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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS  
NOTIFICATION

Dacca, the 26th June, 1976.

No. 586-Pub.—The following Ordinance made by the President of the People's Republic of Bangladesh, on the 24th June, 1976 is hereby published for general information :—

**THE LAND DEVELOPMENT TAX ORDINANCE, 1976**

Ordinance No. XLII of 1976.

AN

ORDINANCE

*to provide for the levy of a land development tax.*

WHEREAS it is expedient to provide for the levy of a land development tax;

NOW, THEREFORE, in pursuance of the Proclamations of the 20th August, 1975, and 8th November, 1975, and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Land Development Tax Ordinance, 1976.
- (2) It extends to the whole of Bangladesh, except the Chittagong Hill Tracts.
- (3) It shall be deemed to have come into force on the fourteenth day of April, 1976.

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(1787)

Price: Taka 1.25

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

- (a) “Deputy Commissioner” includes an Additional Deputy Commissioner;
- (b) “land” includes land covered with water at any time of the year, benefits arising out of land and things attached to the earth or permanently fastened to anything attached to the earth;
- (c) “land taxes” means—
- (i) the development and relief tax payable under the Finance (Third) Ordinance, 1958 (E.P. Ord. LXXXII of 1958),
- (ii) the additional development and relief tax payable under the Finance Act, 1967 (E.P. Act XVII of 1967),
- (iii) the local rate payable under the Basic Democracies Order, 1959 (P. O. No. 18 of 1959), and
- (iv) the primary education cess payable under the Finance Act, 1974 (XLIV of 1974);
- (d) “non-agricultural land” has the same meaning as assigned to it in section 2(4) of the Non-Agricultural Tenancy Act, 1949 (E. B. Act XXIII of 1949);
- (e) “prescribed” means prescribed by rules made under this Ordinance;
- (f) “Revenue Officer” includes any officer whom the Government may appoint to discharge all or any of the functions of a Revenue Officer under this Ordinance or any rules made thereunder;
- (g) “year” means a Bengali year commencing on the first day of Baishakh.

3. **Land development tax.**—(1) There shall be levied and collected, for every year commencing on the first day of Baishakh, 1383 B.S., on all lands a tax to be called land development tax at the rates specified below, namely:—

Description of land.	Rate of tax.
(a) Agricultural land .. .. .	Ninety paise per standard bigha, if the land is held by a family holding a total area of agricultural land not exceeding twenty-five standard bighas for the whole year or for more than six months of the year, Five taka per standard bigha in any other case;
(b) non-agricultural land—	
(i) in any area within the police-stations mentioned in the schedule to this Ordinance.	Five hundred taka per standard bigha, if the land is used for commercial or industrial purposes;



Description of land.	Rate of tax.
	One hundred taka per standard bigha, if the land is used for residential or other purposes,
	or
	Such amount as is equal to the total amount of the rent or land revenue and land taxes payable in respect of such land immediately before the commencement of this Ordinance,
	Whichever is higher ;
(ii) in any other area	One hundred taka per standard bigha, if the land is used for commercial or industrial purposes,
	Fifty taka per standard bigha, if the land is used for residential or other purposes,
	or
	Such amount as is equal to the total amount of the rent or land revenue and land taxes payable in respect of such land immediately before the commencement of this Ordinance,
	Whichever is higher.

(2) If any question arises as to whether any non-agricultural land is used for commercial or industrial purposes or for residential or other purposes, it shall be determined by the Deputy Commissioner in such manner as may be prescribed.

(3) The land development tax shall be assessed by the Revenue Officer in such manner as may be prescribed.

(4) On the commencement of this Ordinance, all rent, land revenue and land taxes shall, notwithstanding anything contained in the laws under which they are payable, cease to be payable:

Provided that nothing in this sub-section shall apply to any arrear of such rent, land revenue or land taxes.

