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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 23rd December, 1976.

No. S.R.O. 438-L/76/27-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, *after* rule 231A, the following new rule shall be inserted, namely:—

"231B. **Restriction on sale of certain excisable goods.**—(1) No person shall sell any excisable goods on which the duty of excise is levied at a rate based on the retail price, at a price exceeding the retail price printed on the body of the goods, package, container, cover, wrapper, label or tag.

(2) Any person selling such excisable goods in contravention of provisions of sub-rule (1) shall be liable to a penalty which may extend to taka two thousand and such goods shall also be liable to confiscation."

By order of the President
K. M. M. HOSSAIN
Chairman.

[16(3)X.3/72]

(3485)

Price : 50 Paise.

(Income-tax)

NOTIFICATION

Dacca, the 23rd November, 1976.

No. S.R.O. 439-L/76.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government of the People's Republic of Bangladesh is pleased to exempt expatriate personnel employed by the "Jatio Church Parisad in Christian Health Care Project in Bangladesh" from payment of tax under the Said Act in respect of,—

- (a) maintenance allowance received in Bangladesh by any of the expatriate personnel of the organisation provided the services rendered by such personnel are purely voluntary without any salary or other remuneration;
- (b) salary or other remuneration received or deemed to be received by, or accruing or arising or deemed to accrue or arise in Bangladesh to any of the expatriate personnel of the organisation provided the salary or other remuneration of such personnel is also exempt from payment of tax in the country of domicile of the expatriate personnel and evidence in respect of the same exemption is produced to the Bangladesh Income-tax authority.

K. A. DEWAN
Member (Taxes).

[4(24)Taxes-I/75]

NOTIFICATION

Dacca, the 18th December, 1976.

No. S.R.O. 440-L/76.—In exercise of the powers conferred by sub-section (1) of section 60 of the Income-tax Act, 1922 (XI of 1922), the Government is pleased to exempt so much of the total income as consists of salary or honorarium of the following classes of persons from the tax payable under the said Act:—

- (i) Prime Minister, State Ministers and Deputy Ministers;
- (ii) Members of Parliament;
- (iii) Judges of the Bangladesh Supreme Court and the Bangladesh High Court;
- (iv) Deputy Chairman and Members of the Planning Commission; and
- (v) Members of the Law Committee.

2. In computing the total income, any sum exempted from tax under paragraph (1) shall be included and the tax payable shall be an amount bearing to the total amount of the tax which would have been payable on the total income, had no portion of it been so exempted, the same proportion as the total income less the portion so exempted bears to the total income.

This Notification shall be deemed to have taken effect from the assessment year 1971-72.

K. A. DEWAN
Joint Secretary.

Customs.

NOTIFICATION

Dacca, the 20th December 1976.

No. S.R.O. 441-L/76/319/D/Cus/76.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), and in supersession of S.R.O. 1926(L)/69, dated Islamabad 1-10-1969 and S.R.O. 466(L)/71 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 prices 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 after the 30th day of May, 1975.

TABLE

Raw materials imported.	Goods produced or manufactured.	Extent of repayment.
1	2	3

The following goods produced or manufactured by M/s. Sar Particle Board Mills, Dacca.

Per 100 sqr. ft.

1. Plain Chip Board, Sizes ;

1. Synthetic Resin	(a) 8mm or 5/16"	thickness	15.87
2. Paraffin Wax	(b) 12mm or 1/2"	"	18.82
3. Pentachlorophenol	(c) 15mm/16mm or 5/8"	"	21.52
4. Hardner	(d) 18mm/19mm or 3/4"	"	25.11
5. Ammonia Liquor	(e) 25mm/26mm or 1"	"	37.66
6. Stearic Acid	(f) 36mm/38mm or 1 1/4"	"	50.25
7. Armac			
8. Scan Dispersion			

2. Veneered Chip Board One sided, Sizes :

1. Synthetic Resin	(a) 8mm or 5/16"	thickness	17.81
2. Paraffin Wax	(b) 12mm or 1/2"	"	21.13
3. Pentachlorophenol	(c) 15mm/16mm or 5/6"	"	24.15
4. Hardner	(d) 18mm/19mm or 3/4"	"	28.18
5. Ammonia Liquor	(e) 25mm/26mm or 1"	"	42.29
6. Stearic Acid			
7. Armac			
8. Veneer			
9. Scan Dispersion			

3. Veneered Chip Board Double sided, sizes ;

1. Synthetic Resin	(a) 8mm or 5/16"	thickness	17.81
2. Paraffin Wax	(b) 12mm or 1/2"	"	21.13
3. Pentachlorophenol	(c) 15mm/16mm or 5/8"	"	24.15
4. Hardner	(d) 18mm/19mm or 3/4"	"	28.18
5. Ammonia Liquor	(e) 25mm/26mm or 1"	"	42.29
6. Stearic Acid			
7. Armac			
8. Veneer			
9. Scan Dispersion			

Raw materials imposed.	Goods produced or manufactured.	Extent of payment.
1	2	3

4. Veneered Chip Board Doors Double sided, sizes:

1. Synthetic Resin		
2. Paraffin Wax	(a) 36mm/38mm or 1½" thickness	56.40
3. Pentachlorophenol		
4. Hardner		
5. Ammonia Liquor		
6. Stearic Acid		
7. Armac		
8. Veneer		
9. Solid Lipping		
10. Scan Diapersion		

Md. OHEEDUN NOOR
Second Secretary.

