treated Solvent Naptha (TSN)	Taka four hundred forty-eight and poisha eighty 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	Thirty-six poisha per litre.
	(b) condensate, all sorts, obtained from gas fields.	Taka one and poisha thirty-two per litre.
04.01	Creams and polishes for footwear	Nil.
04.02	Chemical fertilizer	Nil.

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04-03	Paints, pigments, varnishes and polishes—	
	(a) dyes	Nil.
	(b) ultramarine blue (Neel)	Nil.
04-03(1)	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.
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 04-04.	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.
04-05(1)	Soaps—	
	(a) soaps, all sorts, manufactured non-mechanically, that is, without the aid of any machinery or equipment operated by power, steam or gas.	Nil.
	(b) jute batching soap	Nil.
04-05(1)(1)	Soaps, all sorts, manufactured mechanically with the aid of power, steam or gas.	Five per cent. of the retail price.
04-05(2)	Detergents—	
	Jute batching emulsifier manufactured by a 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, manufactured mechanically with the aid of power, steam or gas	Ten per cent. <i>ad valorem</i> .
04·09	Medicine or medicinal products, all sorts—	
	(a) medicine or medicinal products, all sorts, if manufactured by a manufacturer carrying on a cottage industry basis	Nil.
	(b) medicinal contraceptive, sera and vaccine	Nil.
04·09(1)	Medicine or medicinal products, all sorts	Five 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	Five per cent. of the retail price.
05·01(1)(iii)	Insulation boards and materials, all sorts	Fifteen per cent. <i>ad valorem</i> .
05·01(1)(vi)	(a) plastic bag, all sorts	Ten per cent. <i>ad valorem</i> .
	(b) Plastic bag, all sorts, manufactured by a manufacturer carrying on a cottage industry basis	Nil.

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05-02(2)	(a) cycle tyres	Five per cent. <i>ad valorem.</i>
	(b) cycle tubes	Five per cent. <i>ad valorem.</i>
	(c) 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) newsprint	Nil.
	(c) paper made from such paper on which duty of excise has already been paid	Nil.
	(d) paper manufactured on a cottage industry basis	Nil.
	(e) 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.

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07-03	Packing materials of paper and paper board—	
	Such packing materials of paper and paper board as are manufactured without the use of any machinery and electricity	Nil.
08-01	Cotton yarn, twist and thread—	
	(a) cotton yarn, twist and thread which is manufactured in such factories as are operated without the aid of power, steam or gas	Nil.
	(b) cotton thread made from cotton yarn on which duties of excise have already been paid	Nil.
	(c) 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
	(d) 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 manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas	Nil.

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(b) 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

(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

(c) 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

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	(d) fabrics not exceeding sixteen centimetres in width manufactured by a manufacturer carrying on a cottage industry basis	Nil.
	(e) 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.
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	Thirty-five 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 in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas	Nil.

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| (d) 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 | |
| (e) 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 | Nil. |
| (f) Samples of fabrics not exceeding three square metres supplied free of cost by the textile mills to the Bangladesh Standards Institution | Nil. |
| (g) 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. |

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08-06

Woollen yarn—

- (a) woollen yarn, all sorts, including knitting wool, if weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label except as provided in the following clauses Ten per cent. of the retail price.
- (b) woollen yarn, excluding knitting wool, manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas Nil.
- (c) 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.
- (d) 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 the retail price and the size of which are legibly, prominently and indelibly printed on each piece or on label or tag attached to every piece Five per cent. of the retail price.

08-07(3)

- Knitted woollen articles the retail price of which is legibly, prominently and indelibly printed or woven on the articles itself or on label or tag attached to every article Ten per cent. of the retail price.

08-07(4)

Other woollen fabrics—

- (a) if the retail price is legibly, prominently and indelibly printed on the selvedge or border or every linear metre Ten per cent. of the retail price.

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	(b) fabrics manufactured by a manufacturer on a cottage industry basis in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas	Nil.
	(c) samples of fabrics not exceeding three square metres supplied free of cost by textile mills to the Bangladesh Standards Institution	Nil.
09.01	Glass and glassware, all sorts—	
	(a) glass and glassware manufactured by a manufacturer carrying on a cottage industry basis	Nil.
	(b) glass shells designed for the manufacture of electric bulbs	Nil.
	(c) glass lenses made from imported glass for spectacles	Nil.
	(d) laboratory glass and glassware	Nil.
	(e) glass bangles, all sorts	Nil.
	(f) amber glass bottles	Five per cent. <i>ad valorem.</i>
	(g) other glass and glassware excluding sheet glass, wired glass and glass whether in the form of plate glass, figured glass or in any other form	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) Chinaware and porcelainware, all sorts, if manufactured by a manufacturer carrying on a cottage industry basis	Nil.

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09-03	Bricks, all sorts—	
	(a) Bricks other than ceramic bricks	Taka twenty per thousand bricks.
	(b) fire bricks or refractory bricks	Nil.
16-01	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.
	(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.

