

The
Bangladesh  Gazette

Extraordinary
Published by Authority

WEDNESDAY, NOVEMBER 5, 1986

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE
Internal Resources Division
(Customs And Sales Tax)

NOTIFICATION

Dhaka, the 5th November 1986

No. S.R.O. 426-L/86/1038/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and section 4(1) of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of this Ministry's Notification No. S.R.O. 285-L/85/933/Cus., dated the 30th June 1985, the Government is pleased to exempt the machinery and articles falling under Tariff Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969), specified in Table I and imported for installation in the territorial area specified in column (1) of Part A of Table II below or for installation under such conditions or for such purposes as are specified in column (1) of Part B of Table II, from so much of the customs-duties chargeable thereon as is in excess of the rate specified in the corresponding entry in column (2) of Table II and from the whole of the sales tax chargeable thereon, subject to the following conditions, namely:

- (1) the machinery, spares or articles imported for initial installation of an industrial unit or for balancing, modernization, replacement or expansion of an existing unit as sanctioned by the competent sanctioning authority and certified in the form appended in Annex I by the—
 - (a) Director, Department of Textiles, for textile sector;
 - (b) Chairman or Director (Promotion and Extension) at headquarters or Regional Director, the Bangladesh Small and Cottage Industries Corporation, for industries sanctioned and registered by that Corporation for private sector industries;

(13873)

Price : Taka 1.00

- (c) Deputy Director (Marine Fisheries), Department of Fisheries, for deep sea fishing trawlers;
- (d) Director-General, Department of Industries, for private sector Industries other than those specified in sub-paragraphs (a), (b) and (c);
- (e) an authorised officer not below the rank of Joint Secretary of the Ministry or Division concerned, for all public sector industries; and
- (2) the imported machinery, spares or articles qualifying for assessment at the rates of $2\frac{1}{2}\%$ and $7\frac{1}{2}\%$, shall be assessed at the rate of 20% realising $2\frac{1}{2}\%$ or $7\frac{1}{2}\%$, as the case may be, in cash, securing the balance amount by a demand to be enforced in the event of importer's failure to prove to the concerned Assistant Collector of Customs within 6(six) months from the date of clearance of the aforesaid machinery, spares or articles under whose territorial jurisdiction the industry is located to the effect that the imported machinery, spares or articles have actually been installed in the area for which the industry has been sanctioned.

TABLE I

Tariff Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969).

- Chapter 28 : 28·05A
- Chapter 37 : 37·01, 37·02 (lithographic films in roll only)
- Chapter 39 : 39·01 to 39·04 & 39·06 (reasonable quantity of insulating materials for cold storage only), 39·07H (excluding bobbins).
- Chapter 40 : 40·09, 40·10 (excluding v-belts), 40·14.
- Chapter 42 : 42·04, 42·06A
- Chapter 44 : 44·02 (for industrial use only), 44·03 (wooden poles for electric transmission only), 44·13, 44·25 (wooden boots and shoe lasts only), 44·26 (excluding bobbins), 44·28 (wood paving blocks and cross arms only)
- Chapter 45 : 45·04
- Chapter 48 : 48·08, 48·15C, 48·20, 48·21 (sub-head A & E only)
- Chapter 59 : 59·04 (twine, cordage, ropes and cable, reasonable required quantity for each fishing trawler), 59·05 (nets and netting made of twine, cordage or rope, made up fishing nets of yarn, twine, cordage or ropes, as required in reasonable quantity), 59·06 (in reasonable quantity), 59·08 (excluding those made of silk or of man-made fibre), 59·16, 59·17.
- Chapter 68 : 68·04 (excluding hand polishing stones, whetstones, eilstones, hones, and the like and mill stones), 68·06, 68·07, 68·13, 68·14
- Chapter 69 : 69·01, 69·02, 69·03, 69·09

