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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

(Sales Tax)

NOTIFICATIONS

Dacca, the 1st February, 1976.

**No. S.R.O. 44-L/76.**—In exercise of the powers conferred by sub-section (I) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendments in the Ministry of Finance Notification No. 9, dated 27th June, 1951, namely—

In the aforesaid Notification, item numbers 4, 13, 24 and 62 and the entries relating thereto shall be *omitted*.

**No. S.R.O. 45-L/76.**—In exercise of the powers conferred by sub-section (I) 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. S.R.O. 121 (I)/70, dated the 29th June, 1970, namely—

In the aforesaid Notification, in the Table, *after* item 7 and the entries relating thereto, the following new item and the entries relating thereto shall be *added*, namely—

“8. Toys.....10%”.

[18(81)/T-IV/76]

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( 755 )

Price: 75 Paise.

No. S.R.O. 46-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 amendments in the Ministry of Finance Notification No. 7, dated the 27th June, 1951, namely—

In the aforesaid Notification, item numbers 42 and 54 and the entries relating thereto shall be *omitted*.

By order of the President

K. A. DEWAN

Joint Secretary.

[18(81)/T-IV/76]

(Excise)

### NOTIFICATIONS

Dacca, the 1st February, 1976.

No. S. R. O. 47-L/76/5-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(L)/Exc/72, dated, the 30th June, 1972, namely—

In the aforesaid Notification, in the Table—

(1) in Serial No. 31 in column 1, for entry (a) in column 2 and entries relating thereto in columns 3 and 4 the following shall be *substituted* namely :—

1	2	3	4
“(a) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label—	39(1)		
(i) Yarn of counts less than 16	..	..	Nil.
(ii) Yarn of counts 16 or more but less than 21.	..	..	Twenty-five poisha per pound.
(iii) Yarn of counts 21 or more but less than 35.	..	..	Fifty poisha per pound.
(iv) Yarn of counts 35 or more but less than 48.	..	..	Taka one per pound.
(v) Yarn of counts 48 or more	..	..	Taka one and fifty poisha per pound.”

(2) in Serial No. 39 in column 1, the entries (e) and (g) in column 2 and entries relating thereto in columns 3 and 4 shall be *omitted*.



No. S. R. O. 48-L/76/6-Excise.—In exercise of the powers conferred by the provisions contained in the third column of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to make the following further amendments 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—

(1) for Serial No. 1 in column 1 and the entries relating thereto in columns 2, 3 and 4 the following shall be substituted, namely:—

1	2	3	4
"1 Item No.3(2)(i) of the First Schedule.	<i>Tea</i> —	Tea packed in any kind of container, package or bag on which weight and retail price are legibly, prominently and indelibly printed and if such retail price—	<p>(a) does not exceed Taka six per pound. Taka one per pound.</p> <p>(b) exceeds Taka six per pound but does not exceed Taka eight and fifty poisha per pound. Taka one per pound plus seven and a half per cent of the retail price.</p> <p>(c) exceeds Taka eight and fifty poisha per pound. Taka one per pound plus ten per cent of the retail price." ;</p>

(2) in Seral No. 12 in column 1, against entry (a) in column 3, in column 4, for the words "Thirty poisha per linear yard" the words "Fifty poisha per liner yard" shall be substituted; and

(3) in Serial No. 17 in column 1, against entry (a) in column 3, in column 4, for the words and figure "Taka 50 per ton" the words "Taka two hundred and fifty per ton" shall be substituted.

By order of the President  
 K. M. M. HOSSAIN  
 Secretary.

(Customs)

## NOTIFICATION

Dacca, the 1st February 1976.

No. S.R.O. 49-L/76/275 D/Cus/76.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to direct that the following further amendments shall be made 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) the following Heading Nos. in column (1) and the entries relating thereto in columns 2 and 3 shall be *omitted*, namely:—

28·01, 28·02, 28·03, 28·05, 28·07, 28·08, 28·10, 28·11, 28·12, 28·13, 28·14, 28·15, 28·16, 28·18, 28·19, 28·21, 28·22, 28·23, 28·24, 28·25, 28·26, 28·27, 28·28, 28·29, 28·30, 28·32, 28·33, 28·34, 28·36, 28·40, 28·41, 28·43, 28·44, 28·45, 28·48, 28·49, 28·52, 28·53, 28·55, 28·57, 28·58, 29·01, 29·02, 29·03, 29·07, 29·08, 29·09, 29·10, 29·12, 29·15, 29·17, 29·18, 29·19, 29·20, 29·21, 29·24, 29·27, 29·29, 29·30, 29·33, 29·34, 29·36, 29·39, 29·41, 29·43, 29·45, 32·02, 32·03, 32·04, 32·05, 38·04, 38·06, 38·12, 38·13, 38·14, 38·15, 38·17, 48·09 and 48·13.

