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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

(Internal Resources Division)

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 27th May, 1980

No. S.R.O. 140-L/80/5-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) after rule 96WW, the following new rule 96WWW shall be inserted, namely:—

“96WWW, Special procedures regarding services rendered by cinema houses and other enterprises providing entertainment.—(1) This rule shall apply to services rendered by the management of cinema houses and other entertainments.

(2) In this rule, unless there is anything repugnant in the subject or context,—

(a) “management” shall mean the enterprise, proprietor, manager or any person responsible for the management and conduct of business in respect of any entertainment;

(1211)

Price: 75 Paise

- (b) "Instrument of admission" shall mean a ticket, complimentary pass or card, sold or issued by the management for the purpose of admission to an entertainment.

(3) No management shall render entertainments unless it obtains a license in form A L-7 on payment of a licence fee of Taka one hundred, on execution of a Bond in Form B-9 and on furnishing a security deposit of Taka one thousand to the proper officer :

Provided that, in case of a mobile enterprise, the management shall pay a licence fee of Taka twenty-five and furnish a security of Taka two hundred and fifty and shall obtain a licence from the proper officer having jurisdiction over the place of origin or head office of such enterprise.

(4) The management shall maintain in the proper form daily account of all entertainments provided or rendered by such management and shall, within seven days after the close of each month, submit to the assessing officer a monthly return in the proper form of such accounts.

(5) No management shall provide or render entertainment without payment of duty leviable thereon.

(6) No person shall be admitted to any place of entertainment where such entertainment is subject to a duty except—

- (a) with an instrument of admission duly affixed with unused adhesive stamp of appropriate denomination issued by the Government :

Provided that when the duty is paid in lump sum adhesive stamps shall not be required to be affixed on the instrument of admission;

- (b) in special cases, with the approval of the Board, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number admitted.

(7) The duty on entertainments shall be paid by affixing on each instrument of admission unused adhesive stamp of a value appropriate to the rate of duty in force at the time of admission to an entertainment. In case of admission otherwise than by stamped instrument of admission, the duty on entertainment shall be calculated and paid on the number of admission :

Provided that the Collector, Deputy Collector or Assistant Collector, or where there is no such post in the district headquarter, the Deputy Commissioner of the district, on application of the management of an entertainment in respect of which excise duty is payable, allow such management on such conditions as may be laid down by the authority mentioned above to pay the amount of duty in lump sum calculated on the basis of the gross sum received by the management on account of payment for admission to the entertainment and on account of duty :

Provided further that where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for the right of admission to a series of entertainments

or to any entertainment during a certain period of time, or for any privilege, right or facility combined with the right of admission to any entertainment, or involving any such right of admission without further payment or payment at a reduced charge, the duty shall be paid on the amount of the lump sum, but where the abovementioned authority is of the opinion that the payment of a lump sum or any payment for an instrument of admission represents payment for other privileges, rights or purposes besides the admission to an entertainment or covers admission to an entertainment during any period for which the duty has not been in operation, the duty shall be charged for such an amount as appears to the abovementioned authority to represent the right of admission to entertainments in respect of which the duty is payable.

(8) Every instrument of admission shall be in the proper form. Every such instrument shall be divided into three parts by means of either perforation or by a printed vertical line. A classwise serial number shall be printed on all the parts of each instrument of admission.

(9) The stamps of appropriate value shall be so selected as to keep the use of the stamps to the barest minimum number and, in no case, the number shall exceed four for each instrument of admission and shall be so affixed on the last two parts along the perforation or the printed line as the middle of every stamp is placed over the perforation or the printed line of the instrument. Every stamp shall normally be affixed separately and not one over another. In case it becomes necessary to affix one stamp over another, each stamp shall be so affixed as one does not overlap the other by more than one half leaving the denominations of each stamp clearly visible.

(10) Every person about to be admitted by means of an instrument of admission shall immediately before admission to the entertainment present the duly stamped instrument to the management and the management shall collect the instrument of all persons about to be so admitted.

Explanation.—In this sub-rule, the expression “duly stamped” means that the stamp or stamps shall be entirely pasted over the instrument in the manner as provided in sub-rule (9).

(11) When an instrument of admission is so collected, the management shall forthwith deface the stamp on the instrument by tearing it off into two parts across the stamp along the perforated or the printed line and shall return one portion pasted with stamps to the person to be admitted to the entertainment and shall retain and keep up to seventy-two hours following the conclusion of the entertainment the other portion thereof, and shall then destroy it.

(12) When on calculation of the amount of duty leviable on a charge for admission of any person to a class of entertainment, it so occurs that the amount of duty involved is a fraction of five poisha such fraction shall be rounded off to the nearest five poisha.

