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

Internal Resources Division

(Sales Tax)

NOTIFICATION

Dhaka, the 24th April, 1983

No. S.R.O.144-L/83/14/ST.—In exercise of the powers conferred by sub-section (1) of section 4 of the Sales Tax Ordinance, 1982 (Ord. XVIII of 1982), the Government is pleased to make the following further amendment 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, serial number 60 and the entries relating thereto in columns (1) and (2) shall be *omitted*.

This Notification shall be deemed to have taken effect on the 29th day of March, 1983.

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

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

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(2459)

Price : 50 Paisa

NOTIFICATION

Dhaka, the 25th April, 1983

No. S.R.O.145-L/83.—In exercise of the powers conferred by sub-section (2) of section 14 of the Finance Act, 1981 (XI of 1981), the Government is pleased to exempt the pulp used in the manufacture of newsprint from the whole of the development surcharge leviable thereon.

2. This Notification shall be deemed to have taken effect on the 4th day of October, 1982.

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

[ C. No. 3(1)Cus-1/83. ]

NATIONAL BOARD OF REVENUE

(Customs)

ORDER

Dhaka, the 25th April, 1983

No. S.R.O.146-L/83/775/Cus.—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 authorise the repayment of the whole of the customs-duties paid on the importation of pulp by the Bangladesh Chemical Industries Corporation which has been used in the manufacture of newsprint, provided that—

- (a) the said Corporation or its affiliated mill makes a declaration on the bill of entry that it will claim refund of the customs-duties paid on the quantity of pulp used in the manufacture of newsprint;
- (b) the Excise Inspector posted in the Mill certifies the quantity of pulp used in the manufacture of newsprint; and
- (c) the claim for refund is submitted within 30 (thirty) days from the date of issue of such certificate or within 180 (one hundred and eighty days) from the date of payment of the customs-duties, whichever is earlier.

This Order shall be deemed to have taken effect on the 4th day of October, 1982.

M. S. I. CHOWDHURY  
*First Secretary (Customs).*

[ C. No. 3(1)Cus-1/83. ]

MINISTRY OF INDUSTRIES AND COMMERCE

Commerce Division

EXPORT PROMOTION BUREAU

NOTIFICATION

Dhaka, the 26th April, 1983

**No. S.R.O.147-L/83.**—In exercise of the powers conferred by section 20 of the Export Promotion Bureau Ordinance, 1977 (Ord. XLVII of 1977), the Board of Management of the Export Promotion Bureau, with the previous approval of the Government, is pleased to make the following regulations, namely :—

1. **Short title and commencement.**—These regulations may be called the Export Promotion Bureau Employees' Gratuity Regulations, 1983.

(2) They shall be deemed to have come into force on the first day of January, 1978.

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

(a) "completed year" means 12 months' continuous service with the Bureau from the date of joining.

(b) "employees" means the regular salaried officers and members of the staff of the Bureau other than the following:—

(i) Government servant on deputation to the Bureau ;

(ii) re-employed Government servants who are entitled to pension benefit from the Government ;

(iii) employees of other organisations whose services have been lent to the Bureau ;

(iv) employees who are not Bangladeshi nationals, and

(v) advisors, consultants and employees appointed on contract basis ;

(c) "Family" means,—

(i) in the case of a male employee, the wife or wives (up to four in case of a muslim employee) and children of the employee and the widow or widows and children of a deceased son of the employee;

Provided that if an employee proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall thenceforth be deemed to be no longer a members of the employee's family in matters to which these regulations relate, unless the employee subsequently expresses his desire in writing to the Secretary that she shall continue to be so regarded; and

- (ii) in the case of a female employee, the husband and children of the employee and the widow or widows and children of a deceased son of the employee;

Provided that if an employee expresses her desire in writing to the Secretary to exclude her husband from her family, the husband shall thenceforth be deemed to be no longer a member of the employee's family in matters to which these regulations relate, unless the employee subsequently cancels formally in writing her desire to exclude him;

- (d) "Form" means a form appended to these regulations;
- (e) "pay" means the basic pay in the time scale of the post *plus* technical pay and personal pay, if any, which is classed as pay;
- (f) "Secretary" means the Secretary of the Bureau and includes any person for the time being performing the duties of the Secretary; and
- (g) "service" means continuous and full-time service with the Bureau and include the probationary period, the period of authorised leave and periods spent on authorised duty, courses of instructions or training in and outside Bangladesh.

3. **Application.**—These regulations shall apply to all regular and contingent employees of the Bureau, but shall not apply to the employees who left the service of the Bureau before commencement of these regulations.

4. **Eligibility.**—(1) Every employee who has completed at least 5 years' service shall, at the time of his retirement, termination of, or discharge from, service (not arising from his misconduct) or death before retirement, be paid gratuity at the rate specified in regulation 5:

Provided that in the case of death before retirement the condition of 5 years' service shall not apply.