(b) for the entries against the following Heading Nos. specified in column (1) and the entries relating thereto in columns (2) and (3) the following shall be *substituted*, namely:—

15·07	(viii) Cocoanut (copra) oil	...	...	50% <i>ad val.</i>
15·08	(viii) Cocoanut (copra) oil	...	...	50% <i>ad val.</i>
28·04	Rare gases falling under sub-head D	...	...	25% <i>ad val.</i>
28·20	Artificial corundum falling under sub-head B	...	...	25% <i>ad val.</i>
28·50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	...	...	25% <i>ad val.</i>
28·51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling under heading 28·50	...	...	25% <i>ad val.</i>
28·56	Silicon carbide grains	...	...	25% <i>ad val.</i>
29·06	(i) Phenol	...	...	25% <i>ad val.</i>
	(ii) Cresylic acid	...	...	25% <i>ad val.</i>



29·16	Acetyl Salicylic acid in powder .. ..	25% <i>ad val.</i>
29·22	Amine-function compounds .. ..	25% <i>ad val.</i>
29·25	(i) Urea fertilizer containing more than 45% nitrogen, imported in bulk .. ..	Nil.
	(ii) Amide function compounds (excluding barbituric acid and its derivatives; phenacetin) ..	25% <i>ad val.</i>
	(iii) Phenobarbital .. ..	25% <i>ad val.</i>
	(vi) Calcium benzamido salicylate .. ..	Nil.
29·28	Diazo-,azo-and azoxy-compounds .. ..	25% <i>ad val.</i>
29·37	Caprolactam .. ..	25% <i>ad val.</i>
29·38	Vitamins A and E .. ..	25% <i>ad val.</i>
29·40	Rennet essence .. ..	25% <i>ad val.</i>
29·42	(i) Atropine Sulphate and Hyocine Hydrobromide .. ..	25% <i>ad val.</i>
	(ii) Alkaloids extracted from cinchona bark including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark; derivatives of Quinine .. ..	Nil.
29·44	(i) Penicillin and its products .. ..	25% <i>ad val.</i>
	(ii) Gramicidin, tyrocidine and tyrothricin .. ..	25% <i>ad val.</i>
	(iii) Streptomycin and Viocin Sulphate (Viocin) .. ..	Nil.
	(iv) Cycloserine, Oxamycin (D-4-amino-3-isoxazolidone) .. ..	Nil.
32·01	Tanning extracts other than cutch and gambier .. ..	50% <i>ad val.</i>
40·11	(i) Rubber tyres, tubes, etc., used exclusively for aeroplanes .. ..	Nil.
	(ii) Rubber tyres, tubes, etc., used exclusively in cycles (not motorised) .. ..	15% <i>ad val.</i>
	(iii) Rubber tyres, tubes, etc., used exclusively in tractors. .. ..	15% <i>ad val.</i>
	(iv) Rubber tyres, tubes, etc., used exclusively in motor-cycles, motor scooters and auto-rickshaws .. ..	50% <i>ad val.</i>
	(v) Rubber tyres, tubes, etc., used in motor cars, trucks and buses .. ..	100% <i>ad val.</i>

48-01	(i) Carbonizing tissue paper for the manufacture of carbon paper .. .. .	50% <i>ad val.</i>
	(ii) Blotting paper and filter paper .. .. .	50% <i>ad val.</i>
48-02	Starch paper for the manufacture of torch cells .. .. .	75% <i>ad val.</i>
48-07	(i) Lithographed and micro-tinted cheque paper	125% <i>ad val.</i>
	(ii) Coated tissue paper for the manufacture of stencils	75% <i>ad val.</i>
	(iii) Coated paper for the manufacture of transfers	75% <i>ad val.</i>
48-09	Building board of vegetable fibre .. .. .	75% <i>ad val.</i>
48-13	(i) Transfer paper .. .. .	75% <i>ad val.</i>
	(ii) Carbon and other copying papers including duplicator stencils .. .. .	75% <i>ad val.</i>
48-16	Paper bags for packing cement .. .. .	50% <i>ad val.</i>
73-06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:	
	A. Puddled bars and pilings; lumps and similar forms .. .. .	35% <i>ad val.</i>
	B. Ingots .. .. .	35% <i>ad val.</i>
73-07	B-looms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel ..	35% <i>ad val.</i>
73-08	Iron or steel coils for re-rolling .. .. .	35% <i>ad val.</i>
73-09	Universal plates of iron or steel .. .. .	35% <i>ad val.</i>
73-10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:	
	A. Wire rod .. .. .	35% <i>ad val.</i>
	B. Other .. .. .	35% <i>ad val.</i>
73-11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel whether or not drilled, punched or made from assembled elements:	
	A. Angles, shapes and sections, 80 mm. or more; sheet piling .. .. .	35% <i>ad val.</i>
	B. Other .. .. .	35% <i>ad val.</i>



