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MINISTRY OF COMMERCE

(Foreign Trade Division.)

Dacca, the 5th May 1975.

No. S. R. O. 154-L/75.—In exercise of the powers conferred by section 27 of the Finance Act, 1974 (XLIV of 1974), read with section 18 thereof, and in supersession of the Import Licence Tax (Assessment and Collection) Rules, 1975, published under this Ministry's notification No. S.R.O. 84-L/75, dated the 19th February 1975, the Government is pleased to make the following rules, namely:—

1. (1) These rules may be called the Import Licence Tax (Assessment and Collection) Rules, 1975.

(2) These rules shall come into force at once.

2. (1) Before the documents relating to import of goods against a letter of credit are retired, the bank opening the letter of credit shall calculate the import licence tax at the rate of 20 per cent. of the value of the licence to which the documents relate and realise the amount of the import licence tax from the importer unless, the bank, in accordance with the provisions of rule 6 is satisfied that the import licence tax in respect of the goods, being imported under the licence had earlier been paid.

(2) No bank shall retire the documents relating to import of goods against a letter of credit, unless the import licence tax so calculated is realised from the importer.

(3) The provisions of sub-rule (2) shall also apply in case of import documents received on collection basis against import licences.

(1027)

Price 1 24 Paise

3. (1) The banks shall, on each Monday, deposit into a Treasury, Sub-Treasury or a bank functioning as Treasury against Treasury challans the amount of tax realised from the importers during the preceding week.

(2) All amounts realised as import licence tax shall be deposited under the head "XIII—Other taxes and duties—Other items—tax on import licence".

4. (1) While depositing the import licence tax under rule 3, the banks shall use a set of separate challan forms consisting of five copies of such forms for each set of documents retired.

(2) The Treasury or Sub-Treasury or the bank functioning as Treasury shall after the deposit is made under rule 3, return three copies of the receipted challans to the bank depositing the amount.

(3) The original copy of the receipted challan shall be handed over by the bank to the importer concerned for production before the customs authorities at the time of clearance of the goods.

(4) One copy of the challan shall be forwarded to the concerned licensing office along with the weekly statement required to be submitted under rule 5.

5. (1) The banks realising the import licence tax shall forward, on each Monday, a weekly statement showing the realisations of the tax made during the preceding week to the concerned licensing office of the Chief Controller of Imports and Exports and the Bangladesh Bank.

(2) The statement under sub-rule (1) shall include the following particulars—

- (i) Name of the importer;
- (ii) Address of the importer;
- (iii) Import Registration Certificate Number (where applicable);
- (iv) The date of issue of the import licence;
- (v) Number of the licence;
- (vi) Value of the licence;
- (vii) Item licensed;
- (viii) Amount of the letter of credit;
- (ix) Value of the goods covered by the documents retired;
- (x) Amount of the tax realised; and
- (xi) Number and date of the Treasury challan.

Note—The statement forwarded to the licensing office shall be supported by a copy of the receipted challan as required under sub-rule (4) of rule 4.

6. For the purpose of sub-rule (1) of rule 2, the bank shall be satisfied in relation to a set of documents that the import licence tax thereon has been paid earlier, if the importer produces a receipted copy of the Treasury challan and the import licence bears an endorsement of the Chief Controller of Imports and Exports. The banks shall also satisfy themselves about the genuineness of such endorsement.

7. (1) In the case of imports for which letter of credit was opened before the first day of July 1974, and documents had been retired without payment of the tax before the coming into force of these rules, the importer concerned shall pay import licence tax at the rate of 20 per cent. of the value of the licence to which the documents relate into a Treasury, Sub-Treasury or a bank functioning as Treasury under the head mentioned in sub-rule (2) of rule 3 against challan and produce the receipted copy of the Treasury challan to the Collector of Customs before clearance of the goods;

(2) The Collector of Customs shall forward a monthly statement of the realisation of the import licence tax under this rule to the Chief Controller of Imports and Exports in accordance with the provisions of sub-rules of rule 5.

8. In the case of imports against import permits and clearance permits, the import licence tax shall be paid by the importer against Treasury challan and the importer shall produce a receipted copy of the challan to the Controller of Imports and Exports before taking delivery of the import permit or clearance permit, as the case may be.

M. M. SIDDIQUILLAH
Deputy Secretary.

[F. No. 11(2)/74-Imp. IV (Pt. 1).]

MINISTRY OF COMMERCE AND FOREIGN TRADE
(Foreign Trade Division)

RULES FOR REFUND OF IMPORT LICENCE TAX
Dacca, the 5th May 1975.

