

Bangladesh



Gazette

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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

(Internal Resources Division)

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 306-L/85/132-Excise.—In exercise of the powers conferred by section 12A (1) of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendments in this Division's Notification No. S.R.O. 311-L/84/119-Excise, dated 27 June, 1984, namely:—

In the aforesaid Notification,—

- (i) in Item No. 02.04(2) (ii) (a) (i), for sub-item (a) the following shall be substituted, namely—

“(a) if the retail price is legibly, prominently and indelibly printed on each packet and if such price per ten cigarettes—

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| (i) does not exceed taka one and poisha twenty-five | Taka forty per thousand cigarettes. |
| (ii) exceeds taka one and poisha twenty-five but does not exceed taka one and poisha fifty | Taka fifty-five per thousand cigarettes. |
| (iii) exceeds taka one and poisha fifty but does not exceed taka one and poisha seventy-five | Taka seventy per thousand cigarettes. |

(4357)

Price : 75 Paise

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| (iv) exceeds taka one and poisha seventy-five but does not exceed taka two | Taka ninety per thousand cigarettes. |
| (v) exceeds taka two but does not exceed taka two and poisha fifty | Taka one hundred forty-five per thousand cigarettes. |
| (vi) exceeds taka two and poisha fifty but does not exceed taka three | Taka one hundred eighty-five per thousand cigarettes. |
| (vii) exceeds taka three but does not exceed taka three and poisha fifty | Taka two hundred twenty per thousand cigarettes. |
| (viii) exceeds taka three and poisha fifty but does not exceed taka four | Taka two hundred fifty-two per thousand cigarettes. |
| (ix) exceeds taka four but does not exceed taka four and poisha fifty | Taka two hundred eighty-five per thousand cigarettes. |
| (x) exceeds taka four and poisha fifty but does not exceed taka five | Taka three hundred fifteen per thousand cigarettes. |
| (xi) exceeds taka five but does not exceed taka five and poisha fifty | Taka three hundred forty-five per thousand cigarettes. |
| (xii) exceeds taka five and poisha fifty but does not exceed taka six | Taka three hundred seventy-five per thousand cigarettes. |
| (xiii) exceeds taka six but does not exceed taka six and poisha fifty | Taka four hundred five per thousand cigarettes. |
| (xiv) exceeds taka six and poisha fifty but does not exceed taka seven | Taka four hundred thirty-five per thousand cigarettes. |
| (xv) exceeds taka seven but does not exceed taka seven and poisha fifty | Taka four hundred sixty-five per thousand cigarettes. |
| (xvi) exceeds taka seven and poisha fifty but does not exceed taka eight | Taka four hundred ninety-five per thousand cigarettes. |
| (xvii) exceeds taka eight but does not exceed taka nine | Taka five hundred fifty-five per thousand cigarettes. |
| (xviii) exceeds taka nine but does not exceed taka ten | Taka six hundred fifteen per thousand cigarettes. |

(xix) exceeds taka ten but does not exceed taka eleven	Taka six hundred seventy-five per thousand cigarettes.
(xx) exceeds taka eleven but does not exceed taka twelve	Taka seven hundred thirty-five per thousand cigarettes.
(xxi) exceeds taka twelve but does not exceed taka thirteen	Taka seven hundred ninety-five per thousand cigarettes.
(xxii) exceeds taka thirteen but does not exceed taka fourteen	Taka eight hundred fifty per thousand cigarettes.
(xxiii) exceeds taka fourteen but does not exceed taka fifteen	Taka nine hundred fifteen per thousand cigarettes.
(xxiv) exceeds taka fifteen	Taka nine hundred fifteen <i>plus</i> eighty per cent of the retail price in excess of taka fifteen hundred per thousand cigarettes.”;

(2) for Item No. 02.04 (ii) (b) the following shall be *substituted*, namely:—

“02.04(2)(ii)(b) Cigarettes manufactured manually, that is, without any mechanical aid whatsoever—