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| (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 manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas | Nil. |

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	(c) 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.
	(d) metal containers not designed for packing of goods for sale such as trunks and utensils	Nil.
	(e) storage tanks	Nil.
	(f) oil tanks for mounting on railway wagons or lorries	Nil.
	(g) fire extinguishers	Nil.
	(h) sprayers	Nil.
	(i) ammunition boxes	Nil.
	(j) 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 by a manufacturer carrying on a cottage industry basis	Nil.
	(c) mild steel products manufactured in a factory other than a re-rolling factory	Nil.
	(d) cropends of mild steel bars (commonly known as barends) each not exceeding zero point one metre in length	Nil.

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	<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 steel made wholly or partly of stainless steel except as provided in the following clause	Ten per cent. <i>ad valorem.</i>
	(b) Stainless steel crockeries and cutleries	Nil.
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	Nut, bolt and screw, all sorts—	
	(a) Nut, bolt and screw, all sorts	Five per cent. <i>ad valorem.</i>
	(b) Tony bolt	Nil.
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)	Primay 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.

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	(b) medium size	Taka three and poisha sixty per dozen.
	(c) Penlight size	Taka three per dozen.
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.
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 poisha 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 table fans not exceeding 250 millimetres in diameter.	Taka twelve per fan.
	(ii) electric ceiling fans not exceeding 1200 millimetres in diametres, cabin fans, carriage fans and table fans not included in (i)	Taka one hundred and twenty-five per fan.
	(iii) electric ceiling fans exceeding 1200 millimetres in diameter and pedestal fans	Taka one hundred and fifty per fan.

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11·05(1)(i)

Radio receivers including transistors—

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| (a) one band sets | ... | ... | Taka twenty-five per set provided that the imported receiving sets in completely knocked down condition are transported from customs station in the excise bonded warehouse in accordance with the conditions laid down in S.R.O. 167-L/78/422/D/Cus/75, dated the 30th June, 1978, and the knocked down parts are used exclusively for the manufacture of one band radio receivers and duly accounted for to the satisfaction of the Collector. |
| (b) two band sets | ... | ... | Taka seventy-five per set. |
| (c) Other sets | ... | ... | Taka one hundred and fifty per set. |

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. |

1	2	3
	(iii) when the screen exceeds 508 millimetres	Taka one thousand two hundred and fifty per receiver.
	(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) sockets, plugs, holders (all sorts), switches (other than main switches), bridges, chokes or ballasts and cut-outs of not exceeding fifteen amperes; and	
	(b) brackets, calling-bells, ceiling-roses, lighting fittings and covers thereof	
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 spares parts thereof	Nil.
11-09	Wires and cables—	
	(a) insulated electric wires and cables including enamelled electric winding wires no core of which has a cross sectional area	Ten per cent. <i>ad valorem</i> .

1	2	3
	of less than 8 square millimetres falling under heading No. 85·23 of the First Schedule to the Customs Act, 1969 (IV of 1969)	
	(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.
11·10 (b)	Jeep	Five per cent. <i>ad valorem</i> .
12·01	Gramophone records, all sorts ...	Nil.
12·03	Footwear—	
	(a) footwear manufactured on a cottage industry basis, or non-mechanically, that is, without the aid of any machinery or equipment operated by power, steam or gas	Nil.
	(b) 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(1)	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	Nil.

1

2

3

- (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, provided an undertaking for an amount equal to the amount of duty involved is furnished by the manufacturer and if he fails to produce evidence of export of the same within six months from the date of such supply shall make the payment of amount of duty involved Nil.

Description of boxes:-

Box (5 ply)

Size 48"×30"×29"

Top 48"×29"×2"

Side 48"×29½"×2"

Capacity : 300kg per box.

- (c) others Ten per cent.

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 and poisha sixty-four per linear metre of each print or poisha fifty per linear foot of each print.

1

2

3

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 fifty thousand at any time during the year;
 - (c) the number of workers including the owner and the members of his family, that is, his parents, 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 ten; 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.
-

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
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 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	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;	
	(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.

1	2	3
13.01(1)	Services rendered by hotels 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 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

TABARAK ALI

Joint Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S.R.O.312-L/84/120-Excise.—In exercise of the powers conferred by section 3A(1)(a) of the Excise and Salt Act, 1944 (I of 1944), the Government is pleased to levy regulatory duty of excise at the rate of 2% on the whole-sale cash price of the goods subjected to *ad valorem* 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. 02.04(2) (ii)(a) | : Cigarettes manufactured with mechanical aid of any kind. |
| (2) Item No. 04.03 | : Paints, pigments, varnishes and polishes |
| (3) Item No. 04.04 | : Perfumery, cosmetics and toilet preparations, all sorts. |
| (4) Item No. 04.05(1) | : Soaps, all sorts |
| (5) Item No. 04.05(2) | : Detergents |
| (6) Item No. 08.05 | : Jute manufactures, all sorts |
| (7) Item No. 11.01(1)(i) | : Storage batteries |
| (8) Item No. 11.01(2)(i) | : Primary cells and primary batteries |
| (9) Item No. 11.02 | : Electric bulb, all sorts |
| (10) Item No. 11.03 | : Electrical fluorescent tube, all sorts |
| (11) Item No. 11.04(1) | : Electric fans and parts thereof |
| (12) Item No. 11.05(2) | : Television receiver |
| (13) Item No. 11.09 | : Wires and cables |
| (14) Item No. 11.10(c) | : Two-wheeler motor scooter and motor cycles. |
| (15) Item No. 12.03 | : Footwear, all sorts |
| (16) Item No. 12.05 | : Welding electrodes |
| (17) Item No. 13.01(1)(a) | : Hotels and restaurants having bar or floor show facilities. |
| (18) Item No. 13.01(2)(a) | : Restaurants having bar or floor show facilities. |

By order of the President

TABARAK ALI
Joint Secretary.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1984.

