

The  
Bangladesh  Gazette

Extraordinary  
Published by Authority

---

WEDNESDAY, MARCH 30, 1983

---

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

*Customs and Sales Tax*

NOTIFICATION

Dhaka, the 29th March, 1983

No. S.R.O. 114-L/83/773/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and section 4(1) of the Sales Tax Ordinance, 1982 (XVIII of 1982), and in supersession of this Ministry's Notification No. S.R.O. 111-L/81/632/Cus., dated the 9th April, 1981, the Government is pleased to exempt the articles falling under Tariff headings of the First Schedule to the Customs Act, 1969, specified in Table 1 and imported for installation in the territorial area specified in column (1) of Part 'A' of Table II below or for installation under such conditions or for such purposes as are specified in column (1) of Part 'B' of Table II, from so much of Customs-duties leviable thereon as is in excess of the rates specified in the corresponding entry in column (2) of Table II and from the whole of sales tax chargeable thereon provided the articles are machinery as defined hereunder or spare parts of, or articles for use with, such machinery, subject to the following condition, namely :—

The exemption granted under this Notification shall apply to—

- (a) the machinery imported for initial installation of an industrial unit or for balancing, modernization, replacement or expansion of an existing unit as sanctioned by the competent sanctioning authority and certified by the Director-General, Department of Industries for private sector

---

(2007)

Price : 50 Paise



industries and by an authorised officer not below the rank of Joint Secretary of the Ministry concerned for public sector industries in the form appended in Annex I; and

- (b) the spare parts of, or the articles for use with, machinery, whether or not covered by the Tariff headings enumerated in Table I, valued up to 10% of the value of the machinery and imported along with such machinery, provided that such spare parts or articles are identifiable for use with machinery and have been given for that purpose some special shape, size or quality;
- (ii) it is established to the satisfaction of an officer of customs not below the rank of Assistant Collector of Customs that the exemption herein granted is admissible; and
- (iii) no customs duty has been imposed on the articles under the Protective Duties Act, 1950 (LXI of 1950).

2. For the purpose of this Notification, the term "machinery" shall mean—

- (i) machinery, operated by power of any description, such as is used in any industrial process, including the generation, transmission and distribution of power, or used in processes directly connected with the extraction of minerals and timber, construction of buildings, roads, dams, bridges and similar structures and in the manufacture of goods or services;
- (ii) an appropriate quantum of apparatus and appliances specially adapted for use in conjunction with machinery specified in item (i);
- (iii) an appropriate quantum of metering and testing apparatus and appliances required for use along with the machinery specified in item (i);
- (iv) an appropriate quantum of mechanical and electrical control and transmission gear adapted for use in conjunction with machinery specified in item (i); and
- (v) an appropriate quantum of component parts, as distinct from spare parts, of articles specified in items (i), (ii), (iii) and (iv) identifiable as for use in or with such machinery.

3. All questions relating to inclusion of any new item or to the clarification of any point in respect of this Notification, the Collector of Customs shall refer the case to the National Board of Revenue.

TABLE I

**Tariff Headings of the First Schedule to the Customs Act, 1969**

Chapter 28 : 28.05A

Chapter 37 : 37.01, 37.02 (lithographic films in roll only)

Chapter 39 : 39.01 to 39.04 & 39.06 (reasonable quantity of insulating materials for cold storage only), 39.07H excluding bobbins)

Chapter 40 : 40.09, 40.10 (excluding y-velts of 54" circumference and below),  
40.14



- Chapter 42 : 42·04, 42·06A
- Chapter 44 : 44·02 (for industrial use only), 44·03 (wooden poles for electric transmission only), 44·13, 44·25 (wooden boots and shoe lasts only), 44·26 (excluding bobbins), 44·28 (wood paving blocks and cross arms only)
- Chapter 45 : 45·04
- Chapter 48 : 48·08, 48·15C, 48·20, 48·21 (Sub-head A & E only)
- Chapter 59 : 59·04 (twine, cordage, ropes & cable reasonable required quantity for each fishing trawler), 59·05 (nets and netting made of twine, cordage or rope, made up fishing nets of yarn, twine, cordage or ropes, as required in reasonable quantity), 59·06 (in reasonable quantity), 59·08 (excluding those made of silk or of man-made fibre), 59·16, 59·17
- Chapter 68 : 68·04 (excluding hand polishing stones, whetstones, oilstones, hones and the like and mill stones), 68·06, 68·07, 68·13, 68·14
- Chapter 69 : 69·01, 69·02, 69·03, 69·09
- Chapter 70 : 70·07B, 70·20, 70·21
- Chapter 73 : 73·17, 73·18, 73·19, 73·20, 73·21 (excluding prefabricated buildings and their assembled panel and parts, 73·22, 73·24, 73·25, 73·27, 73·29, 73·31, 73·32 (excluding bolts and nuts), 73·34 (excluding hair pins, curling pins, curling grips), 73·35 (excluding upholstery and mattress wire spring), 73·36 (for hotels industry only), 73·40 (excluding reservoirs, etc. of a capacity of 300 litres or less)
- Chapter 74 : 74·07, 74·08 (for identifiable industrial use including for use with fishing trawlers), 74·10, 74·11, 74·15, 74·16, 74·19 (excluding needles, pins, doors, window frame and other structural parts, containers for the packing or conveyance of goods)
- Chapter 75 : 75·04 (for identifiable industrial use including for use with fishing trawlers), 75·06
- Chapter 76 : 76·06, 76·07 (for identifiable industrial use including for use with fishing trawlers), 76·08 (excluding prefabricated buildings and their assembled panels and parts), 76·09, 76·11, 76·12, 76·16 (sub-heads A, C & D but excluding needles, bobbins, pins and expanded metal of aluminium)
- Chapter 77 : 77·02 (sub-heads A & C for industrial use only)
- Chapter 78 : 78·05, 78·06 (excluding sanitary articles and parts thereof)
- Chapter 79 : 79·04, 79·06 (excluding household utensils, sanitary articles and parts thereof)
- Chapter 80 : 80·05, 80·06
- Chapter 82 : 82·02, 82·03, 82·04, 82·05, 82·06, 82·07
- Chapter 83 : 83·08, 83·15