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| (a) if made by rolling the tobacco in, or wrapping it with paper or leaf of any plant but without any filter tip and packed in round bundles containing twenty-five sticks each but without using any box-shaped packet of paper-board or thick paper | Taka fourteen and poisha eighty per thousand cigarettes. |
| (b) if made as in clause (a) and packed in box-shaped packet containing not more than twenty sticks each | Taka thirty per thousand cigarettes. |
| (c) if not covered by clause (a) and (b) | Taka forty per thousand cigarettes.” |

(3) for Item No. 03.01 the following shall be *substituted*, namely:—

“03.01	Cement	Taka two hundred three per metric tonne.”;
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- (4) for Item No. 03.04, in the first column and the entries relating thereto in the second and third columns the following shall be *substituted*, namely:—

"03.04	Petroleum gases and other gaseous hydrocarbons including natural gas and liquefied gas, if used in—	
(a)	the generation of power by the Power Development Board or in the production of fertilizer	Taka twelve and poisha eighty per thousand cubic feet or taka four hundred fifty-two and poisha three per thousand cubic metres.
(b)	commercial (regular) purpose	Taka thirty-seven and poisha fifty-four per thousand cubic feet or taka one thousand three hundred twenty-five and poisha seventy-one per thousand cubic metres.
(c)	commercial (seasonal) purpose	Taka forty-three and poisha three per thousand cubic feet or taka one thousand five hundred nineteen and poisha fifty-nine per thousand cubic metres.
(d)	industrial purpose	Taka twenty-eight and poisha thirteen per thousand cubic feet or taka nine hundred ninety-three and poisha forty per thousand cubic metres.
(e)	domestic purpose	Taka twenty-seven and poisha seventy-seven per thousand cubic feet or taka nine hundred eighty and poisha sixty-nine per thousand cubic metres.";

(5) for Item No. 04.04(1) the following shall be *substituted*, namely:—

“04.04(1)	Perfumery, cosmetics and toilet preparations—	
	(a) perfumery, cosmetics and toilet preparations, all sorts, whether medicated or otherwise, including soap not falling under item No. 04.05	Twenty per cent. of the retail price.
	(b) tooth-paste	Ten per cent. of the retail price.
	(c) shaving cream	Ten per cent. of the retail price.
	(d) liquid soap	Five per cent. of the retail price.”;

(6) in Item No. 04.05(2)(i) for sub-item (b) the following shall be *substituted*, namely:—

“(b) other detergents	Five per cent. of the retail price.”;
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(7) for Item No. 04.09(1) the following shall be *substituted*, namely:—

“04.09(1)	Medicine or medicinal products, all sorts	Ten per cent. of the retail price.”;
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(8) after Item No. 04.10(1), the following new item shall be *inserted*, namely:—

“04.13	Oxygen, nitrous oxide gas and acetylene (whether in dissolved condition or not) if used for medical purpose	Ten per cent. <i>ad valorem</i> .”;
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(9) in Item No. 08.06, for clause (a) the following shall be *substituted*, namely:—

“(a) woollen yarn, all sorts, including knitting wool except as provided in the following clauses	Ten per cent. <i>ad valorem</i> .”;
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(10) for Item No. 08.07(2) the following shall be *substituted*, namely:—

“08.07(2)	Blankets and shawls	Five per cent. <i>ad valorem</i> .”;
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(11) for Item No. 08.07(3) the following shall be *substituted*, namely:—

“08.07(3) Knitted woollen articles Ten per cent.
ad valorem.”;

(12) in Item No. 08.07(4), for clause (a) the following shall be *substituted*, namely:—

“(a) Woollen fabrics not otherwise specified Ten per cent.
ad valorem.”;

(13) for Item No. 09.03 the following shall be *substituted*, namely:—

“09.03 Bricks, all sorts—

(a) Fire bricks or refractory bricks Nil.

(b) Ceramic bricks non-gas burnt Taka twenty-five per thousand bricks.