S.R.O.313-L/84/121-Excise. — In exercise of the powers conferred by rule 235 of the Excises and Salt Rules, 1944, the National Board of Revenue is pleased to specify the following excisable goods on which the provisions of Chapter XV shall apply, namely:—

Sl. No.	Item No. of the First Schedule.	Description of goods.
1.	01·03	Tea
2.	02·02	Sugar
3.	02·03	Beverages
4.	02·04(2)(i)	Cigars and cheroots
5.	02·05	Glucose and dextrose and preparations thereof
6.	03·01	Cement
7.	03·03	Petroleum oils and oils obtained from bituminous minerals, crude.
8.	03·04	Petroleum gases and other gaseous hydrocarbons including natural gas and liquefied petroleum gas
9.	03·05	Furnace oils
10.	03·06	Highspeed diesel oil
11.	03·07	Diesel oil, not otherwise specified
12.	03·08	Jet fuels
13.	03·09	Kerosene
14.	03·10	Motor spirit including H.O.B.C.
15.	03·11	Petroleum grease
16.	03·12	Petroleum jelly
17.	03·13	Lubricating oils, all sorts
18.	03·14	Naptha and other such petroleum products
19.	03·15	Asphalt
20.	03·16	Petroleum products, not otherwise specified
21.	04·03	Paints, pigments, varnishes and polishes, all sorts
22.	04·04	Perfumery, cosmetics and toilet preparations
23.	04·05	Soap and detergent
24.	04·08	Starch, all sorts
25.	04·09	Medicine and medicinal products, all sorts

1	2	3
26. 04-10	Antiseptic, disinfectant, insecticide, pesticide and germicide, all sorts.	
27. 04-11	Sodium silicate	
28. 04-12	Glycerine	
29. 04-13	Oxygen, carbon dioxide, nitrous oxide gas and acetylene.	
30. 05-01	Cellophane, plastic and resin materials except plastic bags.	
31. 05-02	Products of rubber and of synthetic and artificial rubber.	
32. 07-01	Paper, all sorts	
33. 07-02	Paper board, all sorts	
34. 07-03	Packing materials of paper and paper board	
35. 07-04	Bank cheques, all sorts	
36. 08-01	Cotton yarn, twist and thread	
37. 08-02	Cotton fabrics	
38. 08-03	Man-made fibres and yarns	
39. 08-04	Fabrics of man-made fibres and yarns, all sorts	
40. 08-05	Jute manufactures, all sorts	
41. 08-06	Woollen yarn	
42. 08-07	Woollen fabrics	
43. 09-01	Glass and glassware, all sorts	
44. 09-02	Chinaware and porcelainware, except sanitaryware and glazed tiles.	
45. 10-02	Metal containers, all sorts	
46. 10-03	Mild steel products	
47. 10-05	Stainless steel	
48. 10-08	Steel pipe and G.I. pipe, all sorts, and fittings thereof	
49. 11-01	Electric batteries and parts thereof	
50. 11-02	Electric bulbs, all sorts	
51. 11-03	Electrical fluorescent tubes, all sorts	
52. 11-04	Electric fans and parts thereof	
53. 11-05	Wireless receiving sets, all sorts	
54. 11-09	Wires and cables	
55. 11-10	Mechanically propelled transport vehicles, all sorts	
56. 12-03	Footwear, all sorts	
57. 12-05	Welding electrodes	
58. 12-07	Wood and articles of wood	

TABARAK ALI
Member.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S. R. O. 314-L/84/122-Excise.—In exercise of the powers conferred by sub-section (2) of section 3 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to fix tariff value of M.S. Products falling under heading No. 10.03 of the First Schedule to the said Act at Taka 10,500 per metric ton for the purpose of levying excise duty.

TABARAK ALI

Member.

MINISTRY OF FINANCE

Internal Resources Division.

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S.R.O. 315-L/84/123-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to exempt Soya Protein Biscuit 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 June 30, 1985.