(5) For the purposes of this section, "family", in relation to a person, includes such person and his wife, son, unmarried daughter, son's wife, son's son and son's unmarried daughter:

Provided that an adult and married son who has been living in a separate mess independently of this parents from before the commencement of this Ordinance and his wife, son and unmarried daughter shall be deemed to constitute a separate family:

Provided further that in the case of any land held under any wakf, wakf-al-aulad, debuttar or any other trust where the beneficiaries have no right to alienate such land as their personal property, all such beneficiaries together shall be deemed to constitute a separate family in relation to such land.

4. **Power of Government to amend schedule.**—The Government may, by notification in the official gazette, add any other police-station to the schedule or exclude therefrom any police-station or any area of any police-station.

5. **Power to make rules.**—The Government may, by notification in the official gazette, make rules for carrying out the purposes of this Ordinance.

#### SCHEDULE

[See section 3(1)(b)]

District.	Police-stations.
Dacca	Mirpur, Mohammadpur, Lalbag, Kotwali, Sutra-pur, Ramna, Dhanmondi, Tejgaon, Cantonment, Demra, Motijheel, Gulshan, Tongi, Keranigonj, Joydebpur, Narayanganj, Bandar, Fatulla and Siddirganj.
Chittagong	Kotwali, Panchlaish, Double Mooring Port Police-station and Sitakunda.
Khulna	Kotwali, Daulatpur and Phultola.

ABUSADAT MOHAMMAD SAYEM

*President.*

DACCA ;  
The 24th June, 1976.

A. K. TALUKDAR

*Deputy Secretary.*

### MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

#### NOTIFICATION

Dacca, the 26th June, 1976.

**No. 587-Pub.**—The following Martial Law Regulation made by the President and Chief Martial Law Administrator of the People's Republic of Bangladesh, on the 25th June, 1976 is hereby published for general information :—

#### THE MARTIAL LAW (SIXTEENTH AMENDMENT) REGULATIONS, 1976

Regulations No. XIX of 1976

WHEREAS it is expedient further to amend the Martial Law Regulations, 1975 (Regulations No. I of 1975), for the purpose hereinafter appearing;

NOW, THEREFORE, in pursuance of the Proclamations of the 20th August, 1975, and 8th November, 1975, and in exercise of all powers enabling him in that behalf, the Chief Martial Law Administrator is pleased to make the following Martial Law Regulations :—

1. **Short title.**—These Regulations may be called the Martial Law (Sixteenth Amendment) Regulations, 1976.



2. **Addition of new Regulation 24, Regulations No. I of 1975.**—In the Martial Law Regulations 1975 (Regulations No. I of 1975), after Regulation 23, the following new Regulation shall be *added*, namely:—

**“24. Penalty for misappropriation of relief goods, etc.**—Whoever misappropriates, misuses or converts to his own use—

- (a) any money, goods or articles of whatever description meant for the relief of any person affected by flood, cyclone or other natural calamity; or
- (b) any money or foodgrains meant for Food for Work Programmes, shall be punishable with rigorous imprisonment for a term which may extend to five years, and shall also be liable to fine.”

ABUSADAT MOHAMMAD SAYEM

*Chief Martial Law Administrator.*

DACCA;

*The 25th June, 1976.*

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A. K. TALUKDAR

*Deputy Secretary.*

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**Justice Branch**

*Section IV*

**CORRIGENDUM**

**Dacca, the 25th June, 1976.**

**No. 462-JIV/con-4/75.**—In the Ministry of Law and Parliamentary Affairs notification No. 205-JIV/con-4/75, dated the 23rd March, 1976, published in the *Bangladesh Gazette, Extraordinary*, dated March 24, 1976, at page 1078 for the figure “8684” occurring twice, please *read* the figure “8648” in both places.

S. M. HOSSAIN

*Deputy Secretary.*

## MINISTRY OF FINANCE

Directorate of National Savings

## CORRIGENDUM

Dacca, the 25th June, 1976.

No. F. 3(7)-Sanchaya-2/74.—In the Ministry of Finance, notification No. No. F.3(7)-Sanchaya-2/74, dated the 14th June, 1976 regarding draw results of the 8th Prize Bonds Draw published in the *Bangladesh Gazette, Extraordinary* on the 14th June, 1976 the figures appearing at page 1685 of the said Gazette under the heading "Twenty prizes of Tk. 200 each" and in the 5th column shall be read as 367994 instead of 367094.