(2) An employee who—

- (a) has been dismissed, discharge or removed from service as a measure of punishment; or
- (b) has left, resigned or discontinued service without permission of the Bureau;

shall not be entitled to receive gratuity under sub-regulation (1).

5. **Scale of gratuity.**—The amount of gratuity shall be computed at the rate of one month's pay for each completed year of service or for any part thereof in excess of 180 days, subject to a maximum of thirty months' pay; the pay last drawn shall be the basis for such computation.

6. **Procedure for payment of gratuity in the event of death.**—In the event of death of an employee before retirement, gratuity shall be paid to his nominee and, in the absence of any nominee, to his legal heir.

7. **Taxes.**—The income-tax, if any, payable on the amount of gratuity granted to an employee shall be borne by the Bureau.

8. **Nomination.**—(1) Every employee shall submit to the Secretary a nomination in Form A conferring on one or more persons the right to receive the amount of gratuity in the event of his death before the amount has become payable, or having become payable, has not been paid, provided that if at the time of making nomination the subscriber has a family, the nomination shall not be in favour of any other person.

(2) If an employee nominates more than one person, he shall specify in the nomination the share of gratuity to be paid to each of the nominees.

(3) A nomination made under sub-regulation (1) may at any time be cancelled and fresh nomination may be made in Form B.

(4) Nomination Forms duly filled in triplicate shall be submitted to the Secretary for acceptance who shall, after acceptance of the same, keep one copy for his own record, and the duplicate copy shall be kept by the Accounts Officer of the Bureau and the triplicate copy shall be sent to the employee concerned. The Secretary shall preserve the nomination Forms in the manner laid down below:—

- (a) the copy of nomination Forms that is to be preserved in the Accounts Section shall be entered in the General Index Register;
- (b) a certificate of having checked and entered the nomination Forms in the General Index Register at a page of the Register under the signature of the Accountant or Accounts Officer of the Bureau;
- (c) the nomination Forms shall then be posted in the guard file and kept under lock and key.

9. **Power to sanction the amount of gratuity.**—The Chairman shall have the power to sanction the amount of gratuity to an employee or, in the event of his death, to the nominee or legal heir of the deceased employee.

10. **Payment.**—The payment of gratuity shall not be made before the expiry of three months from the date of occurrence upon which the gratuity becomes payable. The bills of gratuity shall be pre-audited by the Accounts Officer of the Bureau and "NO CLAIM" certificate shall be obtained before passing such bill.

RUHUL AMIN MAJUMDAR  
*Vice-Chairman,*  
*Export Promotion Bureau.*

## FORM A

[see rule 8(1)]

## FORM OF NOMINATION

1. Name of the employee (in block letters).....
2. Father's/Husband's name.....
3. Date of birth..... Day..... Month..... Year
4. Mark of identification.....
5. Permanent address:
  - Village.....
  - Post Office:.....
  - Telegraph Office:.....
  - District:.....
6. Date of joining the Bureau: .....
- Post held.....

I hereby nominate the person/persons mentioned below to receive the amount of gratuity as admissible to me under the Exeport Promotion Bureau Employees' Gratuity Regulations, 1983, in the event of my death and direct that the said amount shall be distributed among the nominee/nominees in the matter shown below against their names:

Name and address of nominee/nominees.	Relationship with the employee.	Age	Amount of share of gratuity to be paid to each nominee.

Certified that the above declaration has been signed in my presence by.....  
 .....after he has read the entries/the entries have been  
 read over to him by me.

.....  
*Signature or left hand thumb  
 impression of the employee  
 with date.*

.....  
*Signature of the Secretary  
 with date.*

FORM B

[see rule 8(3)]

Form of cancellation of previous nomination and making re-nomination  
EXPORT PROMOTION BUREAU

1. Name of the employee (in block letters).....
2. Father's/Husband's name.....
3. Date of birth.....Day.....Month.....Year.....
4. Permanent address:
  - Village.....
  - Post Office.....
  - Telegraph office.....
  - District.....
5. Date of joining the Bureau.....
6. Post held.....

I.....hereby cancel the previous nomination made by me as regards the disposal, in the event of my death, of the amount of gratuity as admissible under the Export Promotion Bureau Employees' Gratuity Regulations, 1983, and re-nominate the person/persons mentioned below to receive the amount of gratuity as admissible under the said Regulations in the event of my death and direct that the said amount shall be distributed among the person/persons in the manner shown below against their names:

Name and address of nominee/nominees	Relationship with the employees.	Age	Amount or share of gratuity to be paid to each nominee.
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Certified that the above declaration has been signed in my presence by.....  
.....after he has read the entries/the entries have been read over to him by me.

.....  
*Signature or left hand thumb impression of the employee with date.*

.....  
*Signature of the Secretary with date.*