By order of the President

TABARAK ALI

Joint Secretary.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S.R.O. 316-L/84/124-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 amendments in the Excises and Salt Rules, 1944, namely:—

In the aforesaid rules,—

(1) for rule 12A the following shall be substituted, namely:—

“12A.—Rebate of duty on the exported goods and in the manufacture and packing of which excisable goods are used.—

- (1) The Collector may grant rebate of duty on any goods and packing materials used in the manufacture of such exported goods as are notified by the Government in the official Gazette at the rate equal to the amount of excise duty paid on such goods and materials.
- (2) A person desiring to export goods under claim of rebate of duty under this rule shall make an application to the Collector in the form as specified in Annexure I to this rule giving, *inter alia*, the following information:—
 - (a) particulars of premises along with a ground plan in duplicate showing the main sections of manufacturing and packing departments, store rooms for storage of duty paid excisable goods and for storage of manufactured articles;
 - (b) a list of the articles proposed to be manufactured along with their description and manufacturing formulae and particular reference to the quantity or proportion in which the excisable goods are actually used, as well as the quantity and tariff category of the excisable goods so used;
 - (c) the probable annual requirements of the excisable goods in the proposed manufacturers;
 - (d) the licensed factory from which the excisable goods are to be brought; and
 - (e) such other information as may be required.

- (3) On receipt of the application under sub-rule (2), the Collector may enquire about the financial stability of the manufacturer by a reference to his banker and other sources and, in case of partnership firms, about their actual composition and individual status of the partners. The Collector may also call for samples of the finished goods in order to satisfy himself about the correctness of the formulae and other particulars furnished in the application.
- (4) If, after such enquiry as provided in sub-rule (3) and inspection of the factory premises, the Collector is satisfied that the rebate can be allowed to the applicant without danger of abuse, he may grant permission requiring the applicant to enter into a bond, with such security in such amount and under such conditions as may be specified:

Provided that the Collector may demand additional security at any time if he considers it necessary to do so:

Provided further that no rebate of excise duty on the raw materials and packing materials used in the manufacture of goods exported out of Bangladesh shall be allowed under this procedure if a claim for rebate of the said duty has been made under any other provision of law or under any other scheme of the Government.

- (5) On receipt of the permission, the manufacturer shall submit to the Collector the list of articles proposed to be manufactured along with the manufacturing formulae in triplicate and shall furnish the guarantee in the form as specified in Annexure II that he shall not alter the formulae, or use excisable goods of the quality and tariff classification different from the one mentioned in the formulae, without the previous permission of the Collector.
- (6) The original copy of the list and of the formulae shall be countersigned by the Collector as a token of approval and shall then be sent to the manufacturer for maintenance by him at the factory. The duplicate copy shall be sent to the proper officer and the triplicate retained in the Collector's office. Whenever the manufacturer intends to change any formulae or intends to manufacture any other type of articles with different formulae, he shall seek prior permission of the Collector in the manner as provided in sub-rule (5).
- (7) In order to be eligible for the rebate the manufacturer shall obtain the excisable goods to be utilised or raw materials and packing materials direct from a licensed factory approved by the Collector. All such goods shall be conveyed from the manufacturing factory to the receiving factory within three months from the date of payment of duty thereon or such extended period as the Collector may allow for reasons to be recorded in writing and all such

goods shall be accompanied by a copy in Form A.R.I. or gate pass as evidence of payment of duty on the quantity so removed and conveyed. All such goods shall be stored in a duly approved store room and each consignment shall be stocked separately and goods of each distinct variety shall be kept together in distinct lots with separate stock cards.

- (8) When the finished goods are ready for export, the manufacturer shall submit to the Collector an application in quintuplicate in Form A.R. 4AA showing the quantity of finished goods to be exported, the percentages and quantity of excisable goods contained in and used in packing of such goods, the amount of duty involved and refund claimed.
- (9) A separate application shall be submitted in respect of each consignment.
- (10) The cases or packages in which goods are packed shall be legibly marked in ink or oil colour or in such other durable manner as the Collector may, in any particular case allow, with progressive number commencing with No. 1 for each calendar year and with the owner's name and special mark, if any.
- (11) On receipt of the application, the Collector shall forward it to the proper officer who shall deal with it in accordance with the provisions of sub-rule (12).
- (12) The exporter shall present the packages of the consignment to the proper officer at least twenty-four hours before the intended removal of the goods, or within such shorter period as the Collector may, in any particular case, allow. Thereupon, the proper officer shall verify the particulars with reference to the manufacturing formulae and the documents of production and on being satisfied that the goods are identifiable with those cited in the application, he shall seal the packages with excise seal and shall give a certificate on the application that the percentage and quantity of excisable goods contained as stated in the application are according to the approved formulae and that the packages have been sealed by him with excise seal. The proper officer shall then endorse all copies of the application in token of such examination and return them to the owner. Thereafter, the owner shall present the application together with original copy of the gate pass to the proper officer who shall, after verifying the particulars of the duty, paid or payable, record a certificate to that effect on all copies of the application and on the gate pass. The proper officer shall return the original copy of the gate pass and the original and duplicate copies of the application to the owner, sending the triplicate to the Collector, quadruplicate to the Chief Accounts Officer and retaining the quintuplicate for his record.