KAZI AULAD HOSSAIN

*Chief Director.*

## NATIONAL BOARD OF REVENUE

(Customs)

## NOTIFICATION

Dacca, the 23rd June, 1976.

No. S.R.O. 199-L/76/298/D/Cus/76.—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 (3) of the table below of Customs duties paid on the importation of the 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, 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 2nd June 1975.

TABLE

Sl. No.	Name of imported raw materials.	Goods produced or manufactured.	Extent of repayment of Customs duty.
1	2	3	4

The following goods produced or manufactured by M/s. Adamjee Jute Mills Ltd., Dacca.

1	Paper Tubes	Jute Carpet backing cloth (Quantity not exceeding 8,000 tons).	Per ton. Tk. 6.31
2	Beta Napthal		
3	Polythene		
4	Maize Powder		
5	Caustic Potash Flakes		
6	Bailing Hoops		

Md. OHEEDUN NOOR  
Second Secretary.

**MINISTRY OF AGRICULTURE**  
**Forest, Fisheries and Livestock Division**

*Section I*

NOTIFICATION

Dacca, the 26th June, 1976.

No. S.R.O. 200.L/76.—In exercise of the powers conferred by Article 45 of the Bangladesh Wildlife (Preservation) Order, 1973 (P. O. 23 of 1973), the Government, in the interest of scientific and public purpose, is pleased to allow the capturing of five hundred Rhesus monkeys (*Macca mulatta*) by means of net from the district of Rajshahi.

This notification shall remain in force till the 31st day of July, 1976.

By order of the President

Q. J. AHMAD

*Secretary.*

**MINISTRY OF HEALTH, POPULATION CONTROL, LABOUR AND  
SOCIAL WELFARE**

(Labour and Social Welfare Division)

*Section VI*

NOTIFICATION

Dacca, the 23rd June 1976.

No. S.R.O. 201-L/76/S-VI/2(2)/75/239.—In exercise of power conferred by the proviso to sub-section (i) of section 3 of the Minimum Wages Ordinance, 1961 (Ordinance No. XXXIX of 1961), the Government is pleased to appoint the following persons as members of the Minimum Wages Board, Dacca, to represent the employers connected with Industry named below for the purpose of discharging the function of the Board specified in Section 5 of the said Ordinance :—

Name of Employer's representation.	Name of Industry.
1. Mr Bimal Kanti Chowdhury, Personnel Officer, Agrabad Hotel, Chittagong.	Hotel and Restaurant.
2. Mr K. A. Karim, Manager, Dienfa Motors Ltd., Dilkusha Commercial Area, Dacca.	Automobile Workshops.

By order of the President  
MUHAMMAD KHADEM ALI  
*Deputy Secretary.*



MINISTRY OF FINANCE.

National Board of Revenue  
(Excise)

NOTIFICATIONS

Dacca, the 26th June 1976.

No. S.R.O. 202-L/76/13-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 direct that the following further amendments shall be made in this Ministry's Notification No. S. R. O. 7(D)Exc/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table—

1. In Sl. No. 27, for entry (2) in the second column and the entries relating thereto in the third and fourth columns the following shall be substituted, namely:—

“(2) Tanned leather, 34 5% *ad valorem*”;  
all sorts.

2. In Sl. No. 28,—

(a) in entry (1) in the second column, for the figure “45” the figure “55” shall be substituted;

(b) for entry (2) in the second column and the entries relating thereto in the third and fourth columns the following shall be substituted, namely:—

“(2) Products made wholly 35 10% of the retail price”;  
or partly of leather, and  
all sorts.

(c) entry (3) in the second column and the entries relating thereto in the third and fourth columns shall be omitted.

