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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 8th June, 1987/24th Jaistha, 1394

No. S.R.O.-101-L/87/156-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (1 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 96WW, the following new rule 96WWW shall be inserted, namely:—

“96WWW.—Special procedure regarding overseas telephone and overseas teleprinter services—

(1) This rule shall apply to the overseas telephone and overseas teleprinter services.

(2) Notwithstanding anything contained elsewhere in these rules, the excise duty on the overseas telephone and overseas teleprinter services shall be paid in the manner as laid down in this rule.

(3) While preparing bills for overseas telephone and overseas teleprinter services on the subscribers, the Telegraph and Telephones Board hereinafter referred to as the Board in this rule, shall ensure that excise duty at the rate of ten per cent of the charges for such services is shown separately in such bills.

(4) The Postal Department or the banks nominated by the Board to receive payment against telex and telephone bills shall receive no such bills unless the rate of excise duty specified in sub-rule (3) is shown separately in such bills and the excise duty is also paid in full.

(5) The post offices or the nominated banks receiving payment of overseas telex and telephones bills shall maintain their ledgers and other books of accounts in such manner as to separately show the amount of excise duty collected and also the total monthly collection thereof. While furnishing monthly collection statements against overseas telex and telephone bills in the form of pay orders or drafts or otherwise in the credit of the appropriate officer of the Board, such banks and post offices shall also send an advice note to the said appropriate officer showing therein the payment of excise duty separately.

(6) While receiving pay orders or drafts from the banks such appropriate officer of the Board shall deposit the same in the Government Treasury or sub-treasury under the proper head of accounts assigned to the Board and forward the advice notes received from nominated banks or the post offices either as they were received or in a consolidated form showing the amount of excise duty collected to the Chief Accounts Officer of the Board, who in turn will forward a consolidated monthly statement to the Accountant-General, Posts, Telegraphs and Telephones showing, separately, the amount of excise duty.

(7) The Accountant-General, Posts, Telegraphs and Telephones shall then prepare a consolidated monthly statement of Overseas telex and telephone revenues and shall therein show separately the total amount of excise duty realised during the month and the deducted amount of collection charges and other charges, if any. Within seven days of his receipt of the statement under sub-rule (6), he shall forward his statement to the Accountant-General (Civil) with a request to deduct the amount of excise duty from the head of account of telephone revenues and to credit the amount so deducted against head of account "No. 14-Excise duties—duty on the Overseas telephone and Overseas teleprinter services." A copy of the statement so prepared and forwarded by the Accountant-General, Posts, Telegraphs & Telephones to the Accountant-General (Civil) shall also be forwarded to the Director, Research and Statistics, National Board of Revenue, Segun Bagicha, Dhaka.

(8) The Accountant-General (Civil), on receipt of the statement and instructions in such form and manner as prescribed in sub-rule (7), shall, within a period not exceeding seven days, make the adjustment, Credit the amount of excise duty under head "14-Excise duties—duty on the overseas telephones and overseas teleprinter services" and immediately inform the Director, Research and Statistics, National Board of Revenue, Segun Bagicha, Dhaka of such adjustments in writing stating therein the amount of excise duty credited against the appropriate head of account and the month for which such credit has been made. The Board would receive collection and accounting charge @ 2% of the collected excise duty. The collection and accounting charges would be realised by adjustment by the A. G., PT&T while passing in credit to Accountant-General (Civil).



(9) The Director, Research and Statistics, National Board of Revenue, shall, on receipt of the statement under sub-rule (7), show the amount of excise duty under appropriate minor head of account in the monthly provisional collection figure provided such amounts will be shown as final collection after the information of adjustment is received from Accountant-General (Civil) under sub-rule (8).

(10) The provisions of rules 48-A and 174 shall not apply to the services rendered by telegraphs and telephones.”.

S. M. AKRAM  
Additional Secretary.