No. S.R.O. 155-L/75.—In exercise of the powers conferred by clause (c) of sub-section (1) of section 27 of the Finance Act, 1974 (XLIV of 1974), the Government is pleased to make the following rules, namely:—

1. These rules may be called the Import Licence Tax (Refund) Rules, 1974.
2. The import licence tax paid under section 18 of the Finance Act, 1974 (XLIV of 1974), may be refunded—
 - (a) where the import licence tax is not payable but has been paid by mistake; and
 - (b) where the importer, under circumstances beyond his control, could not utilise the import licence though he has paid the import licence tax provided that where a part of the licence has not been utilised, proportionate amount of the tax paid on the unutilised portion of the licence may be refunded.
3. Refund admissible under rule 2 may be sanctioned by the following authorities and up to the amounts shown against each—
 - (a) the head of the licensing office (irrespective of the rank) from which licence was issued—Taka 2,000;
 - (b) the Regional Controller concerned—Taka 1,00,000;
 - (c) the Chief Controller of Imports and Exports—any amount above Taka 1,00,000.

4. All applications for refund shall be made in the form annexed to these rules and forwarded, with a covering letter claiming the refund, to the licensing office from which the licence was issued.

5. The applications for refund shall be accompanied by the following documents, namely:—

- (a) the bill for refund in form TR-41 obtainable from the Government Treasury (in quadruplicate duly filled in);
- (b) receipted Treasury challan showing that the amount claimed in refund was deposited in the correct Head of Account "XII—Other Taxes and duties—Other items—Tax on Import Licence;
- (c) documentary evidence showing that the amount is refundable under rule 2.

6. On receipt of an application for refund, the licensing office of the Chief Controller of Imports and Exports shall give a receipt to the applicant, and shall verify from the Treasury, Sub-Treasury or the bank performing the functions of the Treasury concerned about the correctness of the deposit and the Treasury Officer or the officer of the bank, as the case may be, shall report that the amount was duly deposited and was not earlier refunded or adjusted for any other claim of the Government against the importer.

7. Admissibility of the claim shall then be investigated by the head of the licensing office and if the claim is sustainable in accordance with these rules may either sanction it, if he is competent under rule 3 or forward it to the authority concerned with recommendation and if it is found that the claim is not sustainable under these rules, the application shall be rejected and the importer shall be informed.

8. On receipt of a case from the licensing office, the Regional Controller or the Chief Controller of Imports and Exports as the case may be shall, after being satisfied about the claim, sanction the refund if he finds the claim sustainable under these rules and in case, the Regional Controller or the Chief Controller of Imports and Exports finds that the claim is not sustainable, he shall return the case with his decision to the Licensing Office concerned for communication to the importer.

9. All cases of refund sanctioned by the Regional Controller or the Chief Controller of Imports and Exports shall be returned to the Licensing Office concerned and the Licensing Office shall return the original copy of the refund bill with the sanction order to the importer for receiving payment from the Treasury.

10. In all cases the fourth copy of the sanctioned refund bill shall be kept by the sanctioning officer for reference.

11. Duplicate copy of the refund bill with sanction order shall be forwarded by the Licensing Office to the Treasury Officer and the Treasury Officer shall verify the original copy of the bill presented by the importer with the duplicate copy received from the Licensing Office and make payment if there is no discrepancy.

12. Where a claim for refund is rejected by an authority, the importer may prefer an appeal to the next higher authority and in the case of rejection of a claim by the Chief Controller of Imports and Exports, the appeal shall lie to the Foreign Trade Division and the decision of the appellate authority shall be final.

13. In case an importer before receiving payment, has lost a refund bill after sanction, he may make a request for a fresh sanction and such request for payment shall be decided by the Licensing Office after verifying a fresh from the Treasury that no payment has been made against the original copy of the refund bill.

M. M. SIDDIQULLAH
Deputy Secretary.

ANNEXURE

APPLICATION FORM FOR CLAIM OF REFUND OF IMPORT LICENCE
TAX.

(See rule 4).

1. Name of the applicant with complete address.
2. Number of Treasury challan and date under which the import licence tax was deposited.
3. Name of the Treasury/Sub-Treasury/ bank where the import licence tax was deposited.
4. Amount deposited
5. Head of Account under which import licence tax was deposited.
6. Amount claimed to be refunded ..
7. Nature of claims and reasons ..