3. After Sl. No. 45 in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be inserted, namely:—

“45A Electric Batteries and parts thereof—

Storage batteries, if retail price is legibly, 54(1)(a) 20% of the retail price”;  
prominently and indelibly printed on each  
battery.

4. After Sl. No. 47 in the first column and the entries relating thereto in the second, third and fourth columns, the following shall be inserted, namely:—

“47A Gas apparatus and appliances—

Gas stoves, gas cookers and cooking 58 Nil.”;  
ranges with not more than two  
burners and spare parts thereof.

5. in Sl. No. 49, after entry (d) in the second column and the entries relating thereto in the third and fourth columns, the following shall be added, namely:—

- |   |                     |      |
|---|---------------------|------|
| “(e) Services rendered by mess, hostels and guest-houses, which are run by their members only for their mutual interest.                        | Part II<br>item (1) | Nil. |
| (f) Services rendered by a club, other than a night club, which fulfils the following conditions—   | Do.                 | Nil. |
| (i) It is a registered club under any law for the time being in force and it has a Constitution of its own.                                     |                     |      |
| (ii) The Constitution of the club provides for admission fee and monthly subscription for its members.  |                     |      |
| (iii) The entrance to the club is restricted to members only.   |                     |      |
| (iv) The income, if any, earned by the club by letting out a room or premises or by providing any service is spent for the welfare of the club. |                     |      |

[4(76)(X.)3/76]

**No. S.R.O. 203-L/76/14-Excise.**—In exercise of the powers conferred by the provisions contained in the third column of sub-item (I)(ii)(a) of item 57 of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendment in this Ministry's notification No. S.R.O. 214-L/75/10/75-Excise, dated the 23rd June, 1975, namely:—

In the aforesaid Notification, in the Table, in serial No. 22 in column 1, against entry (b) in column 3, in column 4 for the figure “2,000” the figure “1,000” shall be substituted.

By order of the President

K. M. M. HOSSAIN

Secretary.

[4(76)(X.)3/76]



(Sales Tax)

NOTIFICATIONS

Dacca, the 26th June, 1976.

**No. S.R.O. 204-L/76.**—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 make the following further amendment in the Ministry of Finance notification No. 7, dated the 27th June, 1951, namely:—

In the aforesaid Notification, *after* item No. 80, the following new item shall be *added*, namely:—

“81. Safety razor blades.”

**No. S.R.O. 205-L/76.**—In exercise of the powers conferred by sub-section (2) of section 3 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following amendment in the Ministry of Finance Notification No. S.R.O. 120(I)/70, dated the 29th June, 1970, namely:—

In the aforesaid Notification, in the Table, in column 1 against serial No. 3, *after* entry (v), the following new entry shall be *added*, namely:—

“(vi) Radio reception apparatus imported in CKD condition.”

**No. S.R.O. 206-L/76.**—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 the following further amendment shall be made in the Ministry of Finance Notification No. S.R.O. 121(I)/70, dated the 29th June, 1970, namely:—

In the aforesaid Notification, in the Table, *after* item 9 and the entries relating thereto in the first and second columns, the following shall be *added*, namely:—

“10. The following goods manufactured or produced in Bangladesh—

(a) G.I. Wire	(c)	(c)	10%
(b) Nail Wire	(c)	(c)	10%
(c) Screw Wire	(c)	(c)	10%
(d) Wire Nail	(c)	(c)	10%
(e) Annealed Wire	(c)	(c)	10%
(f) Roofing screw, bolts, nuts and washers	(c)	(c)	10%
(g) Wood Screw	(c)	(c)	10%

No. S.R.O. 207-L/76.—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 make the following further amendment in the Ministry of Finance Notification No. 9, dated the 27th June, 1951, namely:—

In the aforesaid Notification, *after* item No. 50, the following new item shall be *inserted*, namely:—

“50A. Gas stoves, gas cookers and cooking ranges with not more than two burners and spare parts thereof.”

By order of the President

K. A. DEWAN

Joint Secretary.

