

The

Bangladesh



Gazette

Extraordinary
Published by Authority

SATURDAY, JUNE 24, 1978

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF COMMERCE

C. L. Section

NOTIFICATION

Dacca, the 24th June, 1978.

No. S.R.O. 144-L/78.—The following draft of certain further amendments to the Bangladesh Chartered Accountants Bye-laws, 1973, which it is proposed to make in exercise of the powers conferred by clause (1) of Article 28 of the Bangladesh Chartered Accountants Order, 1973 (P.O. No. 2 of 1973), with the approval of the Government, is published, as required by clause (3) of that Article, for information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration after fifteen days from the date of its publication in the official Gazette. Any objection or suggestion which may be received from any person in regard to the said draft within the period specified will be considered by the Council:

Draft Amendments

In the aforesaid Bye-laws,—

(1) in bye-law 10, in paragraph (1), for clause (c) the following shall be substituted, namely:—

“(c) Annual fee for certificate of practice

	Taka
(i) Associates ..	300·00
(ii) Fellows ..	450·00”;

(4157)

Price : 50 Paise.

- (2) in bye-law 77, in paragraph (1), in the first and second provisos, for the figures and letters "1/11th", wherever appearing, the figures and letters "1/6th" shall be *substituted*;
- (3) in bye-law 80,—
- (a) in paragraph (1),—
- (i) in clause (a), for the comma and the word "and" a colon shall be *substituted*; and
- (ii) for the fourth proviso the following shall be *substituted*, namely:—
 "Provided further that a person who has served as an articled clerk with a member of the Institute of Chartered Accountants in England and Wales or with a member of the Institute of Chartered Accountants of India entitled to train articled clerks but has not completed the service as such, shall be required to complete only the balance of the period of articleship, if any, as required under these bye-laws or one year as articled student, whichever is longer:
 Provided further that a person who has already completed service as an articled clerk with a member of the Institute of Chartered Accountants in England and Wales entitled to train articled clerks shall be required to serve as an articled student with a Principal in Bangladesh for a further period of six months.";
- (b) in paragraph (2), for the proviso the following shall be *substituted*, namely:—
 "Provided that any person who has been serving as an articled student from a date prior to the coming into force of clause (c) of bye-law 68 shall complete the balance period of articleship, if any, as required in this paragraph having regard to the educational qualifications as specified in sub-clauses (i), (ii), (iii) and (iv) of clause (c) of bye-law 68.";
- (4) in bye-law 81, the words and the full stop "The Correspondence Course shall however be optional on the part of the students." shall be *omitted*;
- (5) in bye-law 82, for the full stop at the end a colon shall be *substituted* and thereafter the following further proviso shall be *added*, namely:—
 "Provided that the Council may hold additional examination or examinations in any year at such time or times as it may from time to time direct and at such place or places as the Examination Committee may from time to time appoint. The dates and places of such examinations and other particulars shall be notified by the Council in the official Gazette at least three months before the dates of the examinations.";
- (6) in bye-law 88A, for the words and full stop "six times." at the end the words and colon "eight times:" shall be *substituted* and thereafter the following proviso shall be *added*, namely:—
 "Provided that a candidate who has failed to pass the examination conducted by the Institute in the subjects specified in Sections 'A' and 'B' of Schedule 'B' for eight times, shall appear at the relevant examination in the subjects specified in Section 'C' of Schedule 'B'.";

- (7) bye-law 88B shall be *omitted*;
- (8) in bye-law 90, in paragraph (2), in the proviso *for* the full stop at the end, a colon shall be *substituted* and thereafter the following further proviso shall be *added*, namely:—

“Provided further that a candidate who has already completed service as an articled clerk with a member of the Institute of Chartered Accountants in England and Wales entitled to train articled clerks and has not passed or has not been exempted from the Intermediate Examination shall be eligible to appear at the Intermediate Examination before completing six months’ service as an articled student as required under the fifth proviso to paragraph (1) of bye-law 80.”;

- (9) in bye-law 91, *for* paragraph (1) the following shall be *substituted*, namely:—

“(1) The following persons shall be eligible for exemption from the Intermediate Examination, namely:—

(a) any person who, prior to the coming into force of the Order, passed or was exempted or was eligible for exemption from the Intermediate Examination under the Chartered Accountants Ordinance, 1961 (X of 1961); or

(b) any person who has passed the Intermediate Examination of the Institute of Chartered Accountants in England and Wales.”; and

- (10) in bye-law 93, in paragraph (2), *for* the full stop at the end a colon shall be *substituted* and thereafter the following further proviso shall be *added*, namely:—

“Provided further that a candidate who has already completed service as an articled clerk with a member of the Institute of Chartered Accountants in England and Wales entitled to train articled clerks and has passed or has been exempted from the Intermediate Examination shall be eligible to appear at the Final Examination before completing six months’ service as an articled student as required under the fifth proviso to paragraph (1) of bye-law 80.”.

M. YUNUS UDDIN

Secretary,

*The Institute of Chartered Accountants
of Bangladesh.*

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dacca, the 19th June, 1978.

No. S.R.O. 145-L/78/416/D/Cus/7.—In exercise of the powers conferred by clause (c) of 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 (4) of the table below of Customs Duties paid on the importation of

the raw materials specified in column (2) of the said table and used in the production or manufacture of the goods specified in column (3) 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 after the dates as mentioned in the table.