- Chapter 70 : 70·07B, 70·20, 70·21
- Chapter 73 : 73·17, 73·18, 73·19, 73·20, 73·21 (excluding prefabricated buildings and their assembled panel and parts), 73·22, 73·24, 73·25, 73·27, 73·29, 73·31, 73·32 (excluding bolts and nuts), 73·34 (excluding hair pins, curling pins, curling grips), 73·35 (excluding upholstery and mattress wire spring), 73·36 (for hotel industry only), 73·40 (excluding reservoirs, etc. of a capacity of 300 litres or less)
- Chapter 74 : 74·07, 74·08 (for identifiable industrial use including for use with fishing trawlers), 74·10, 74·11, 74·15, 74·16, 74·19 (excluding needle, pin, door, window frame and other structural part, container for the packing or conveyance of good)
- Chapter 75 : 75·04 (for identifiable industrial use including for use with fishing trawlers), 75·06
- Chapter 76 : 76·06, 76·07 (for identifiable industrial use including for use with fishing trawlers), 76·08 (excluding prefabricated buildings and their assembled panels and parts), 76·09, 76·11, 76·12, 76·16 (sub-heads A, C & D but excluding needles, bobbins, pins and expanded metal of aluminium)
- Chapter 77 : 77·02 (sub-heads A & C for industrial use only)
- Chapter 78 : 78·05, 78·06 (excluding sanitary articles and parts thereof)
- Chapter 79 : 79·04, 79·06 (excluding household utensils, sanitary articles and parts thereof)
- Chapter 80 : 80·05, 80·06
- Chapter 82 : 82·02, 82·03, 82·04, 82·05, 82·06, 82·07
- Chapter 83 : 83·08, 83·15
- Chapter 84 : 84·01, 84·02, 84·03, 84·05, 84·06 sub-heads F (engine for industrial use), E (for fishing trawlers only), G (parts of engine of sub-heads E & F as mentioned herein), 84·07, 84·08, 84·09, 84·10 (liquid elevators of bucket, chain, screw, hand and similar kinds only), 84·11 (excluding foot pumps, hand pumps and other pumps for motor vehicles, motor cycles, cycles and fans, blower and the like and parts thereof for industrial use only of sub-head D), 84·12B, 84·13, 84·14, 84·15 (sub-head C), 84·16, 84·17 B, (industrial type only and parts thereof), 84·18 (excluding centrifugal laundry drier requiring for their operation less than one brake horse power), 84·19 (sub-heads B & C of industrial type only), 84·20 (weigh bridge and automatic weighers, industrial type only), 84·21 B (industrial type), 84·22 (excluding portable jacks), 84·23, 84·25D, 84·26, 84·27, 84·28, 84·29 (excluding rice huller and parts thereof), 84·30, 84·31, 84·32, 84·33, 84·34 (excluding printing type), 84·35, 84·36, 84·37 84·38

(excluding reeds and wire healds), 84·39, 84·40 (excluding washing and drying machines requiring for their operation less than one brake horse power and parts thereof), 84·41 (electrically operated sewing machines requiring for their operation not less than one quarter of one brake horse power and parts thereof including needles only), 84·42, 84·44, 84·45, 84·46, 84·47, 84·48, 84·50, 84·52 (industrial type), 84·56, 84·57, 84·59, 84·60, 84·61 (excluding sanitary and plumbing fittings), 84·63 (excluding transmission shaft, ball and roller bearing), 84·64, 84·65

Chapter 85 : 85·01, 85·02, 85·04, 85·05, 85·08 (excluding parts for aircraft engines), 85·11, 85·12, 85·15 (sub-heads A & I, parts thereof), 85·17 (industrial type only), 85·18, 85·19, 85·21 (valves for radio electric transmission only), 85·22, 85·23 (excluding wires and cables, any one core of which not specially designed as a pilot core, has a sectional area of less than one eightieth part of a square inch but excluding winding wires), 85·25, 85·26 (only those are designed exclusively for use in circuit of over 30 amps and at a pressure not exceeding 250 volts; also those designed exclusively for use in circuit of any amperage provided the pressure exceeds 250 volts), 85·27 (for industrial use only), 85·28 (for industrial use only).

Chapter 87 : 87·03 (insulated refrigerated vans only), 87·07, 87·14

Chapter 89 : 89·01E (equipment of fishing trawlers only)

Chapter 90 : 90·07 (process camera parts and accessories thereof only), 90·08 (excluding those for film of width of less than 16 mm), 90·09, 90·10 (studio and laboratory apparatus and equipment used exclusively with 35 mm or 35/16 mm inter changeable cinematographic film only), 90·14, 90·15, 90·16, 90·22, 90·23, 90·24, 90·25, 90·26 (excluding single phase electric metre), 90·27 (excluding milimeters, revolution counter and speed indicator suitable for use on motor vehicleless, taximeter and speedmeter), 90·28

Chapter 91 : 91·06

Chapter 96 : 96·01 (article used exclusively with machinery only)

Chapter 98 : 98·07

TABLE II
Part A

(1)	(2)
(a) Developed Area	20% <i>ad val.</i>

Dhaka Zila :

The Police stations of Kotwali,
Sutrapur, Lalbag, Dhanmondi,
Cantonment, Motijheel, Tejgaon,
Demra, Ramna, Gulshan, Mirpur and Mohammadpur,
and upazilas of Keraniganj, Savar and Dhamrai.