স্বাস্থ্য, জনসংখ্যা নিয়ন্ত্রণ, শ্রম ও সমাজকল্যাণ মন্ত্রণালয়

শ্রম ও সমাজকল্যাণ বিভাগ

শাখা ৬

বিজ্ঞপ্তি

ঢাকা, ২০শে জুন, ১৯৭৬।

নং এস.আর.ও.২০৮-এল/৭৬/শা-৬/২(২)/৭৬/২০৮—যেহেতু গ্লাস ও সিলিকেট শিল্প প্রতিষ্ঠানের মালিক পক্ষের সদস্য জনাব মঃ আইয়ুব কোন কারণ না দর্শাইয়া এবং নিম্নতম মজুরী বোর্ডের চেয়ারম্যান সাহেবের বিনা অনুমতিতে বোর্ডের পর পর ৪টি মিটিং-এ অনুপস্থিত ছিলেন, সেহেতু ১৯৬১ সালের নিম্নতম মজুরী বিধির ৪ নং বিধির ৪ উপ-বিধিতে প্রদত্ত ক্ষমতাবলে সরকার উক্ত মঃ আইয়ুবের নিম্নতম মজুরী বোর্ডের সদস্য পদ শূন্য বলিয়া ঘোষণা করিলেন।

এই বিজ্ঞপ্তি অবিলম্বে কার্যকরী হইবে।

রাষ্ট্রপতির আদেশক্রমে

মঃ খাদেম আলী

উপ-সচিব।

MINISTRY OF FINANCE

National Board of Revenue

(Customs)

NOTIFICATIONS

Dacca, the 26th June, 1976.

No. S.R.O. 209-L/76/299/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to



make the following further amendments in this Ministry's Notification No. S.R.O. 30/D/Cus/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table,—

(a) after Heading No. 08·01 in column (1) and the entries relating thereto in columns (2) and (3), the following new Heading Nos. shall be inserted, namely:—

“08·02 Citrus fruit, fresh	...	.. 30% ad val.
08·03 Figs, fresh	...	.. 30% ad val.”;

(b) after Heading No. 08·04 in column (1) and the entries relating thereto in columns (2) and (3), the following new Heading Nos. shall be inserted, namely:—

“08·06 Apples, pears and quinces, fresh	... ..	.. 30% ad val.
08·07 Stone fruit, fresh	..	.. 30% ad val.
08·08 Berries, fresh	..	.. 30% ad val.
08·09 Other fruits, fresh	..	.. 30% ad val.”;

(c) Heading No. 24·01 in column (1) and the entries relating thereto in columns (2) and (3) shall be omitted;

(d) against Heading No. 28·17 in column (1), in column (3), for the figure and words “75% ad val.” the figure and words “50% ad val.” shall be substituted;

(e) for Heading No. 39·01 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

“39·01 to 39·06

- |   |     |                |
|---|-----|----------------|
| (i) All goods falling under sub-heads A and C | ... | 75% ad val.    |
| (ii) All goods falling under sub-head B       | ... | 100% ad val.”; |

(f) against Heading Nos. 69·07, 69·08 and 69·10 in column (1), in column (3), for the figure and words “115% ad val.” occurring thrice the figure and words “75% ad val.” shall be substituted in all the places;

(g) after Heading No. 73·26 in column (1) and the entries relating thereto in columns (2) and (3), the following new Heading No. shall be inserted, namely:—

“73·29 Chain and parts thereof, of iron or steel for exclusive use in bi-cycles or cycle- rickshaws	... ..	15% ad val.”;
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(h) for Heading No. 73·38 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

“73·38 (i) Aircraft galley and kitchen equipment ... Nil.