73-12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled .. .. .	35% <i>ad val.</i>
73-13	(i) Sheets and plates of iron or steel, hot-rolled or cold-rolled other than corrugated iron sheets .. .. .	35% <i>ad val.</i>
	(ii) Corrugated sheets .. .. .	45% <i>ad val.</i>
73-14	Iron or steel wire, whether or not coated, but not insulated .. .. .	35% <i>ad val.</i>
73-15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73-06 to 73-14:	
	A. Puddled bars and pilings; ingots, blocks, lumps and similar forms ... ..	35% <i>ad val.</i>
	B. Blooms and billets, slabs and sheet bars (including tinplate bars), pieces roughly shaped by forgings; coils for re-rolling ...	35% <i>ad val.</i>
	C. Universal plates; sheets and plates, wire rod; other bars and rods .. .. .	35% <i>ad val.</i>
	D. Other .. .. .	35% <i>ad val.</i>
73-17	Tubes and pipes, of cast iron ... ..	35% <i>ad val.</i>
73-18	Tubes and pipes and blanks therefor, of iron (other than or cast iron) or steel, excluding high pressure hydro-electric conduits:	
	A. Blanks for tubes and pipes .. .. .	35% <i>ad val.</i>
	B. "Seamless" tubes and pipes .. .. .	35% <i>ad val.</i>
	C. Other .. .. .	35% <i>ad val.</i>
73-19	High-pressure hydro-electric conduits of steel, whether or not reinforced .. .. .	35% <i>ad val.</i>
73-20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	35% <i>ad val.</i>
73-21	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangers and other buildings, bridges and bridge-sections, lockgates, towers lattice, masts, roofs, roofing, frame-works, door and window frames, shutters, balustrades, pillars and columns), or iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	
	A. Pre-fabricated buildings and their assembled panels and parts .. .. .	50% <i>ad val.</i>
	B. Other .. .. .	35% <i>ad val.</i>

73-22	Reservoirs, tanks, vates and similar containers, for any material (other than compressed or liquefied gas) of iron or steel of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	...	...	35% ad val.
73-23	(i) Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	...	...	35% ad val.
	(ii) Milk transport cans and pails	...	...	30% ad val.
73-24	Containers, of iron or steel, for compressed or liquefied gas.	...	...	35% ad val.
73-26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of kinds used for fencing, of iron or steel	...	...	35% ad val.
73-40	(i) Articles falling under sub-heads "A" and "B"	...	...	35% ad val.
	(ii) Milk strainers and similar articles	...	...	30% ad val.
	(iii) Steel balls of 1 mm diameter for the manufacture of ballpoint pens	...	...	55% ad val.
	(iv) Bead wires for cycle tyres	...	...	40% ad val.
74-04	Wrought plates, sheets and strip, of copper other than alloys of copper	...	...	35% ad val.
75-01	Nickel mattes, nickel species and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scraps:			
	A. Nickel mattes, nickel species and other intermediate products or nickel metallurgy	...	...	35% ad val.
	B. Nickel waste and scrap	...	...	35% ad val.
	C. Unwrought nickel	...	...	35% ad val.
75-03	Wrought plates, sheets and strips, of nickel foil; nickel powders and flakes:			
	A. Plates, sheets and strip; powders and flakes	...	...	35% ad val.
	B. Other	...	...	50% ad val.



76-03	Wrought plates, sheets and strips, of aluminium .. .. .	35% <i>ad val.</i>
77-01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:	
	A. Magnesium waste and scrap .. .. .	35% <i>ad val.</i>
	B. Unwrought magnesium .. .. .	35% <i>ad val.</i>
77-04	Beryllium, unwrought or wrought, and articles of beryllium:	
	A. Unwrought, scrap and waste .. .. .	35% <i>ad val.</i>
	B. Wrought .. .. .	35% <i>ad val.</i>
78-01	(i) Unwrought lead (including argentiferous lead); other than alloys of lead .. .. .	6% <i>ad val.</i>
	(ii) Alloys of lead .. .. .	35% <i>ad val.</i>
	(iii) Lead waste and scrap .. .. .	35% <i>ad val.</i>
79-01	(i) Zinc spelter and unwrought zinc other than alloys of zinc .. .. .	6% <i>ad val.</i>
	(ii) Alloys of zinc .. .. .	35% <i>ad val.</i>
	(iii) Zinc waste and scrap .. .. .	35% <i>ad val.</i>
79-02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire .. .. .	35% <i>ad val.</i>
80-01	All goods falling under sub-heads A and B ..	35% <i>ad val.</i>
81-01	All goods falling under sub-heads A and B ..	35% <i>ad val.</i>
81-03	All goods falling under sub-heads A and B ..	35% <i>ad val.</i>
81-04	All goods falling under sub-heads A and B ..	35% <i>ad val.</i>

(c) in Heading No. 87-02 in column (1), against sub-item D in column (2), in column (3), for the word "Nil" occurring twice the figure, letter and word "15% *ad valorem*" shall be substituted in both the places;

- (d) against Heading No. 87-10 in column (1) and the entries relating thereto in column (2), in column (3) for the word "Nil" the figure, letters and word "15% *ad valorem*" shall be *substituted*;
- (e) against Heading No. 87-12 in column (1) and the entries relating thereto in column (2), in column (3), for the word "Nil" the figure, letters and word "15% *ad valorem*" shall be *substituted*.

By order of the President

K. M. M. HOSSAIN

*Secretary.*