(1)

(2)

Narayanganj Zila :

The upazilas of Narayanganj, Bandar, Fatulla, Siddhirganj and Sonargaon.

Narshingdi Zila :

The upazilas of Narsingdi and Polash.

Gazipur Zila :

The upazilas of Gazipur, Tongi, Kaliganj and Kaliakoir.

Munshiganj Zila :

The upazila of Munshiganj.

Manikganj Zila :

The upazila of Manikganj.

Chittagong Zila :

The police stations of Kotwali, Double mooring, Chittagong Port, Panchalaish, Pahartali and Chandgoan, and the upazilas of Hathazari, Raozan, Rangunia, Sitakunda Mirersharai, Patiya, Satkania.

Rangamati Zila :

The upazilas of Kaptai and Chandraghona .

Cox'sbazar Zila :

The upazila of Cox's bazar.

Khulna Zila :

The police stations of Kotwali and Daulatpur and Fultala upazila.

(b) Less Developed Area 7 ½% *ad val.*

Dhaka Zila :

The upazilas of Dohar and Nawabganj.

(1)

(2)

Narayanganj Zila :

The upazilas of Rupganj and Arai hazar.

Munshiganj Zila :

The upazilas of Serajdikhan,

Lauhajang, Gajaria, Srinagar
and Tangibari.

Narshingdi Zila :

The upazilas of Raipura, Monahardi,
Shibganj and Belabo.

Manikganj Zila :

The upazilas of Sibalaya, Singair,
Harirampur, Daulatpur, Satura and Ghior.

Chittagong Zila :

The upazilas of Fatikchhari,
Anwara, Lauhagora, Banskhali,
Boalkhali and Chandonais.

Feni Zila :

Feni upazila.

Sylhet Zila :

Kotwali upazila.

Comilla Zila :

The upazilas of Kotwali and Daudkandi.

Noakhali Zila :

Begumganj upazila.

Habiganj Zila :

Habiganj upazila.

Brahmanbaria Zila :

The upazilas of Brahmanbaria and Ashugaj.

(1)

(2)

Sunamganj Zila :

Sunamganj upazila.

Chandpur Zila :

Chandpur upazila.

Maulvibazar Zila :

Maulvibazar upazila.

Mymensingh Zila :

Kotwali upazila.

Netrokona Zila :

Netrokona upazila.

Magura Zila :

Magura upazila.

Kushtia Zila :

The upazilas of Kushtia
Sadar and Kumarkhali.

Dinajpur Zila :

Dinajpur Sadar upazila.

Tangail Zila :

The upazilas of Tangail
Sadar and Mirazapur.

Pabna Zila :

The upazilas of Pabna and Ishwardi.

Serajganj Zila :

The upazilas of Serajganj and Shahjadpur.

Faridpur Zila :

Kotwali upazila.

(1)

(2)

Bogra Zila :

Bogra Sadar Upazila.

Rajshahi Zila :

Boalia Upazila.

Naogaon Zila :

Naogaon Upazila.

Rangpur Zila :

Kotwali Upazila.

Barisal Zila :

Kotwali Upazila.

Satkhira Zila :

The Upazilas of Satkhira, Kalaroa, Tala and
Debhata.

Jessore Zila :

Kotwali Upazila.

(c) Least Developed Area:

2½ % *ad val.*The whole of Bangladesh except the areas falling with-
in Developed and Less Developed Areas.

PART B.

1

2

- (a) Small and cottage industries in Less and Least Developed Areas and in the Industrial Estates of the Small and Cottage Industries Corporation established under section 3 of the Bangladesh Small and Cottage Industries Corporation Act, 1957 (E.P. Act XVII of 1957). . . 2½ % *ad val.*
- (b) An industry which would export not less than 70% of its products and to that effect a certificate from an officer mentioned in paragraph (1), (a), (b), (c), (d) or (e), as the case may be, is produced and an undertaking furnished in the form appended in Annex-II by the importer at the time of clearance of the goods binding himself to pay the customs-duties and sales tax leviable thereon had this concession not been allowed, if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the industrial unit in question failed to export at least 70% of its products in every year after the industrial unit goes into production 2½ % *ad val.*