(ii) Sanitary ware for indoor use and parts thereof falling under sub-head B ... 75% ad val.”;

(i) for Heading No. 82·11 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

“82·11 Razors, razor blades and parts thereof falling under sub-head B ... 100% ad val.”;

(j) against Heading No. 84·06 in column (1) for item “(ii) Marine Engines” in column (2) and the entry relating thereto in column (3) the following shall be *substituted*, namely:—

“(ii) Marine diesel engines and parts thereof ... 25% ad val.”;

(k) after Heading No. 84·51 in column (1) and the entries relating thereto in columns (2) and (3), the following new Heading No. shall be *inserted*, namely:—

“84·61 Inner-tube valves for exclusive use in bicycles and cycle-rickshaws ... 15% ad val.”;

(l) for Heading No. 84·62 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

“84·62 Ball, roller or needle roller bearings ... 40% ad val.”;

(m) against Heading No. 84·63 in column (1), in column (3), for the figure and words “25% ad val.” the figure and words “40% ad val.” shall be *substituted*;

(n) against Heading No. 85·15 in column (1), after item (iii) in column (2) and the entry relating thereto in column (3), the following new item shall be *added*, namely:—

“(iv) Radio reception apparatus-components imported in kit form ... 100% ad val.”;

(o) for Heading No. 87·02 in column (1) and the entries relating thereto in columns (2) and (3) the following shall be *substituted*, namely:—

“87·02 A. New motor cars including station wagons built on car chassis imported in CKD condition:

(a) neither having any automatic transmission, power-brake, power-steering nor having any device for fitting air-conditioner, record or cassette player and the engine capacity of which—

(i) does not exceed 1000 c.c. ... 40% ad val.

(ii) exceeds 1000 c.c. but does not exceed 1300 c.c. 80% ad val.

(iii) exceeds 1300 c.c. but does not exceed 1500 c.c. 115% ad val.

(iv) exceeds 1500 c.c. but does not exceed 1650 c.c. 140% ad val.

(b) Other ... 190% ad val.



B. Four-wheel drive (4×4) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses:

- (i) when imported in built-up condition .. 60% ad val.
- (ii) when imported in CKD condition .. 45% ad val.

C. Trucks and buses falling within sub-head "C" of Heading No. 87·02:

- (i) when imported in built-up condition .. 45% ad val.
- (ii) when imported in CKD condition .. 30% ad val.

D. Three-wheeled vehicles or tri-wheelers having external and mechanical characteristics of a car falling within sub-head "C" of Heading No. 87·02 .. 15% ad val.;

(p) for Heading No. 87·09 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

"87·09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars:

- (i) when imported in built-up condition .. 50% ad val.
- (ii) when imported in CKD condition .. 35% ad val.;

(q) against Heading No. 87·10 in column (1), in column (3), for the figure and words "16% ad val." the figure and words "30% ad val." shall be *substituted*.

[C. No. 1 (20) NBR (Cus) 1/76.]

No. S.R.O. 210-L/76/300/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Ministry's Notification No. S. R. O. 171-L/76/286/D/Cus, dated the 21st May 1976, the Government is pleased to exempt the goods mentioned in the Table below, imported into Bangladesh out of the earnings of the nationals of Bangladesh living abroad from 50% of the customs-duties chargeable thereon, subject to the conditions that the goods are consigned to a recognised commercial importer holding valid import registration certificate issued by the Controller of Imports and Exports for the importation of the goods mentioned in the said Table and on production of a Certificate from the said Controller to the effect that the importer has fully utilised his allocations under the licence granted to him.

TABLE

Sl. No.	Name of the goods.	Heading Nos. in the First Schedule to the Tariff Act, 1934.
1	2	3
1	Dyes	32·05 and 32·09
2	Chemicals	15·10, 15·11, 25·03, 25·04, 25·12, 25·25 to 25·29, 28·01, 28·02, 28·04 to 28·58, 29·01 to 29·45, 34·02, 34·03, 37·08, 38·03 to 38·15, 38·17, 38·19.
3	Cotton yarn of count 80's and above	55·05 and 55·06
4	Thermoplastic moulding compound (P.V.C.)	39·01 to 39·06
5	Iron and steel articles and pig Iron excluding the following:	73·01, 73·03, 73·06 to 73·16, 73·18, 73·20, 73·26, 73·35, 83·08 (flexible tubings and pipings of iron and steel only).
	(a) Corrugated iron sheets	
	(b) Mild steel plates	
	(c) Billets	
	(d) Wire rod	
	(e) Nail wire	
	(f) Mild steel bar, rods and rounds of 2" inches diameter and below	
	(g) Cast iron plates	
	(h) Iron and steel castings, forgings, stamping, steel chains and forged steel balls	
	(i) Prefabricated structure	
	(j) Unworked or unfabricated window or door sections in length	
	(k) Galvanised iron wire up to 22 swg	
	(l) Galvanised iron pipe up to 3" inches diameter.	



