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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

(Internal Resources Division)

(Sales Tax)

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O.179-L/80/ST-1.—In exercise of the powers conferred by subsection (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendment in the Ministry of Finance (Revenue Division) Notification (Sales Tax) No. 7, dated the 27th June, 1951, namely:—

In the aforesaid Notification, *after* item No. 86, the following new items shall be *added*, namely:—

- “87. Imported radio isotopes falling under the tariff heading Nos. 28·50 and 28·51 of the First Schedule to the Customs Act, 1969 (IV of 1969).
88. Imported aluminium ingots falling under the tariff heading No. 76·01 of the First Schedule to the Customs Act, 1969 (IV of 1969).”

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(12)T-IV/80]

(1675)

Price : 50 Paise.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O./80-L/80/ST-2.—In exercise of the powers conferred by subsection (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendment in the Ministry of Finance (Revenue Division) Notification (Sales Tax) No. 9, dated the 27th June, 1951, namely:—

In the aforesaid Notification, after item No. 108, the following new items shall be added, namely:—

- “109. Cellophane, plastic and resin materials.
- 110. Rubber and rubber products.
- 111. Glass and glassware.
- 112. Chinaware and porcelainware (ceramicware).
- 113. Metal containers.
- 114. Wires and cables.”

By order of the President

M. S. CHOWDHURY

Joint Secretary.

[18(12)T-IV/80]

NATIONAL BOARD OF REVENUE

Sales Tax

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 181-L/80/ST-3.—In exercise of the powers conferred by subsection (2) of section 3 of the Sales Tax Act, 1951 (III of 1951), the National Board of Revenue is pleased to rescind its Notifications No. S.R.O. 120(I)/70, dated the 29th June, 1970 and No. 122(I)/70, dated the 29th June, 1970.

By order of the President

M. S. CHOWDHURY

Member.

[18(12)T-IV/80]

(Internal Resources Division)

(Sales Tax)

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 182-L/80/ST-4.—In exercise of the powers conferred by subsection (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), and in supersession of the Ministry of Finance Notification No. S.R.O. 121(I)/70, dated the 29th June, 1970, the Government is pleased to direct that in respect of the goods or class of goods specified in the first column of the Table below the rate of tax leviable shall be the reduced rate specified in the second column thereof :

TABLE

Goods or class of goods.	Reduced rate expressed as percentage of value.
1	2
1. (a) Light weight asbestos sheets and their accessories manufactured in Bangladesh.	10%
(b) Asbestos waste which is not subject to any industrial process or any other manufacturing process.	10%
2. The following goods falling under the tariff heading numbers of the First Schedule to the Customs Act, 1969 (IV of 1969) shown against them:	10%
(a) Pig iron and speigaleisen 73.01	
(b) Ferro-alloys, viz., ferro-manganese, ferro-silicon, ferro chrome and the like as are commonly used for steel making 73.02	
(c) Waste and scrap metal of iron or steel .. 73.03	
(d) Steel ingots 73.06	
(e) Blooms and slabs of iron or steel 73.07	
3. Imported coal	10%
4. Billets	10%
5. Tarpaulin	10%
6. Imported malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar	10%

Goods or class of goods	Reduced rate expressed as percentage of value.
1	2
7. Simplex board	10%
8. Toy	10%
9. Sweetmeat	10%
10. Miniature buses having seating capacity for a minimum of ten and maximum of fifteen passengers, including the driver, completely built-up with the engine fitted in the body, falling under the tariff heading No. 87.02B of the First Schedule to the Customs Act, 1969 (IV of 1969), provided these are imported under the Wage Earner Scheme	10%
11. Built-up passenger buses and trucks, including those with completely assembled chassis frames fitted with the engine, falling under the tariff heading Nos. 87.02B and 87.04 of the First Schedule to the Customs Act, 1969 (IV of 1969), provided these are imported under the Wage Earner Scheme	10%
12. Cotton yarn falling under the tariff heading Nos. 55.05 and 55.06 of the First Schedule to the Customs Act, 1969 (IV of 1969), provided such goods are imported against licences issued to the exporters on their export performance	10%
13. Lizard skins, other skins and reptile skins, whether raw, semi-processed or tanned, on their export from Bangladesh	10%
14. Imported marine diesel engines and parts thereof	10%
15. Imported cement	10%
16. Coconut oil imported under the Wage Earner Scheme	10%
17. The following goods falling under the tariff heading numbers of the First Schedule to the Customs Act, 1969 (IV of 1969) shown against them, on their import into Bangladesh :	10%
(a) Refrigerating equipment requiring for their operation not less than one-quarter of one brake horse-power	84.15

Goods or class of goods.	Reduced rate expressed as percentage of value.
1	2
(b) (i) Mining machinery and component parts thereof	84.23
(ii) Petroleum and gas-well drilling equipment and component parts thereof.	
(c) Sugar manufacturing and refining machinery	84.30
(d) Machines for the carding, spinning and washing of wool	84.36
(e) Parts and accessories suitable for use with the carding, spinning and washing machines of wool	84.38
(f) Boot and shoe manufacturing machinery	84.42
(g) Converters, ladles, ingot moulds and casting machines of a kind used in metallurgy and in metal foundries	84.43
(h) Oil crusing and refining machinery and component parts thereof	84.59
(i) Ball and roller bearing over 2 inch bore (internal diameter).	84.62
(j) Ball and roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery ..	84.63
(k) Electric generators, generating sets and component parts thereof	85.05
(l) Cinematographic projectors and sound recorders for films of a width of over 16 mm. ..	90.08
(m) Instruments and apparatus for physical or chemical analysis (such as, polarimeters, refractometers, spectrometers, gas analysis apparatus), instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as, viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as, photometers, including exposure meters calorimeters); microtomes.	90.25

By order of the President
M. S. CHOWDHURY
Joint Secretary.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 183-L/80/ST-5.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to rescind the Ministry of Finance Notification No. S. R. O. 159-L/77, dated the 27th May, 1977.

By order of the President
M. S. CHOWDHURY
Joint Secretary.

[18(12)T-IV/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 184-L/80/ST-6.—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to direct that in respect of the goods or class of goods specified in the Table below, when imported under the Passenger (Non-tourists) Baggage (Import) Rules, 1980, or the Transfer of Residence (Baggage) Rules, 1980, the rate of tax leviable thereon shall be reduced by one-half of the rate of tax leviable on normal import of such goods:

TABLE

Goods or Class of Goods.

1. Television set,
2. Refrigerator,
3. Deep Freezer,
4. Washing Machine,
5. Cooking Range,
6. Radiogram,
7. Portable Three-in-One,
8. Non-portable Cassette or Tape Recorder,
9. Amplifier or Speaker,
10. Knitting Machine,
11. Portable Type Writer,
12. Domestic Sewing Machine (Electrical).

By order of the President
M. S. CHOWDHURY
Joint Secretary.

[18(12)T-VI/80]

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