1

2

- (c) In such specified sectors approved by the Investment Board, as appended in Annex-IV an industry which would use not less than 70% indigenous raw materials in value for its manufactured products or services and to that effect a certificate from an officer mentioned in paragraph 1(a), (b), (c), (d) or (e), as the case may be, is produced and an undertaking is furnished at the time of clearance of the machinery by the importer in the form appended in Annex-III binding himself to pay the customs-duties and sales tax chargeable thereon had this concession not been allowed, if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the industrial unit in question failed to use at least 70% indigenous raw materials for its products or services

2½% *ad val.*

Annex I

CERTIFICATE

I,

(Name and designation of the officer)

am satisfied on proper verification of the declaration forms in Annex II and Annex III that the machinery, spares and parts thereof imported by

..... per S. S.

(Name of the importer)

(Name of

..... Rot No..... Line No..... B/L No.....

the vessel)

dated..... and Invoice No. dated.....

....., are for initial installation/BMR&E and the component sanctioning authority has duly approved the same for installation in/for.....

.....

(area/condition/purpose to be specified).

Dated.....

Signature.....

Designation.....

Annex II

DECLARATION FORM

1. I,, son of
- Managing Director/Proprietor/Managing Partner of
-do hereby declare that I have imported machinery, spares and articles and cleared under B/E. Receiving No.....
-, dated
2. I further declare that I have read the contents of the relevant Notification under which the concessionary rate of customs-duties and exemption of sales tax have been claimed by me for the aforesaid import.
3. I also undertake to pay the normal duty and sale tax applicable on this import had this concession not been granted if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the proposed industrial unit in question failed to export at least 70% of its products in any year after the industrial unit goes into production.
4. I further undertake to abide by such conditions and procedures as may be laid down by the Collector of Customs of the customs-station through which the import has been effected and the Collector of Customs under whose territorial jurisdiction the industrial unit falls or is located.
5. I also declare that I am fully aware of the legal consequences of breach of any conditions laid down in the aforesaid Notification.

Dated.....

Witness: (1)

(2)

Signature of the Importer.

Annex III

DECLARATION FORM

1. I,,son of.....
Managing Director/Proprietor/Managing Partner of.....

.....do hereby declare that I have imported machinery and parts thereof and cleared under B/E.

Receiving No., dated.....

2. I further declare that I have read the contents of the relevant Notification under which the concessionary rate of customs-duties and exemption of sales tax have been claimed by me for the aforesaid import.

3. I also undertake to pay the normal duty and sales tax applicable on this import had this concession not been granted if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the approved industrial unit in question failed to use at least 70% indigenous raw materials by value for its manufactured products at any time after the unit goes into production.

4. I further undertake to abide by such conditions and procedures as may be laid down by the Collector of Customs of the customs-station through which the import has been effected and the Collector of Customs under whose territorial jurisdiction the industrial unit falls or is located.

5. I also declare that I am fully aware of the legal consequences of breach of any conditions laid down in the aforesaid Notification.

Dated.....

Signature of the Importer.

Annex IV

A. TEXTILE GROUP

1. Textile Finishing (Mechanised and Semi-Mechanised),
2. Specialised Textiles, (Cotton Group),
3. Spooling and Thread Ball Manufacture,
4. Tape, Lace and Braid,
5. Industries based on Textiles Wastes,
6. Hosiery and other Knitted Goods,
7. Sericulture, Reeling, Filature and Ericulture, and
8. Cotton Ginning.

B. GROUP OTHER THAN TEXTILE GROUP

1. Canning, Preservation of Fish and Other Sea Foods,
2. Processing, Canning and Preservation of Fruits and Vegetables,
3. Leather Footwears and Leather Goods,
4. Tanning Industry,
5. Tea Blending and Packeting,
6. Dairy Products (Pasturisation of Milk only),
7. Hide Glue,
8. Handicrafts,
9. Arts and Crafts,
10. Coir Products,
11. Comb (Horn),
12. Leather Board,
13. Jute Netting,
14. Poultry Farming and Poultry Products,
15. Belts and Nuts (Hot process using M.S. Rods),
16. Dog Spikes and Round Spikes,

17. Wire Nail,
18. Wire Drawing (based on local wire rods),
19. Roofing Screw (using local wire),
20. Hospitals and Clinics and
21. Livestock Feed including Poultry Feed.

By order of the President

TABARAK ALI
Additional Secretary.

[C.No.7(7)Cus.I/84.]