**No. S.R.O. 211-L/76/301/D/Cus.**—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Ministry's notification No. S.R.O. 77-L/76/279/D/Cus/76, dated the 19th February, 1976, the Government is pleased to exempt such industrial raw materials as enumerated in Annexure II in the Import Policy (January—June, 1976) Order up to one hundred per cent of the half-yearly entitlement for each item excluding spices, cigarette paper in sheet for the manufacture of paper biri, hops, malt, yeast, synthetic textiles including fents, crockeries and cutleries, billets, wire rod, nail wire, M. S. plates, medicinal herbs and crude drugs, packing materials and spares as are consigned by a Bangladesh national earning foreign exchange abroad to a recognised industrial unit from 75% of the customs-duties chargeable thereon, subject to the following conditions:—

- (i) the consignee of the raw materials must be a recognised industrial unit holding valid Import Registration Certificate and the industry is listed in the Annexure I attached to the said Order;
- (ii) for the purpose of verification, the Pass Book showing the entitlement shall be produced before the officer of Customs along with other relevant documents at the time of clearance of the goods from the customs-station;
- (iii) industrial raw materials so imported shall not be utilised for any purpose other than the production of goods for which the industrial unit holds the aforesaid entitlement;
- (iv) the industrial raw materials are booked for import during January—June shipping period of 1976; and
- (v) the exemption under this notification shall be allowed only on production to the Collector of Customs of a certificate from the Controller of Imports and Exports to the effect that the allocation for import of industrial raw materials under the licence granted to the industrial unit has been fully utilised.

**[C. No.1(20)NBR(Cus)I/76].**

**No. S.R.O. 212-L/76/302/D/Cus.**—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt motor cars having engine capacity above 1000 c.c. but not exceeding 1300 c.c. falling under Heading No. 87.02 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), from so much of the customs-duties leviable thereon as is in excess of 60 per cent, *ad valorem* if imported in built-up condition and 50 percent, *ad valorem* if imported in CKD condition, subject to the following conditions, namely:—

- (i) that in the case of built-up cars, the bill of entry for home consumption, and in the case of CKD cars, the bill of entry for warehousing, shall be prominently stamped on the top of such bill of entry "Imported For Registration as Taxi-cab";
- (ii) that at the time of clearance of built-up cars, the importer, and of locally assembled cars, the purchaser shall subscribe to and sign a declaration in duplicate in the form appended hereunder;