(C. No. 13(1)NBR/Cus-IV/74).

MINISTRY OF INDUSTRIES

Nationalised Industries Wing

ORDER

Dacca, the 23rd December, 1976.

No. S.R.O. 442-L/76/NID(Estbt)-146/74-12583.—In exercise of the powers conferred by rule 18 of the Industrial Management Service (Constitution and Recruitment) Rules, 1976, the Government is pleased to make the following amendment in the Schedule to the said Rules, namely:—

In the said Rules, in the Schedule, for serial numbers 2 to 10 in the first column and the entries relating thereto in the second and third columns the following shall be substituted, namely:—

2. Bangladesh Textile Mills Corporation	..	..	41
3. Bangladesh Chemical Industries Corporation	..	..	44
4. Bangladesh Steel and Engineering Corporation	..	..	29
5. Bangladesh Sugar and Food Industries Corporation	..	..	24
6. Bangladesh Mineral Exploration and Development Corporation			3
7. Bangladesh Forest Industries Development Corporation	..	..	12
8. Number of posts to be assigned to Corporations later on	..	..	12."

By order of the President

G. S. CHAUDHURY
Joint Secretary.

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

Justice Branch

Section IV

NOTIFICATION

Dacca, the 23rd December 1976.

No. 991-JIV/2T-17/76.—In exercise of the powers conferred by clause (2) of regulation 3 of the Martial Law Regulations, 1975, the Government is pleased to transfer the cases mentioned in column I of the schedule below and pending in the courts shown in column II thereof to the Special Martial Law Courts specified in column III of the schedule;

Schedule

Case No.	Courts where cases are pending.	Special Martial Law Court.
I	II	III
(1) Special Tribunal Case No. 349/76, arising out of Bajitpur (Mymensingh) P.S. Case No. 3, dated 5-10-1975, u/s. 19(f), Arms Act & 353/307. Penal Code read with section 26 of Special Powers Act, 1974.	Special Tribunal, Mymensingh.	Special Martial Law Court No. I, Dacca.
(2) Special Tribunal Case No. 350/76 arising out of Bajitpur (Mymensingh) P. S. Case No. 3 dated 9-3-1976, u/ss. 148/149/448/364/302/210, Penal Code read with Special Powers Act, 1974.	Ditto	Special Martial Law Court No. II, Dacca.
(3) Special Tribunal Case No. 306/76 arising out of Nikli (Mymensingh) P. S. Case No. 10, dated 24-12-1975, u/s. 364, Penal Code read with section 28 of Special Powers Act, 1974.	Ditto	Ditto.
(4) Special Tribunal Case No. 358/76, arising out of Bajitpur (Mymensingh) P. S. Case No. 6, dated 15-10-1975 u/ss. 148/149/448/380/302/201/114, Penal Code read with Special Powers Act, 1974.	Ditto	Ditto.
(5) Special Tribunal Case No. 356/76, arising out of Nikli (Mymensingh) P.S. Case No. 9, dated 24-12-1975, u/s. 364, Penal Code read with Special Powers Act, 1974.	Ditto	Ditto.

Case No.	Courts where cases are pending.	Special Martial Law Court.
I	II	III
(6) Special Tribunal Case No. 367/76, arising out of Bajitpur (Mymensingh) P. S. Case No. 6, dated 30-3-1976, u/ss. 148/149/448/364/302/201, Penal Code read with Special Powers Act, 1974.	Special Tribunal, Mymensingh.	Special Martial Law Court No. II, Dacca.
(7) Special Tribunal Case No. 289/76, arising out of Bajitpur (Mymensingh) P.S. Case No. 5, dated 23-3-1976, u/ss. 148/324/302/201, Penal Code read with Special Powers Act, 1974.	Ditto	Special Martial Law Court No. I, Dacca.
(8) Special Tribunal Case No. 348/76, arising out of Bajitpur (Mymensingh) P.S. Case No. 1, dated 4-10-1975, u/ss. 148/149/448/302/221/380, Penal Code read with Special Powers Act, 1974.	Ditto	Ditto.
(9) Special Tribunal Case No. 359/76, arising out of Bajitpur (Mymensingh) P.S. Case No. 2, dated 7-3-1976, u/ss. 364/302/34, Penal Code read with Special Powers Act, 1974.	Ditto	Ditto.
(10) Special Tribunal Case No. 357/76 arising out of Bajitpur (Mymensingh) P. S. Case No. 5, dated 9-4-1976, u/ss. 148/149/448/364/302/201, Penal Code read with section 28 of Special Powers Act, 1974.	Ditto	Ditto.
(11) Special Tribunal Case No. 355/76 arising out of Nikli (Mymensingh) P. S. Case No. 7, dated 22-12-1975, u/ss. 364/302/34, Penal Code read with Special Powers Act, 1974.	Ditto	Ditto.
(12) SMLC Case No. 58/76 arising out of Kotwali (Bakergonj), P. S. Case No. 27(II) 72, u/ss. 19A and 19(f), Arms Act.	Summary Martial Law Court, Bakergonj.	Special Martial Law Court, No. VI, Jessore.

By order of the President
A. R. CHOUDHURY
Secretary.