- (13) On arrival at the place of export, the goods shall be presented together with the original and duplicate copies of the application to the Customs Officer. The consignment shall be carefully examined and if all the particulars as cited in the application concerning the goods agree in all respects, such Customs Officer shall allow export and then certify on both copies of the application that the goods have been exported. The Customs Officer shall then return the duplicate to the applicant retaining the original for his record.
- (14) The manufactured goods shall be exported within six months from the date on which they were sealed by the proper officer, and the claim for rebate together with the proof of due exportation should be lodged with the Collector having jurisdiction over the factory before expiry of three months from the date of exportation.
- (15) In order to obtain the payment of the rebate, the exporter shall produce before the concerned Collector the duplicate copy of the application bearing the certificates of the Customs Officer regarding export mentioned in sub-rule (13). If the Collector is satisfied from a verification of the duplicate with the triplicate application received from the proper officer that the claim is in order, he shall sanction rebate.
- (16) The exporter shall then apply in form in annexure III in triplicate to the Collector who will pass order sanctioning the amount of rebate and then forward the same to the Chief Accounts Officer, who will pay the refund.
- (17) The manufacturer shall maintain accounts in the proper form in RG-25, showing the quantities of duty paid excisable goods received and used in the manufacture and packing of the articles. The accounts of the articles manufactured and exported shall also be maintained in the proper form in RG-26.
- (18) Rules 197 and 198 shall apply to the premises wherein the goods in respect of which rebate granted under sub-rule (1) are manufactured and to the accounts relating to such goods.
- (19) The Collector shall draw the schedule of working hours and closed holidays and shall impose conditions governing operations at the factory outside such hours and on such holidays.
- (20) The manufacturer shall bear the cost of such establishment as the Collector may consider necessary for supervising operation in the factory for the effective implementation of this rule.

- (21) If any of the particulars entered in the applications submitted under sub-rule (2) or sub-rule (5) is found to be incorrect, either before or after exportation of the goods, the applicant shall be liable to a penalty which may extend to ten thousand taka for each breach of any provision of this rule; or ten times the amount of duty of which rebate was claimed; and the concession may at any time be withdrawn by the Collector if any other breach of this procedure is committed by the manufacturer, his agent or any person employed by him in the factory.
- (22) No rebate under this rule shall be admissible if the amount is less than Taka 500 in respect of any one consignment of goods exported.
- (23) The manufacturer shall, on demand being made within five years of the date of payment, refund to the Collector any rebate erroneously paid to him.

ANNEXURE I.

Application to manufacture articles for export under claim for refund to duty on excisable goods (used in the manufacture and packing thereof).

To

The Collector of Excise,.....

Sir,

I/we.....residing at..... district....
.....request that I/we may be granted/renewed permission to manufacture articles for export under claim for refund of duty paid on excisable goods (used in the manufacture and packing thereof) for the year.....

2. I/we hereby declare particulars (in the schedule overleaf) of the premises where I/we carry on business of such articles.

3. I/we submit a list of articles proposed to be manufactured alongwith the formulae of each, with special reference to the quantity of proportion to excisable goods actually used and the quantity and tariff category of excisable goods so used.

4. I/we declare that I/we shall not change the list or the formulae except with the prior permission of the Collector.

5. I/we agree to abide by the provisions of the rules in respect of manufacture of articles for export under claim for rebate of duty on excisable goods (used in the manufacture and packing thereof).

6. I/we declare that to the best of my/our knowledge and belief the information furnished here is true and complete.

Signature of the applicant.

SCHEDULE:

1. List of articles and their formula (attached).
2. Estimated quantity of excisable goods of each tariff category and quantity which will be required.
3. Name or names of factories from which excisable goods will be obtained.
4. Quantity of articles which are estimated to be exported during the year.

Particulars of Premises:

	Distinguishing letter of number or letter and number of each.	Detailed description of each.	Purpose of each.
1. Village or town
2. District
3. Brief description (with boundaries of the premises intended to be used as factory).
4. Description of each main division or sub division of the factory.
5. Store room for excisable goods
6. Store room for articles manufactured.

Original
Duplicate
Triplicate

ANNEXURE II

List of Articles Proposed to be Manufactured.

Sl. No.	Name of the articles	Manufacturing formula showing the percentage of excisable commodity used.
1.	
2.	
3.	
4.	
5.	

I/we..... residing at.....Taluk.....
 district.....guarantee that I/we shall not alter the formulae mentioned
 above or use excisable commodity of the quality and tariff category different
 from the one mentioned in the formula, without the previous permission of
 the Collector.

Place.....

Signature(s) of the Applicant(s)

Date.....

To be submitted to the Collector in triplicate.

Original
Duplicate
Triplicate

ANNEXURE III.

Application for rebate of duty on excisable goods exported by Sea/Air/Land.

To

The Collector of Customs and Excise,.....

I have exported the undermentioned quantity and variety of..... and produce, as evidence of payment of duty thereon, the attached A.R. 4AA No....., dated..... A copy of the relevant Bill of Lading/Shipping Bill/Airway Bill is also attached. I would request that the rebate of duty to the extent admissible to me may kindly be granted.

Particulars of documents attached.