(c) Other bricks, non-gas burnt Taka twenty per thousand bricks.”;

(14) for Item No. 11.05(1)(i) the following shall be *substituted*, namely:—

“11.05(1)(i) Radio receivers including transistors Ten per cent. of the retail price.”;

(15) after Item No. 11.09 the following new item shall be *inserted*, namely:—

“11.10(a)(i) Bus body-building if built on a cottage industry basis Nil.”;

(16) in Item No. 12.08, for clause (d) the following shall be *substituted*, namely:—

“(d) others Taka one lakh per film.”;

(17) in the Explanation:—

(i) in clause (b), for the words “Taka fifty thousand” the words “Taka one lakh” shall be *substituted*.

(ii) in clause (c), for the word “ten” the word “fifteen” shall be *substituted*.

By order of the President,

SHAH A. HANNAN

Joint Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 307-L/85/133-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 Soyaprotein Biscuits falling under Item No. 02.01 of the First Schedule to the said Act from the payment of the whole of the duty of excise leviable thereon till the 30th June, 1986.

By order of the President,

SHAH A. HANNAN

Joint Secretary.

MINISTRY OF FINANCE

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 308-L/85/134-Excise.—In exercise of the powers conferred by section 3A(1)(a) of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to levy a regulatory duty of excise at the rate of 2% on the whole-sale cash price of the goods subjected to *ad valorem* duty and specific rate of duty, on the retail price of the goods subjected to retail price of duty and on the amount of bill of charges of the excisable services on the following goods and services, namely:—

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| (1) Item No. 04.03 | : Paints, pigments, varnishes and polishes |
| (2) Item No. 04.04 | : Perfumery, cosmetics and toilet preparations, all sorts |
| (3) Item No. 04.05(1) | : Soaps, all sorts |
| (4) Item No. 04.05(2) | : Detergents |
| (5) Item No. 08.05 | : Jute manufactures, all sorts |
| (6) Item No. 09.01 | : Sheet glass |
| (7) Item No. 11.01(1)(f) | : Storage batteries |
| (8) Item No. 11.01(2)(i) | : Primary cells and primary batteries |
| (9) Item No. 11.02 | : Electric bulb, all sorts |
| (10) Item No. 11.03 | : Electrical fluorescent tube, all sorts |
| (11) Item No. 11.04(1) | : Electric fans and parts thereof |
| (12) Item No. 11.05(2) | : Television receiver |
| (13) Item No. 11.09 | : Wires and cables |
| (14) Item No. 11.10(c) | : Two wheeler motor scooter and motor cycles |
| (15) Item No. 12.03 | : Footwear, all sorts |
| (16) Item No. 12.05 | : Welding electrodes |
| (17) Item No. 13.01(1)(a) | : Hotels and restaurants having bar or floor show facilities |
| (18) Item No. 13.01(2)(a) | : Restuarants having bar or floor show facilities. |

By order of the President,

SHAH A. HANNAN

Joint Secretary.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 309-I/85/135-Excise.—In exercise of the powers conferred by section 3(4) of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, the National Board of Revenue, with the prior approval of the Government, is pleased to make the following amendments in the Excise Duty on Capacity (Cinema House) Rules, 1983, namely:—

In the aforesaid Rules, in rule 9,—

(a) after the figure “9”, the bracket and figure “(1)” shall be inserted;

(b) in clause (iii),—

(i) for sub-clauses (h), (i), (j), (k) and (l) the following shall be substituted, namely:—

“(h) twenty per cent. of the amount in case of cinema houses situated within municipal areas of the district headquarters, not mentioned elsewhere in these rules;

(i) such per cent. of the amount as has been laid down for the nearest municipal area in case of the cinema houses situated within one kilometre from the boundary line of the municipal areas mentioned in clauses (a) to (h);

(j) ten per cent. of the amount in case of cinema houses situated in all other areas.”;

(ii) after the second proviso, the following explanation shall be added, namely:—

Explanation:—No reduction of amount shall be allowed under sub-clauses (a) to (j) on account of closure of the cinema houses due to yearly holidays, strike, bad weather, electricity failure, or for exemption granted to the defence personnel, or for accident, natural calamities or any other unforeseen reasons.