Date :

*Signature of applicant
and address.*

OFFICE OF THE CHIEF CONTROLLER OF IMPORTS AND EXPORTS
DACCA

(Import Trade Control)

PUBLIC NOTICE No. 35 (75)/IMPORT

Dacca, the 2nd May 1975.

It is hereby notified for information of all concerned that the following amendments have been made in the Import Policy (January-June, 1975) Order, as published in this office Public Notice No. 1(75)/Import, dated the 9th January 1975 and also in this office Public Notice No. 7(75)/Import, dated the 21st January 1975 containing the basis of industrial licensing:

In Annexure-I—Priority List-I under Engineering Group *after* Serial No. 65 the following shall be *added*:

“66. Stainless Steel Products”.

Against Sl. No. 65 of Annex-II (A—Engineering Group of industry) shall *read* “Annex-XVIII” *instead of* “Annex-XV”.

Against Sl. No. 58 of List-III of the current Import Policy the description of the item “Scientific and Surgical instruments, apparatus and appliances and parts and accessories thereof” will *include*—

(i) Clinical Thermometers.

(ii) Stethoscopes.

(iii) Dental preparations and Dental instruments.

(iv) Abdominal Corsets.

(v) Hernia Truss.

(vi) Electronic Hearing Aid.

(vii) Hypodermic needles.”

and in Column-3 the I.T.C. Classification of “30/4” shall also be *added* along with the existing classification.

The same classification of “30/4” shall also be *added* in Column-3 of the items mentioned at Sl. No. 30 of List-I of the Import Policy (January-June, 1975) Order.

After Sl. No. 5(vi) of Annex-XVI (List of other items importable by Jute Industry) the following items shall be *added*:—

“(vii) Milling Machine/hobbing machine/capstan lathen 82/1, 83/6, (excluding the sizes 3' to 15' bed length, height from 84/27, 82/2, 44" to 4") magnetic press/Measuring instruments and 84/32, 90/10, gauges portable electric tools/machine tools/wood-working tools/taps and dies/drills/cutters/files (excluding fat files, hand files, mill files and half round files)/D. E. Spanners/Vices. 34/45, 90/16.

6. Chemicals including carbide Respective items of I. T. C. Schedule.

7. Coaltar Dyes 32/3

8. Steel pipes and tubes excluding the size of 6 73/17 inches dia and below.
9. Copper manufacturers (excluding copper wire), 74/4
Aluminium ingots (Zinc ingots/Brass ingots/Copper ingots/Antimony ingots/Brass manufactures excluding Brass strips/Bronze and similar alloys).
10. Tyres, Tubes for Crane, G. Fork Lifter Structure 40/3
(Not fit for use in other automotive vehicles).
11. Trollies, Trolley wheels, Cashion, Tyres thereof 87/16
12. Spare parts of marine engines ... 84/16
13. Spare for Mobile Diesel Cranes or fixed Cranes Respective items of ITC Schedule."

In Appendix-II of this office Public Notice No. 7(75)/Import, dated the 21st January 1975 (basis of industrial licensing for January-June, 1975 shipping period) after the words mail eyes of Sl. No. 27 the description of the item shall be "twisted nylon twine" instead of "twisted nylon yarn".

A. H. M. NURUL ALAM
Assistant Controller.

বাংলাদেশ নির্বাচন কমিশন

ফরম ৩

[৪০ নিম্ন সূচক্য]

চেয়ারম্যান/ভাইস-চেয়ারম্যান/মেম্বার পদে নির্বাচিত প্রার্থীগণের তালিকা।

জিলা—রাজশাহী, মহকুমা—নাটোর, থানা—নাটোর।

ইউনিয়নের নাম।	ওয়ার্ড নম্বর।	নির্বাচিত প্রার্থীর নাম, ও ঠিকানা।	পিতার নাম	যে পদে নির্বাচিত হইয়াছেন।	মন্তব্য।
১	২	৩	৪	৫	
লক্ষীপুর খোলাবাড়ীয়া।		আঃ আওয়াল, সাং খোলাবাড়ীয়া, পোঃ লক্ষীপুর হাট।	আঃ মুস্তালিম,	ভাইস- চেয়ারম্যান।	
স্থান—নাটোর, তারিখ—২৪-৪-১৯৭৫।				এম. এম. শাহজাহান রিটার্নিং অফিসার।	

স্পেশাল অফিসার, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা, কর্তৃক মুদ্রিত।

এসিসটেণ্ট কম্পোজার-ইন-চার্জ, বাংলাদেশ ফরমস্ এন্ড পাবলিকেশনস্ অফিস, ঢাকা, কর্তৃক প্রকাশিত।