- (i) A.R. 4AA No. and date.
- (ii) Name of Collectorate/Division/Circle from which the goods were originally removed after payment of duty.
- (iii) Name of factory and place.
- (iv) Factory's licence No.
- (v) Name of person or firm who cleared the goods on payment of duty.
- (vi) Gate pass No. and date.
- (vii) Tariff classification.
- (viii) Value of goods (if assessed *ad valorem* or on retail price).
- (ix) Rate of duty.
- (x) Amount of duty paid.
- (xi) Account-Current No. and No. of debit entry and date under which duty was debited.
- (xii) Weight of quantity exported.
- (xiii) No. and date of Bill of Lading/Shipping Bill/Airway Bill.
- (xiv) Name of conveyance on which the goods were exported.
- (xv) Date of shipment.

I certify that the aforesaid particulars are correct, and I am the rightful claimant to the rebate of duty of Tk..... (Taka.....) and the claim for rebate of duty debited in Account-Current, vide Gate passes No..... dated..... be treated as discharged.

Date..... Signature and full address of the Claimant.

II

Refund order No....., dated..... The claim of Messrs..... has been scrutinised with A.R. 4AA(s) No. Taka..... (Taka.....) is sanctioned. A suitable remark has been endorsed on the copy of the A.R. 4AA produced by the claimant as well as on the other copies.

Dated..... Collector

III

Office of the Collector, Customs and Excise..... Forwarded to:—

(i) The Chief Accounts Officer of Excise..... for information and necessary action. The duplicate and triplicate copies of Form A.R. 4AA are attached.

(ii) Messrs.....

Dated..... Collector

IV

Passed for payment of Taka.....(Taka.....). The amount is adjustable under Head "107-Excise duties Deduct Refunds."

Dated..... Chief Accounts Officer, Excise.

V

Cheque No.....dated.....issued in favour of Messrs.....for Taka..... (Taka.....).

Dated..... Chief Accounts Officer, Excise.

VI

Received Cheque No.....dated.....for Taka..... (Taka.....).

Dated..... Signature of the claimant.

Verified with entry No..... dated.....in Account-Current and or T.C. No. dated.....and certified that the refund has been noted against the original credit.

Chief Accounts Officer

Collectorate of Origin.”;

(2) after rule 44, the following new rule shall be *inserted*, namely:—

“44A. Declaration of premises by an establishment rendering excisable services.—

- (1) Every owner of an establishment rendering excisable services shall, before beginning to render excisable services, declare in proper Form all premises intended to be used by him for rendering services, specifying the purpose for which each room, place or equipment is to be, used and the mark by which it is to be distinguished.
- (2) The owner of the establishment shall sign the declaration and deliver it to the proper officer.
- (3) The owner of the establishment rendering excisable services shall also submit to the proper officer the plan of the premises, plant, machinery and fittings alongwith the declaration under sub-rule (1), and no excisable services shall be rendered unless such officer has given a certificate of approval.”;

(3) in rule 52A,

(a) after sub-rule (2) the following new rule shall be *inserted*, namely:—

“(2A). In relation to the goods covered by Chapter XV, the gate pass shall be made out in quadruplicate with indelible ink using double-sided carbon and shall contain no mutilations, over-writing or erasures. The original copy shall accompany the consignment to its destination, the duplicate to be sent to the proper officer on the day it is issued, the triplicate to be sent to the Joint Collector, Audit within seven days of the month following and the quadruplicate to be retained in the office for record. The original copy shall be produced by the carrier on demand by any Excise officer while the goods are enroute such destination from the factory or warehouse or store room:

Provided that in respect of clearance of excisable goods consumed within the factory for manufacture of other goods in a continuous process, the manufacturer shall make out a single gate pass at the end of the day.”;

(b) in sub-rule (5), for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*;

(4) in rule 57, in clause (d), for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*;

(5) in rule 96 GGG, in sub-rule (16), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(6) in rule 96K, in sub-rule (11), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(7) in rule 96KK, in sub-rule 11, for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(8) in rule 96KKK, in sub-rule (10), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(9) in rule 96M, in sub-rule (6), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(10) in rule 96MM, in sub-rule (18), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(11) in rule 96MMM, in sub-rule (12), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(12) in rule 96P, in sub-rule (6), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(13) in rule 96Q, in sub-rule (8), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(14) in rule 96T, in sub-rule (8), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(15) in rule 96TT, in sub-rule (12), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(16) in rule 96WWW, in sub-rule (21), for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*;

(17) after rule 96Z, the following new rule 96ZZ shall be *inserted*, namely :—

"96ZZ. Special procedure in respect of Cinematographic films :—

- (1) This rule shall apply to the cinematographic films in so far as it relates to its movement from one laboratory to another for further processing and from laboratory to the Film Censor Board and return therefrom.
- (2) If the management of a laboratory is desirous of removing without payment of duty excisable cinematographic film processed or developed or both by it, to another laboratory for further processing or developing, shall execute, with the permission of the Assistant Collector or Deputy Collector of Excise in whose jurisdiction it is located, a bond or a general bond with such security or surety for such amount and on such condition as the said officer may approve. The management shall, for every such removal of excisable cinematographic film from their own laboratory to another laboratory, obtain the permission of the proper officer on an application made to him in the proper form.

