



Extraordinary

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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH MINISTRY OF FINANCE AND PLANNING

Internal Resources Division

(Sales Tax)
NOTIFICATIONS

Dhaka, the 20th April 1983

No. S.R.O. 138-L/83/11/ST.—In exercise of the powers conferred by subsection (1) of section 4 of the Sales Tax Ordinance, 1982 (Ord. XVIII of 1982), the Government is pleased to make the following amendments in this Division's notification No. S.R.O. 38-L/83/3/ST., dated the 1st February, 1983, namely:—

In the aforesaid Notification, in the Table,-

- (1) serial number 11 and the entries relating thereto in columns (1) and (2) shall be omitted;
- (2) against serial number 13 and the entries relating thereto in column (1), in column (2), for the figure "84.05" the figures and comma "85.01, 85.08" shall be substituted; and
- (3) for serial number 28 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - 428. Machinery and spares as are admissible under Notification No. S.R.O. 227-L/81/654/Cus., dated the 29th June, 1981

Respective B.C.T. headings.".

(2397)

Price: 25 Paisa

This Notification shall be deemed to have taken effect on the 1st day of February, 1983.

[C. No. 1(P) S.T./83]

No. S.R.O. 139-L/83/12/ST.—In exercise of the powers conferred by subsection (1) of section 4 of the Sales Tax Ordinance, 1982 (Ord. XVIII of 1982), the Government is pleased to make the following amendments in this Division's notification No. S.R.O. 37-L/83/2/ST., dated the 1st February, 1983, namely:—

In the aforesaid Notification, in the Table,-

- (1) against serial number 8 and the entry relating thereto in column (1), in column (2), for the figure "04.03" the figure "15.12" shall be substituted:
- (2) against serial number 20 and the entries relating thereto in column (1), in column (2), after the figure "09.10", the comma and figure ",09.04" shall be added;
- (3) serial number 27 and the entries relating thereto in columns (1) and (2) shall be omitted
- (4) against serial number 36 and the entries relating thereto in column (1), in column (2), after the figure and letter "27.10C", the comma and figure ",38.14" shall be added;
- (5) against serial number 39 and the entries relating thereto in column (1), in column (2) for the existing entries the following shall be substituted, namely:—

"Respective B.C.T. headings";

- (6) for serial number 67 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - "67. Sewing needles .. 73.33, 84.41";
- (7) for serial numbers 70 and 71 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - "70. Aircraft engines and parts thereof .. 84.06
 - 71. Aircraft engines and parts thereof .. 84.08";
- (8) for serial number 73 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - "73. Three wheeled vehicles or tri-wheelers having external and mechanical characteristics of a car, motor cycles, auto cycles, and cycles fitted with an auxiliary motor when imported in CKD condition ...

.. Respective B.C.T. headings";

- (9) for serial numbers 87 and 88 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - "87. Component parts of television reception apparatus ... 92.12 (iv)
 - 88. Rifles of 7 mm '22 bore = 93.03, 93.04";
- (10) for serial number 90 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - "90. Appliances, apparatus and accessories used in athletics, games and gymnastics headings";
- (11) serial number 91 and the entries relating thereto in columns (1) and (2) shall be omitted;
- (12) for serial number 92 and the entries relating thereto in columns (1) and (2), the following shall be substituted, namely:—
 - "92. Slate (framed or un-framed) and slate pencil, exercise books, writing ink, pen holders, geometry, colour and paint boxes and scales and other instruments to be used by students exclusively

Respective B.C.T. headings"; and

- (13) after serial number 93 and the entries relating thereto in columns (1) and (2), the following new entries shall be added; namely:—
 - "94. Betel Nuts 80.05
 - 95. Cereals ... Respective sub-heads of Chapter 10 of B.C.T. ".
- 2. This Notification shall be deemed to have taken effect on the 1st day of February, 1983.

[C.No. 1(P) S.T./83.]

No. S.R.O. 140-L/83/13/ST.—In exercise of the powers conferred by subsection (1) of section 4 of Sales Tax Ordinance, 1982 (XVIII of 1982), the Government is pleased to make the following further amendments in this Ministry's Notification No S.R.O. 37-L/83/2/ST, dated the 1st February, 1983, namely:—

In the aforesaid Notification, in the Table,-

- (a) for serial No. 21 in column (1) and the entries relating thereto in column (2), the following shall be substituted, namely:—
- "21. Cereal and flour made from cereals _ 10.01 to 10.07 and 11.01.";

- (b) for serial No. 52 in column (1) and the entries relating thereto in column (2), the following shall be substituted, namely:—
 - "52. Printed books, periodicals, maps, charts and other printed matters

41.01, 49.02, 49.05 and 49.11.".

This Notification shall be deemed to have taken effect on and from the 1st February, 1983.

By order of the
Chief Martial Law Administrator
A.K.M. WALIUL ISLAM
Additional Secretary.

[C.No. 10(35) Cus-1/82.]