SHAH A. HANNAN

Member.

NATIONAL BOARD OF REVENUE

~~(Excise)~~

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 310-L/85/136.-Excise.—In exercise of the powers conferred by section 3(4) of the Excises and Salt Act, 1944 (I of 1944), read with section 37 thereof, the National Board of Revenue, with the prior approval of the Government, is pleased to make the following amendments in the Excise Duty On Capacity (Bricks) Rules, 1980, namely:—

In the aforesaid Rules,—

- (i) In rule 4, for the words and comma “Taka twelve thousand per year, based on its capacity” the words and comma “Taka twelve thousand per year in relation to the bricks burnt other than by natural gas and Taka sixty thousand per year in relation to the bricks burnt by natural gas, based on its capacity” shall be substituted;
- (ii) in rule 6, in the Form “OPTION FOR PAYMENT OF EXCISE DUTY UNDER CAPACITY (BRICKS) RULES, 1980”, in the second paragraph, for the words “Taka twelve thousand” the words “Taka twelve thousand in relation to the bricks burnt other than by natural gas and Taka sixty thousand in relation to the bricks burnt by natural gas” shall be substituted;
- (iii) in rule 10, for the figure “II” the figure “14” shall be substituted;
- (iv) after rule 10, a new rule 10A shall be inserted, namely:—

“10A. Notwithstanding anything contained in any other rules or orders for the time being in force, no Government Department or body corporate established by or under any law and any office, establishment or organisation under it shall pay the bills due to the suppliers of bricks unless they submit documents or proof in support of payment of excise duty, duly authenticated by an excise officer, not below the rank of a Superintendent of Excise.”
- (v) in rule 11, for the words “Taka two thousand” the words “Taka ten thousand” shall be substituted.

SHAH A. HANNAN

Member.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 311-L/85/137-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (1 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) rule 96ZZ shall be *omitted*;
- (2) in rule 198, for the words “two thousand taka” the words “ten thousand taka” shall be *substituted*.;”;
- (3) in rule 237, in sub-rule (1), after the words “proper form”, the words “in quintuplicate” shall be *inserted*;
- (4) in ANNEXURE III relatable to rule 243,—
 - (a) for the word “Range” the word “Circle” shall be *substituted*;
 - (b) for the word “Cess” the words “Excise Duty” shall be *substituted*.;
- (5) in [Excise Series No. 2-AA, in FORM D-5,—
 - (a) the word “Range” shall be *omitted*;
 - (b) on the right top corner, the following shall be *inserted*, namely:—

“ORIGINAL
DUPLICATE
TRIPLICATE
QUADRUPPLICATE
QUINTUPLICATE”;

- (6) in Excise Series No. 59-A, in FORM AR. 3-A, the word “Range” occurring twice, shall be *omitted*;
- (7) in Excise Series No. 60 A, in FORM A.R. 4 A, the word “Range” shall be *omitted*;
- (8) in Excise Series No. 65-A, in Form G.P.I., the word “Range” shall be *omitted*;
- (9) in Excise Series No. 65-AA, in Form G.P.2, the word “Range” shall be *omitted*;
- (10) in Excise Series No. 79-AA, in FORM R.T. 11-A, the word “Range” shall be *omitted*.

SHAH A. HANNAN

Member.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1985

No. S.R.O. 312-L/85/138-Excise.—In exercise of the powers conferred by rule 235 of the Excises and Salt Rules, 1944, the National Board of Revenue is pleased to make the following further amendment in its Notification No. S.R.O. 313-L/84/121-Excise, dated the 27th June, 1984, namely:—

In the aforesaid Notification, in Serial No. 44, the words “except sanitary-ware and glazed tiles” shall be *omitted*.

SHAH A. HANNAN

Member.