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MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATIONS

Dacca, the 28th October, 1975.

No. S.R.O. 366-L/75/263/D/Cus/75.—In exercise of the powers conferred by clause (c) section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorize repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.
- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.

- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 60 days of such exportation or of the publication of this notification, whichever is the later.
- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca—
- (a) any change in the process of the imported raw materials,
- (b) any changes in the composition of the manufactured goods to be exported, and
- (c) use of any indigenous raw material in place of the imported raw materials.

2. The repayment authorized by this Notification shall be admissible in respect of the goods exported on or before 29th May 1975.

TABLE

| Sl. No. | Name of imported raw materials. | Goods produced or manufactured. | Extent of repayment of Customs duty. |
|---------|---------------------------------|---------------------------------|--------------------------------------|
| 1 | 2 | 3 | 4 |

The following goods produced or manufactured by M/s. I.S. Tannery, Hazaribagh, Dacca.

| | | | Per 100 sqr. feet |
|---|--------------------|--|-------------------|
| 1 | Sodium Sulphide | Chrome tanned Cow hides wet blue (not exceeding 4,49,655 sqr. ft.) | Tk. 8-20 |
| 2 | Chromosal B | | |
| 3 | Chromitant Powder | | |
| 4 | Salchrome | | |
| 5 | Oropon OR | | |
| 6 | Ammonium Chloride. | | |

These rates will be applicable to the goods exported after the quantity notified in S.R.O. 153/D/Cus/74, dated 16th May 1974 has been exhausted.

S. M. AKRAM
Second Secretary.

Dacca, the 28th October, 1975.

No. S.R.O. 367-L/75/264/D/Cus/75.— In exercise of the powers conferred by clause (c) section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorize repayment to the extent specified in column (3) of the table below of Customs duties paid on the importation of the the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:—

- (i) The goods have been manufactured according to the formula duly furnished to the National Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof.
- (ii) The manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence as may be required by the National Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula.
- (iii) The manufactured goods are exported out of Bangladesh and an application for repayment of Customs duties is presented to the proper officer of Customs within 60 days of such exportation or of the publication of this notification, whichever is the later.
- (iv) The exporter makes a declaration on the reverse of the original shipping bill or other export documents to the effect that he would claim repayment of the customs duties paid on the imported raw materials used in the production of the goods being exported.
- (v) The repayment at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the National Board of Revenue and the Directorate of Inspection and Training (Customs and Excise), Dacca—
 - (a) any change in the process of the imported raw materials,
 - (b) any changes in the composition of the manufactured goods to be exported, and
 - (c) use of any indigenous raw material in place of the imported raw materials.

2. The repayment authorized by this Notification shall be admissible in respect of the goods exported on or before 29th May 1975.

TABLE

| Sl. No. | Name of imported raw materials. | Goods produced or manufactured. | Extent of repayment of Customs duty. |
|--|---------------------------------|---|--------------------------------------|
| 1 | 2 | 3 | 4 |
| The following goods produced or manufactured by M/s. M. B. Tannery, Hazaribagh, Dacca. | | | Per 100 sqr. ft. |
| 1 | Chromosal B | Chrome tanned wet blue Cow hides (Not exceeding 3,00,000 sqr. ft.). | Tk. 18·16 |
| 2 | Sodium Sulphide | | |
| 3 | Preventol | | |
| 4 | Oropon OR | | |
| 5 | Imrapell CO | | |
| 6 | Salt. | | |

These rates will be applicable to the goods exported after the quantity notified in S. R. O. 168/D/Cus/74, dated 30th July, 1974 has been exhausted.

S. M. AKRAM
Second Secretary.

[C. No. 13(45)NBR/Cus/72]

(Income-Tax)

NOTIFICATION

Dacca, the 6th November, 1975.

No. S.R.O. 369-L/75.—In exercise of the powers conferred by the sub-section (5) of section 15D of the Income-tax Act, 1922 (Act XI of 1922), the National Board of Revenue is pleased to approve the Bangladesh College of Physicians and Surgeons for purposes of that section subject to the following conditions—

- The Accounts of the institution shall be fully audited by a Chartered Accountant every year and such audited accounts shall be submitted to the Deputy Commissioner of Taxes under whose territorial jurisdiction the head office of the institution is situated.
- The institution shall not make any donation or grant to any other Charitable institution or fund unless it is an institution or fund approved under section 15D of the Income-tax Act.

AHMED KAMAL HAIDER
Second Secretary.

MINISTRY OF JUTE

(Jute Division)

NOTIFICATION

Dacca, the 6th November 1975.

No. S R.O. 368-L/75.—In exercise of the powers conferred by section 14A of the Record of Jute Growers (Border Areas) Act, 1974 (LXXXVI of 1974), the Government is pleased to make the following rules, namely:—

1. **Short title.**—These rules may be called the Record of Jute Growers (Border Areas) Rules, 1975.

2. **Authority to sanction seizure.**—The following shall be the authorities within the jurisdiction mentioned against them for according sanction to seize stocks of jute under clause (a) of section 9 of the Record of Jute Growers (Border Areas) Act, 1974, namely:—

- (i) The Director—Within the whole of Bangladesh.
- (ii) The Deputy Commissioner—Within his jurisdiction.
- (iii) The Subdivisional Officer—Within his jurisdiction.
- (iv) Any Commissioned Officer of the Bangladesh Army or the Bangladesh Rifles engaged in anti-smuggling operations in the border areas—Within his jurisdiction.

By order of the President
 FAYEZUDDIN AHMED
Secretary.

OFFICE OF THE CHIEF CONTROLLER OF IMPORTS AND EXPORTS
 (Import Trade Control)

PUBLIC NOTICE No. 96(75)/IMPORT.

Dacca, the 1st November 1975.

In pursuance of paragraph 10(iv) of Annexure IV of the Import Policy (July-December, 1975) Order, it is hereby notified for the information of eligible units of the industrial sectors noted below that they may obtain licences in cash for spare parts up to the percentage of their HYE for spare parts noted against each—

| Sl. No. | Name of the industrial sector. | Percentage of HYE for spare parts. |
|---------|--------------------------------|------------------------------------|
| 1 | 2 | 3 |
| | | Per cent. |
| 1 | Mechanised Dry Cleaning | 100 |
| 2 | Embroidery | 100 |
| 3 | Gas Mantle | 100 |

| 1 | 2 | 3 |
|---|---|-----------|
| | | per cent. |
| 4 Kapok Ginning | | 100 |
| 5 Mechanised Dyeing and Printing and Calendering and mercerising. | | 100 |
| 6 Rope and Twine | | 100 |
| 7 Umbrella cloth manufacturing | | 50 |
| 8 Waterproof, Tarpaulin and Canvas | | 100 |
| 9 Waste Cotton Spinning | | 100 |
| 10 Zari manufacturing | | 100 |
| 11 Rayon yarn Doubling and Twisting | | 100 |
| 12 Ordinary Power loom | | 50 |
| 13 Jute Baling Press | | 50 |
| 14 Sewing Thread (Spooling) | | 50 |

2. Licence forms must be presented to the respective licensing counter on or before 29th November 1975 and Letters of Credit must be opened within four months from the date of issue of the licences.

A. H. M. NURUL ALAM
Assistant Controller.