- (3) No management of a laboratory shall remove any developed or exposed cinematographic film for obtaining certificate of the Film Censor Board, unless it furnishes a bank guarantee equal to the amount of duty involved. Such removal shall take place under dated signature and departmental seal of the proper officer on each reel. The management after necessary action in the Film Censor Board, bring it back to the laboratory under dated signature and seal of the Film Censor Board on each reel. On return of the film, the management shall produce it to the proper officer for examination. If the proper officer is satisfied that the films sent have properly been returned with the seal of the Censor Board intact, he shall then allow entry of the film in the store room. The Superintendent shall, on receipt of certificate of return of the film from the proper officer, order release of the bank guarantee.
- (4) 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 ten thousand or ten times the amount of duty involved, whichever is higher, and that any article in respect of which such contravention is made shall be liable to confiscation.”.
- (18) in rule 151, in sub-rule (1), in clause (d), for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*;
- (19) in rule 192, in the last sentence, for the words, figures and letters “the 31st December, every year” the words, figure and letters “the 31st December of every three years” shall be *substituted*;
- (20) in rule 210, for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*;
- (21) in rule 226, in sub-rule (1), in clause (iii), for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*;
- (22) in rule 227, in sub-rule (5), for the words “one thousand taka” the words “five thousand taka” shall be *substituted*;
- (23) in rule 228, in sub-rule (4), for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*;
- (24) in rule 229, in sub-rule (2), for the words “one thousand taka” the words “five thousand taka” shall be *substituted*;
- (25) in rule 231B, in sub-rule (2), for the words “one thousand taka” the words “five thousand taka” shall be *substituted*;
- (26) (a) in rule 243, in sub-rule (3), in the proviso, for clause (i) the following shall be *substituted*, namely:—
- “(i) the gate pass shall be prepared in quadruplicate, the original shall accompany the consignment to its destination, the duplicate to be sent to the proper officer on the day it is issued, the triplicate to be sent to the Joint Collector, Audit within seven days of the month following and the quadruplicate to be retained in the office for record;”;

(b) in sub-rule (4), clause (a) shall be *omitted*;

(27) in rule 251, in sub-rule (1), in clause (d) for the words "two thousand taka" the words "ten thousand taka" shall be *substituted*.

(28) in Appendix I, under the heading "FORMS",—

(a) under sub-heading "Registers", after Excise Series No. 55J in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely:—

"55JJ Register of excisable goods and packing materials received and issued. 12A RG-25

55JJJ Account of articles manufactured for export; 12A RG-26;"

(b) under sub-heading "Applications for Removal", after excise series No. 62C in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely:—

"62CC Application for removal of goods under claim of rebate. 12A AR-4AA";

(c) in Excise Series No. 65-A, for the heading "Original for carrier, Duplicate for excise office and triplicate office copy" the words "Original for carrier, Duplicate for proper officer, Triplicate for Joint Collector, Audit and Quadruplicate office copy" shall be *substituted*;

(d) after Excise Series No. 65AA, the following new FORM 65AAA shall be *added*, namely:—

"65AAA Gate pass for clearance of excisable goods from a factory or warehouse on payment of duty. 52-A GP-3";

(29) in the FORMS,—

(a) after the FORM 55J, the following new FORMS shall be *inserted*, namely:—

"EXCISE SERIES NO. 55JJ

FORM NO. RG—25

(Rule 12A)

Register of excisable goods and packing materials received and issue for the manufacture of goods for export under claim for rebate of duty.

1. Name of the factory.....
2. Name of the excisable commodity.....

Date	Opening Ba'ance		Quantity received		Number and date of	
	Number of packages	Quantity	Number of packages	Quantity	A.R.I. under which duty paid	Transport document under which received
1	2	3	4	5	6	7

Number of packages	Quantity	Closing Balance		Remarks
		Number	Quantity of	
8	9	10	11	12

Notes.—(1) Separate sections may be opened for each tariff rate of excisable goods.

(2) Any quantity left over as incapable of being used (for example, cuttings in case of cotton fabrics) may be entered in the remarks column.

(b) EXCISE SERIES NO. 55-JJJ
FORM NO. RG-26

(rule 12A)

Account of articles manufactured for export under claim for rebate of on excisable goods used therein.

1. Name of the factory.....
2. Name of article manufactured.....
3. Percentage of excisable commodity used.....

Date	Opening Balance		Quantity manufactured		Quantity used for home consumption		
	Number of packages	Quantity	Number of packages	Quantity	Number of packages	Quantity	
	1	2	3	4	5	6	7

Serial Number and others identification marks on packages for export	Quantity removed for export		Quantity of excisable goods contained in the consignment removed for export
	Number of packages	Quantity	
	8	9	

Rate of duty paid on such goods	Amount of duty involved	Number and date A.R.4AA	Closing Balance	Remarks
12	13	14	15	16

Notes.—Separate sections should be opened for each type of article having different formula.” ;

(c) after the FORM AR 4A, the following new FORM shall be inserted, namely :—

“EXCISE SERIES NO. 62CC (To be prepared in
quintuplicate)

FORM NO. A.R. 4AA

(Rule 12 A)

Application for removal of goods under claim of rebate.