(13) Every management shall submit to the Treasury Officer on a quarterly basis beginning from January each year his requirement of stamps of different denominations at least three months before the commencement

of the quarter for which the stamps are required. The Treasury Officer shall consolidate the figures and intimate the Controller of Stamps the total requirement of each denomination for his Treasury by means of an indent a copy of which shall be sent to the Board. The Controller of Stamps shall then arrange to supply the requisite number of stamps of different denominations to the concerned Treasury Officer along with the invoices of supply in triplicate. The Treasury Officer shall return one copy of invoice as acknowledgement to the Controller of Stamps and one copy to the Board. In case of any shortfall of stamps the Treasury Officer may send indents at any time of the year.

(14) The management shall, according to its requirement of stamps specified under sub-rule (13), submit to the Treasury Officer a Treasury Challan in triplicate for the amount to be paid as per indent duly passed by the Treasury Officer. The Treasury Officer shall retain the original and return the duplicate and triplicate copies of the Challan to the management who shall send the triplicate to the proper officer retaining the duplicate for record.

(15) The Management, after taking delivery of the stamps from the Treasury, shall keep them in a secured place within the premises of entertainment or any other place approved by the proper officer. The management shall allow inspection of the stamps at any time by any officer of excise not below the rank of an Inspector.

(16) The management shall maintain in the proper form a register of stamps and a register of instruments of admission.

(17) The management shall, at all reasonable times on demand by an officer of excise not below the rank of an Inspector, produce to that officer all books and records maintained by the management in connection with any entertainment and all instruments of admission required to be retained under this rule and all stamps for the time being in his possession, and shall allow such officer to inspect and take account of the same or to remove the same for the purpose of examination or enquiry.

(18) An officer of excise not below the rank of an Inspector may enter any place of entertainment while the entertainment is proceeding, or at any other reasonable time with a view to seeing whether the provisions of the Act or the rules are being complied with.

(19) If the management does not furnish the monthly return under sub-rule (4), the assessing officer may serve a notice upon the management requiring it to furnish the return or the returns due, within such period, being not less than seven days, as may be specified in the notice; and the management shall thereupon submit the returns so required within the aforesaid period.

(20) The provisions of rules 9, 52, 52A, 52B, 224, 228, 228A and 229 shall not apply to the enterprises providing entertainments.

(21) If any person is admitted to any place of entertainment and the provisions of sub-rules (6), (10), and (11) are not complied with, the management shall be liable to a penalty not exceeding Taka two thousand for every such offence committed or ten times the duty, whichever is greater.”;

(2) in Appendix 1, under the heading "FORMS",—

- (a) after Excises Series No. 55 Q in column 1 and the entries relating thereto in columns 2, 3, and 4, the following shall be *inserted*, namely—

"55-R.—Daily account register 96 WWW RG 18A"; of entertainment provided, instrument of admission sold and stamps used.

- (b) after Excise Series No. 66-A in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely:—

"66-AA.—Instrument of admission 96WW RT-14"; for the purpose of entering to a place of entertainment.

- (c) after excise series No. 79D in column 1 and the entries relating thereto in columns 2, 3, and 4, the following shall be *inserted*, namely :—

"79E.—Monthly returns of stamps 96WWW RE-14"; received and used.

- (d) after FORM RG 18-A, the following new FORM RG 18AA shall be *inserted*, namely:—

"Excise Series No. 55R

Range.....

Circle.....

FORM R.G. 18AA

Daily account registers of entertainment provided, instrument of admission sold and stamps used.

(Rule 96 WWW)

Name of the Management _____

Address _____

Name of performance _____

Price of admission.	Serial number of Tickets issued.	Number of Tickets sold.	Number of complementary or free tickets used.
1	2	3	4
1.			
2.			
3.			

Amount received on account of tickets sold.	Amount of the entertainment tax.	Number of stamps used with denomination.	REMARKS
1	2	3	4

*Signature of the Management
with date*;

(e) after the FORM T.P.L. 1, the following new FORM TA-I shall be inserted, namely:—

“Excise Series No. 66-A

FORM TA-I

(Rule 96 WWW)

Specimen for instrument of admission

Name of the establishment with location.		Name of the establishment with location.		Name of the establishment with location.	
Sl. No.	Date	Sl. No.	Date	Sl. No.	Date
Show	Class	Show	Class	Show	Class
Admission fee		Admission fee		Admission fee	
Other charges		Other charges		Other charges	
Entertainment Tax		Entertainment Tax		Entertainment Tax	
Other Taxes		Other Taxes		Other Taxes	
Total		Total		Total	

(f) after the FORM T.T.-13, the following new FORM R.T.-14 shall be inserted, namely:—

“Excise Series No. 79E.