- Chapter 84 : 84·01, 84·02, 84·03, 84·05, 84·06 (sub-head F (engine for industrial use)), E (for fishing trawlers only), G (parts of engine of sub-heads E & F as mentioned herein), 84·07, 84·08, 84·09, 84·10 (liquid elevators of bucket, chain, screw, hand and similar kinds only), 84·11 (excluding foot pumps, hand pumps and other pumps for motor vehicles, motor cycles, cycles and fans, blowers and the like and parts thereof for industrial use only of sub-head D), 84·12 (industrial type only), 84·13, 84·14, 84·15 (sub-heads C & D), 84·16, 84·17 B (industrial type only & parts thereof), 84·18 (excluding centrifugal laundry drier requiring for their operation less than one brake horse power), 84·19 (sub-heads B & C of industrial type only), 84·20 (weigh bridge and automatic weighers, industrial type only), 84·21 B (industrial type), 84·22 (excluding portable jacks only), 84·23, 84·25D, 84·26, 84·27, 84·28, 84·29 (excluding rice huller and parts thereof), 84·30, 84·31, 84·32, 84·33, 84·34 (excluding printing type), 84·35, 84·36, 84·37, 84·38 (excluding reeds and wire healds), 84·39, 84·40 (excluding washing and drying machines requiring for their operation less than one brake horse powers and parts thereof), 84·41 (electrically operated sewing machines requiring for their operation not less than one quarter of one brake horse power and parts thereof including needles only), 84·42, 84·44, 84·45, 84·46, 84·47, 84·48, 84·50, 84·52 (industrial type), 84·56, 84·57, 84·59, 84·60, 84·61 (excluding sanitary and plumbing fittings), 84·63 (excluding transmission shaft, ball and roller bearing), 84·64, 84·65
- Chapter 85 : 85·01, 85·02, 85·04, 85·05, 85·08 (excluding parts for aircraft engines), 85·11, 85·12, 85·15 (sub-heads A & I, parts thereof), 85·17 (industrial type only), 85·18, 85·19, 85·21 (valves for radio electric transmission only), 85·22, 85·23 (excluding wires and cables, any one core of which not specially designed as a pilot core, has a sectional area of less than one eightieth part of a square inch but excluding winding wires), 85·25, 85·26 (only those are designed exclusively for use in circuit of over 30 amps and at a pressure not exceeding 250 volts; also those designed exclusively for use in circuit of any amperage provided the pressure exceeds 250 volts), 85·27 (for industrial use only), 85·28 (for industrial use only).
- Chapter 87 : 87·03 (insulated refrigerated vans only), 87·07, 87·14.
- Chapter 89 : 89·01E (equipment of fishing trawlers only).
- Chapter 90 : 90·07 (process camera parts and accessories thereof only), 90·08 (excluding those for film of width of less than 16 mm), 90·09, 90·10 (studio and laboratory apparatus and equipment used exclusively with 35 mm or 35/16 mm interchangeable cinematographic film only), 90·14, 90·15, 90·16, 90·22, 90·23, 90·24, 90·25, 90·26, 90·27 (excluding mileometers, revolution counter and speed indicator suitable for use on motor vehicles, taximeter and speedometer), 90·28.
- Chapter 91 : 91·06.
- Chapter 96 : 96·01 (articles used exclusively with machinery only).
- Chapter 98 : 98·07.