TABLE

Sl. No.	Name of imported raw materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
	(1)	(2)	(3)

A.

The following goods produced or manufactured by M/S. Lever Brothers (Bangladesh) Ltd., Chittagong.

		<i>Per ton.</i>
1	Ferric Chloride .. Refined Glycerine (Not exceeding 232 tons).	Tk. 142.46.

1	2	3
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2 Activated Charcoal ..

3 Steel Drums ..

The above rates will be applicable to quantity mentioned above in addition to 184½ tons of Glycerine notified under S.R.O. 147/76/283/D/Cus/76.

B.

4 Steel Drums (Empty) .. Refined Glycerine (Not exceeding 200 tons). Tk. 537.20.

5 Ferric Chloride ..

6 Activated Carbon ..

The above rates will be in addition to 232 tons on which rebate has been allowed under part 'A' above.

SHOAIB AHMED
Second Secretary
(Customs).

MINISTRY OF RAILWAYS, ROADS, HIGHWAYS AND ROAD TRANSPORT

M. V. Section

NOTIFICATION

Dacca, the 24th June, 1978.

No. S.R.O. 146-L/78/MV/2T-5/78.—The following draft of certain further amendments to the Motor Vehicles Rules, 1940, which it is proposed to make, in exercise of the powers conferred by sections 21, 41, 68 and 70 of the Motor Vehicles Act, 1939 (IV of 1939), is hereby published as required by subsection (1) of section 133 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after 29th June 1978.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Government.

Draft Amendments

In the aforesaid Rules,—

(a) in rule 6, in clause (c), for the words “three rupees” the words “Taka ten” shall be substituted;

(b) in rule 8, in clause (a), for the words “two rupees” the words “Taka ten” shall be substituted;

(c) in rule 10, in clause (g), for the words “rupees seven and fifty poisa” the words “Taka ten” shall be substituted;

(d) in rule 11, in clause (d), for the words "rupees four and fifty poisa" the words "Taka seven and fifty poisha" shall be substituted;

(e) in rule 15, (i) in clause (b), for the words "three rupees" the words "Taka ten" shall be substituted; and (ii) in clause (c), for the words "three rupees" the words "Taka five" shall be substituted;

(f) in rule 36, for clause (h) the following shall be substituted, namely:—

"(h) The fee for a certified of fitness shall be Taka fifty for heavy vehicles and Taka twenty-five for other vehicles and for the renewal of certificate of fitness Taka twenty-five for heavy vehicles and Taka fifteen for others and shall, in all cases, include the fee for inspection.";

(g) in rule 38, for clause (a) the following shall be substituted, namely:—

"(a) The fee for registration of a Motor Vehicle shall be—

(i) in respect of a Motor cycle ..	Taka twenty-five;
(ii) in respect of a Auto-Rickshaw ..	Taka fifty;
(iii) in respect of an invalid carriage ..	Taka ten;
(iv) in respect of Trucks and Buses ..	Taka two hundred;
(v) in respect of Tractors ..	Taka one hundred;
(vi) in respect of other vehicles ..	Taka one hundred and fifty;
(vii) in respect of temporary registration of any vehicle ..	Taka four;
(viii) in respect of a duplicate certificate of Registration ..	Taka four.";

(h) in rule 51, for the words "annas eight" the words "Taka two" shall be substituted;

(i) in rule 65, in clause (a),—

(a) for sub-clauses (i) and (ii) and the entries relating thereto the following shall be substituted, namely:—

(i) Stage carriage permit ..	Taka one hundred and fifty per annum.";
(ii) Contract carriage permit ..	Taka seventy-five per annum.";

(b) in sub-clause (iii), for entry (a) and the entries relating thereto the following shall be substituted, namely:—

"(a) for one district ..	Taka one hundred per annum.";
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(c) in sub-clause (iv), for entry (a) and the entries relating thereto the following shall be substituted, namely:—

"(a) for one district ..	Taka one hundred per annum.";
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- (d) for sub-clause (v) and the entries relating thereto the following shall be *substituted*, namely:—
- “(v) Auto Rickshaw permit .. Taka fifty per vehicle per annum.”;
- (j) in rule 79, in clause (e), for the word “ten rupees” the words “Taka fifty” shall be *substituted*;
- (k) in rule 80, in clause (e), for the words “rupees four and fifty poisa” the words “Taka twenty-five” shall be *substituted*;
- (l) in rule 84, in clause (b), for the words “seventy-five rupees” the words “Taka one hundred” shall be *substituted*;
- (m) in rule 95, in clause (g),—
- (i) for the words “three rupees” the words “Taka five” shall be *substituted*; and
- (ii) for the words “one rupee and eight annas” the words “Taka five” shall be *substituted*;
- (n) in rule 96, in clause (c), for the words “one rupee” the words “Taka five” shall be *substituted*;
- (o) in rule 97, in clause (c), for the words “one rupee” occurring thrice the words “Taka five” shall be *substituted*;
- (p) in rule 180, for entry (1) the following shall be *substituted*, namely:—
- “(1) Test for new types .. Taka one hundred.”;
and
- (q) in rule 181B, in sub-rule (4), for the words “thirty-two rupees” the words “Taka seventy-five” shall be *substituted*.

By order of the President

W. AHMED

Deputy Secretary.