Range _____

Circle _____

Month _____

FORM R.T.-14

Monthly return of stamps received and used.

(Rule 96 WWW)

Name of the Management _____

Address _____

Month _____

Date	Denomination of stamp	Number of stamps re- ceived	Number of stamps used	Balance in hand	Remarks
1	2	3	4	5	6

*Signature of the Management
with date”.*

TABARAK ALI

Member (Excise),

National Board of Revenue.

NOTIFICATIONS

Dacca, the 27th May, 1980

No. S.R.O. 141-L/80/6-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 the duty of excise on the services rendered by an entertainment to the following, subject to the conditions specified below :—

- (a) When entertainment is provided to the personnels of the defence services producing proper identity cards at the time of entrance to the entertainment.
- (b) When the entertainment is provided through sports functions organised by the Bangladesh Sports Federation and its affiliates or other recognised bodies.
- (c) When the entertainment is provided through dramatic performances organised by the approved amateur dramatic clubs or groups.
- (d) When the Collector is satisfied that an entertainment including a film show is wholly educational in character.
- (e) When the Collector is satisfied that an entertainment is devoted to philanthropic, religious or charitable purposes and organised by genuine established enterprises without making any charge for any expense incurred for providing the entertainment.
- (f) When the Collector is satisfied that the entertainment is provided for partly educational or partly scientific purposes by an enterprise not conducted or established for profit.
- (g) When the Collector is satisfied that the entertainment is provided by an enterprise established solely for the purpose of promoting agriculture or industry or public health or some branch thereof, not conducted for profit, and consisting solely of an exhibition of the products of agriculture or industry or of materials, machinery, appliances or foodstuffs used in the manufacture of those products or of articles relating to the public health, as the case may be.

Explanation: For the purposes of clause (d), (e), (f) and (g) above, the Collector may, for convenience of administration, delegate his authority to the Deputy Collector, Assistant Collector and, where there is no such post in a district headquarter, to the Deputy Commissioner of the district having appropriate jurisdiction.

[C. No. 2(4)-Exc.I/79]

No. S.R.O. 142-L/80/7-Excise.—In exercise of the powers conferred by the provisions contained in the third column of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), against item 3 in Part II thereof mentioned in

column 1 of the Table, the Government is pleased to fix in respect of services rendered specified in column 2, the rates of duty specified in column 3 of the Table:

TABLE

Provisions of the Excises and Salt Act, 1944.	Description of services.	Rate of duty.
1	2	3
Item 3 of Part II of the First Schedule.	Services rendered by Cinema houses or other enterprises providing entertainments:	
	(a) When the payment for admission to an entertainment does not exceed nineteen poisha.	Nil
	(b) when the payment for admission to an entertainment exceeds nine-teen poisha but does not exceed Taka one.	100% of such payment.
	(c) when the payment for admission to an entertainment exceeds Taka one but does not exceed Taka two.	125% of such payment.
	(d) when the payment for admission to an entertainment exceeds Taka two.	150% of such payment.

Explanations: (1) Where the proprietor or enterprise of an entertainment admits any person to any place of entertainment as a spectator or an audience for the purpose of amusement by taking part in it without any payment or on payment of an amount less than the amount normally charged for admission thereto, the duty, at the aforesaid rates, shall be charged, levied and paid on the amount which would have been normally charged for admission.

(2) In case there are different classes of seats in an entertainment, "place of entertainment" means the class to which such person is admitted.

By order of the President,

TABARAK ALI

Joint Secretary.

NOTIFICATIONS

Dacca, the 27th May, 1980

No. S.R.O. 143-L/80/8-Excise.—In exercise of the powers conferred by section 3 of the Finance Act, 1979 (V of 1979), the Government is pleased to appoint the 1st day of July, 1980, to be the date on which Chapter I of the Amusements Tax Act, 1922 (Ben. Act V of 1922) shall stand repealed.

[C. No. 2(4) Exc.I/79]

No. S.R.O. 144-L/80/9-Excise.—In exercise of the powers conferred by paragraph (2) of the Second Schedule to the Finance Act, 1979 (V of 1979), the Government is pleased to appoint the 1st day of July, 1980, to be the date on which item 3 of Part II to the First Schedule to the Excises and Salt Act, 1944 (I of 1944), shall be added.

[C. No. 2(4) Exc.I/79]

No. S.R.O. 145-L/80/10-Excise.—In exercise of the powers conferred by clause (3) of section 5 of the Finance Act, 1979 (V of 1979), the Government is pleased to appoint the 1st day of July, 1980, to be the date on which sub-section (4) shall be added to section 4 of the Excises and Salt Act, 1944 (I of 1944).

[C. No. 2(4) Exc.I/79]

By order of the President

A. K. AZIZUL HUQ

Secretary.