TABLE II

PART A

(a) Developed Area :

The Police Stations of Kotwali, Sutrapur, Lalbagh, Dhanmondi, Ramna, Motijheel, Tejgaon, Demra, Cantonment, Gulshan, Mirpur, Mohammadpur, Keraniganj, Joydevpur, Tongi, Narayanganj, Fatulla, Siddhirganj, Bandar, Savar, Narshingdi, Kaliganj of the Dhaka district; Kotwali, Double mooring, Chittagong Port, Panchalash, Hathazari, Sitakunda, Rangunia, Raozan of Chittagong district and Khulna, Daulatpur, Phultala of Khulna district .. 15% *ad val.*

(b) Less Developed Area :

The whole of Bangladesh except the areas falling under developed area .. .. . 2½% *ad val.*

PART B

- (a) Industrial Estate located in the developed areas of the Small and Cottage Industries Corporation established under section 3 of the Bangladesh Small and Cottage Industries Corporation Act, 1951 (E.P. Act XVII of 1951) .. .. . 2½% *ad val.*
- (b) An industry which would export not less than 80% of its products and to that effect a certificate from the Director General or Deputy Director-General, Department of Industries for the private sector industries and by an authorised officer not below the rank of Joint Secretary of the concerned Ministry for public sector industries is produced and an undertaking furnished in the form appended in Annex-II by the importer at the time of clearance of the goods binding himself to pay the customs duty and sales tax leviable thereon had this concession not been allowed if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the industrial unit in question failed to export at least 80% of its product in every year after the industrial unit goes into production .. 2½% *ad val.*
- (c) An industry which would use not less than 70% indigenous raw materials in value for its manufactured products or services and to that effect a certificate from the Director-General or Deputy Director General, Department of Industries for the private sector industries and by an officer not below the rank of Joint Secretary of the concerned Ministry for public sector industries is produced and an undertaking is furnished at the time of clearance of the machinery by the importer in the form appended in Annex-III binding himself to pay the customs duty and sales tax leviable thereon had this concession not been allowed, if it is proved on the certification of the Collector of Customs of the territorial jurisdiction that the industrial unit in question failed to use at least 70% indigenous raw materials for its products or services .. .. . 2½% *ad val.*



## Annex I

## CERTIFICATE

I, ....., Director-General/Deputy Director-General, Department of Industries, am satisfied on proper verification of the declaration forms in Annex II and Annex III that the machinery and parts thereof imported by ....., per S. S. ....  
 (name of the importer) (name of the vessel)  
 ....., Rot No. ...., Line No. .... B/L. .... No. ....  
 dated. .... and Invoice No. .... dated. .... are for initial installation/BMR&E and the competent sanctioning authority has duly approved the same for installation in/for. ....  
 (area/condition/purpose to be specified).

Dated. ....

Signature .....

Designation .....

## Annex II

## DECLARATION FORM

- I, ....., son of .....  
 Managing Director/Proprietor/Managing Partner of .....  
 do hereby declare that I have imported machinery and parts thereof and cleared under B/E. Receiving No. ...., dated. ....
- I further declare that I have read the contents of the Notification No. S.R.O. 114-L/83/773/Cus., dated the 29th March, 1983 under which the concessionary rate of customs duty and exemption of sales tax have been claimed by me for the aforesaid import.
- I also undertake to pay the normal duty and sales tax applicable on this import had this concession not been granted if it is proved on the certification of the Collector of Customs of territorial jurisdiction that the proposed industrial unit in question failed to export at least 80% of its products in any year after the industrial unit goes into production.
- I further undertake to abide by such conditions and procedures as may be laid down by the Collector of Customs of the customs station through which the import has been effected and the Collector of Customs under whose territorial jurisdiction the industrial unit falls or is located.
- I also declare that I am fully aware of the legal consequences of breach of any condition laid down in the aforesaid Notification.

Dated. ....

Witness : (1)

(2).

Signature of the Importer

Annex III

DECLARATION FORM

1. I,....., son of ..... Managing Director/Proprietor/Managing Partner of....., do hereby declare that I have imported machinery and parts thereof and cleared under B/E. Receiving No..... dated.....
2. I further declare that I have read the contents of the Notification No. S.R.O. 114-L/83/773/Cus., dated the 29th March 1983 under which the concessionary rate of customs duty and exemption of sales tax have been claimed by me for the aforesaid import.
3. I also undertake to pay the normal duty and sales tax applicable on this import had this concession not been granted if it is proved on the certification of the Collector of Customs of territorial jurisdiction that the approved industrial unit in question failed to use at least 70% indigenous raw materials by value for its manufactured products at any time after the unit goes into production.
4. I further undertake to abide by such conditions and procedures as may be laid down by the Collector of Customs of the customs station through which the import has been effected and the Collector of Customs under whose territorial jurisdiction the industrial unit falls or is located.
5. I also declare that I am fully aware of the legal consequences of breach of any condition laid down in the aforesaid Notification.

Dated.....

*Signature of the Importer*

By order of the  
Chief Martial Law Administrator

A. K. M. WALIUL ISLAM  
*Additional Secretary.*

[C.No. 3(26)Cus-1/81].