To,
The Collector of Customs and Excise,

I/We.....of.....
request permission to remove the undermentioned quantity and variety.....
from my/our factory for export to.....
(country of destination) under claim for rebate.

Particulars of manufacturer of goods and his L-4No.	Number & description of Packages	Gross weight	Marks and numbers on packages	Weight or quantity of goods	Percentage and quantity of excisable goods contained in and used	Description of the goods
1	2	3	4	5	6	7

Value	Duty		No. & date of AR-I(s) and Gate pass(s) under which duty was paid	Amount of rebate claimed	No. & date of transport Challan or receipt, if any	Remarks
	Rate	Amount				
8	9	10	11	12	13	14

I/We hereby declare that the above particulars are true and correctly stated.

Date.....

Place

Signature of the Manufacturer,
Owner or his authorised Agent.

On all copies

1. Certified that I have examined the consignment described overleaf that particulars stated in the description are correct that.....duty has been paid on the goods.....the owner has entered into a bond and after examination I have sealed the packages with excise seal.

Inspector of Excise
Countersigned, Supdt. of Excise.

(On original and duplicate)

2. Certified that the seals on the packages were found intact and that I have satisfied myself that the particulars of the consignment are as specified overleaf except for the shortages mentioned below.

3. Certified that the consignment was shipped under my supervision under Shipping Bill No.dated.....which left for..... on the day of.....19.....

4. Certified that the above mentioned consignment has been duly identified and has passed the frontier today (for exports by land) at..... in its original condition.

Place..... Date..... Signature of the.....
Officer Countersigned.

Place..... Date..... Signature of the Preventive
Officer.
Countersigned.

Place..... Date..... Signature of Supdt. of
Preventive Service.

(On duplicate only)

5. Certified that the goods described overleaf have not been relanded and are not intended to be relanded at any port in Bangladesh.

6. Certified that duty on the goods contained in the consignment was paid under.....No. dated.....

7. Certified that no rebate has been claimed by me/us previously in respect of this consignment.

Place..... Signature of the Exporter

Date.....

Refund order No.....dated.....

8. Rebate of Taka.....(Taka.....) sanctioned.

Place..... Collector of Excise.”; and

Date.....

(d) after the Form GP-2, the following new Form shall be inserted, namely :—

“EXCISE SERIES NO. 65AAA.

Printed Serial No.

Original

Duplicate

TriPLICATE

FORM GP-3

Gate Pass for Excisable Goods.

(Rule 52 A)

- | | | |
|---|--------|--------|
| 1. Serial No. | Date : | Time : |
| 2. Name and Location of factory : | | |
| 3. Licence No. | | |
| 4. Name and address of consignee : | | |
| 5. Quantity of excisable goods : | | |
| (i) Number of bales or packages | | |
| (ii) Number of pieces | | |
| (iii) Quantity/Weight/Yardage | | |
| (iv) Description | | |
| 6. Marks and Numbers on bales/packages | | |
| 7. A.R.I No. | Dated | |
| 8. Mode of transport | | |
| 9. Registered Number of vehicle, if any | | |

Signature of Excise Inspector

Signature of Manager/Manufacturers
or authorised officer of the Factory.

10. Time when the vehicle/conveyance leaves the factory gate.

Signature of Excise Sepoy.

TABARAK ALI
Member (Excise).

MINISTRY OF FINANCE

Internal Resources Division

(Business Turnover Tax)

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S.R.O. 317-L/84/125-BTT.—In exercise of the powers conferred by section 3 of the Business Turnover Tax Ordinance, 1982(XVII of 1982), the Government is pleased to make the following further amendments in this Division's Notification No. S.R.O. 337-L/83/107/BTT, dated the 31st August, 1983, namely:—

In the aforesaid Notification, for the provisos the following shall be *substituted*, namely:—

“Provided that no such tax shall be charged from a trader whose annual business turnover does not exceed two lakhs taka in relation to goods and twenty thousand taka in relation to services :

Provided further that where the business turnover of a trader exceeds two lakhs taka or twenty thousand taka, as the case may be, the amount of two lakhs taka in relation to goods and twenty thousand taka in relation to services shall not be reckoned toward's calculation of turnover for the purpose of determination of the tax.”

By order of the President

TABARAK ALI

Joint Secretary.

NATIONAL BOARD OF REVENUE

(Business Turnover Tax)

NOTIFICATION

Dhaka, the 27th June, 1984.

No. S.R.O.318-L/84/126-BTT.—In exercise of the powers conferred by sub-section (1) of section 4 of the Business Turnover Tax Ordinance, 1982 (XVII of 1982), the National Board of Revenue is pleased to make the following amendments in its Notification No. S.R.O.338-L/83/108/BTT, dated the 31st August, 1983, namely :—

In the aforesaid Notification, *after* item No. 6, the following new items shall be *added*, namely :—

- “7. Customs bonded warehouses for diplomatic and privileged persons.
8. Services rendered by the travel agents.”

TABARAK ALI

Member.