- (iii) that each such car shall be used exclusively as Taxi-cab for hire and for this purpose, a fare meter and a prominent Taxi-cab sign shall be appropriately fixed in the car and the car shall also be painted in a two-tone colour scheme comprising black and yellow colours in the lower and upper parts respectively of the body;
- (iv) that in the case of built-up cars the conditions set out in paragraph (iii) shall have to be complied with by the importer after the clearance of the cars from the customs-station but before registration; and in the case of locally assembled cars such conditions shall have to be complied with by the assembler before sale of the cars and the Sale Note given by the assembler to the purchaser shall be stamped prominently with the words "Sold For Registration as Taxi-cab" and shall be counter-signed by the appropriate Customs Officer;
- (v) that the Motor Vehicle Registration Authority shall not register any car imported in built-up condition or purchased from local assemblers without verification of the owners' triplicate copy of the bill of entry or the assemblers' Sale Note, as the case may be, in case the bill of entry or, as the case may be, the Sale Note is found to have been stamped with "Imported For Registration as Taxi-cab" or, as the case may be, "Sold For Registration as Taxi-cab", the said Authority shall register the car as Taxi-cab provided the conditions laid down in paragraph (iii) have been fulfilled. In the event of non-compliance with the conditions of this Notification by the importer or, as the case may be, the purchaser, the car shall not be registered by the said Authority and the matter shall be forwarded to the Assistant Collector of Customs of competent jurisdiction for appropriate actions under the provisions of the Customs Act, 1969;
- (vi) that the assembler shall obtain the declaration in duplicate from the purchaser and send the same to the Collector of Customs of the customs-station from where the built-up cars or cars in CKD conditions were cleared;
- (vii) that the Collector of Customs concerned shall maintain records of such cars wherein a copy of the declarations duly subscribed to and signed by the importer or, as the case may be, the purchaser and the duplicate copy of the declaration shall be sent to the Assistant Collector of Customs of the area of registration as declared by the importer or the purchaser;
- (viii) that the importer or, as the case may be, the purchaser shall be bound to furnish to the Assistant Collector of Customs the registration numbers with dates of the cars registered as Taxi-cabs and other necessary particulars as required by the Assistant Collector of Customs within whose jurisdiction such cars have been registered for the purpose of maintaining a register of all such cars containing the name and address of the importer or the purchaser, the date and number of registration, engine and chassis number and the bill of entry or Sale Note number with date against which the cars were cleared or sold;



- (ix) that periodical verifications as to the use of such cars as Taxi-cab shall be made by an officer of Customs authorised in this behalf by the Assistant Collector of Customs of competent jurisdiction;
- (x) that on such verification if such cars are found to have been used for purposes other than as Taxi-cabs or transferred or disposed of without prior permission of the Collector of Customs of competent jurisdiction, penal proceedings under the Customs Act, 1969, shall be drawn up against the importer or, as the case may be, purchaser by the appropriate officer of customs; and
- (xi) that in the event of transfer or disposal of the car in question with the prior permission of the Collector of Customs of competent jurisdiction, all the conditions specified in this Notification shall apply on the transferee who shall, at the time of such transfer, subscribe to and sign a declaration in duplicate in the form appended hereunder.

**DECLARATION FORM**

I,.....s/o.....  
of.....do hereby declare that I have  
imported/purchased.....(number).....  
car(s) the particulars of which is/are given below for exclusive use as Taxi-  
cab(s) to be registered by the Motor Vehicle Registration Authority of.....  
.....(name of district/city).....  
.....district/city.

2. I further declare that I have read the conditions of the Notification No. S.R.O. -L/76/302/D/Cus., dated 26th June, 1976 under which the concessionary rate of customs-duty applicable to Taxi-cabs has been claimed by me.

3. I also declare that I am fully aware of the legal consequences of breach of any conditions laid down in the aforesaid Notification.

**Particulars of the car(s)**

Make and Model.....  
Engine No.....Chassis No.....  
Bill of Entry No.....and date.....  
Name of the Vessel.....  
Rotation No.....Index No. with date.  
.....

*\*Witnessed and identified by;*

- 1.
- 2.

*Signature of the Importer/  
Purchaser.*

*\*In the case of assembled cars, the assembler or his authorised representative must sign as one of the witnesses-cum-identifiers.*

No. S.R.O. 213-L/76/303/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to rescind the following notifications, namely:—

1. S.R.O. 37/D/Cus./72, dated the 29th July, 1972.
2. S.R.O. 150/D/Cus./74, dated the 2nd May, 1974.

[C. No. 1(20)NBR(Cus)I/76].

No. S.R.O. 214-L/76/304/D/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt unmanufactured tobacco falling under Heading No. 24·01 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934), from so much of the customs-duties leviable thereon as is in excess of Taka 2·75 (Taka two and poisha seventy-five) per pound, subject to the condition that it is imported by a cigarette manufacturer for the purpose of manufacturing cigarettes and is accounted for as having been so utilized to the satisfaction of the Collector of Customs having jurisdiction over the factory.

By order of the President

K. M. M. HOSSAIN

*Secretary.*

[C. No.1(20)NBR(Cus)I/76].