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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE AND PLANNING
Internal Resources Division
(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O.-225-L/83/94-Excise.—In exercise of the powers conferred by subsection (1) of section 12A of the Excises and Salt Act, 1944 (I of 1944), and in supersession of this Division's Notifications No. S.R.O. 202-L/81-40-Excise, dated the 6th June, 1981 and No. S.R.O. 203-L/81/41-Excise, dated the 6th June, 1981, the Government is pleased to exempt the goods and services specified in column 2 of Table I and Table II, respectively, from so such of the duties of excise leviable under the items of the First Schedule to the said Act as specified in the corresponding entries in column I in the Tables as is in excess of the rate of duty specified in the corresponding entries in column 3 of the Tables, subject to the conditions specified in the corresponding entries in column 2 thereof:—

TABLE I

Item No. in Part I of the First Schedule to the Excises and Salt Act, 1944	Description of goods and conditions.	Rate of duty.
1	2	3
Any item of the First Schedule read with section 3B of the Act.	Such goods liable to duty in accordance with section 3B of the Act as contain any article liable to duty under the Act the value of which does not exceed ten per cent. of the value of such goods.	Nil.

(3829)

Price : Taka 2.50

1	2	3
01.01	Betelnuts	Nil.
01.02	Coffee	Nil.
01.03(2)(i)	Tea packed in any kind of package, container or bag on which retail price and weight are legibly, prominently and indelibly printed and if such retail price—	
	(a) does not exceed taka forty-eight per kilogram	Taka three per kilogram.
	(b) exceeds taka forty-eight per kilogram	Taka three per kilogram plus five per cent. of the retail price.
01.04	Vegetable non-essential oils	Nil.
01.05	Vegetable products	Nil.
02.01(a)	Biscuits manufactured by a manufacturer carrying on a cottage industry basis	Nil.
02.01(a)(1)	Biscuits	Ten per cent. of the retail price.
02.01(b)	Bread manufactured by a manufacturer carrying on a cottage industry basis	Nil.
02.01(b)(1)	Bread	Ten per cent. of the retail price.
02.02	Sugar—	
	(a) sugar manufactured in a factory which is operated without the aid of power, steam or gas	Nil.

1	2	3
	(b) confectionery, icing, demerara and candy sugar manufactured in a factory from sugar on which duties of excise have already been paid, subject to the condition that the rules made under the Act are followed	Nil.
	(c) khandsari sugar ...	Nil.
02.03	Such beverages as are manufactured by a manufacturer carrying on a cottage industry basis	Nil.
02.03 (1)	Aerated waters, all sorts—	
	(a) aerated soda water—	
	(i) contents not exceeding 250 millilitres per bottle	Forty poisha per bottle.
	(ii) contents exceeding 250 millilitres per bottle	Sixty poisha per bottle.
	(b) other aerated waters—	
	(i) contents not exceeding 200 millilitres per bottle	Sixty poisha per bottle.
	(ii) contents exceeding 200 millilitres but not exceeding 250 millilitres per bottle	Seventy poisha per bottle
	(iii) contents exceeding 250 millilitres per bottle	Taka one and poisha fifty per bottle.
	(c) such aerated waters as are made wholly from juices of indigenous fruits and do not contain any other ingredient, indigenous or imported, except sugar	Nil.
02.03 (2)	Syrups, squashes and fruit juices, all sorts	Nil.
02.04(1)	Unmanufactured tobacco	Nil.
02.04(II)(1)	Cigars and cheroots	Taka three per hundred cigars or cheroots.

1	2	3
02·04(2) (II)(a) (i)	Cigarettes manufactured with mechanical aid of any kind,—	
	(a) if the retail price is legibly, prominently and indelibly printed on each packet and if such price per ten cigarettes—	
	(i) does not exceed poisha eighty	Taka twenty-five per thousand cigarettes.
	(ii) exceeds poisha eighty but does not exceed taka one	Taka thirty <i>plus</i> fifty per cent. of the retail price in excess of taka eighty per thousand cigarettes.
	(iii) exceeds taka one but does not exceed taka one and poisha twenty-five	Taka forty <i>plus</i> sixty per cent. of the retail price in excess of taka one hundred per thousand cigarettes.
	(iv) exceeds taka one and poisha twenty-five but does not exceed taka two	Taka fifty-five and poisha twenty-five <i>plus</i> ninety-five per cent. of the retail price in excess of taka one hundred and twenty-five per thousand cigarettes.
	(v) exceeds taka two but does not exceed taka two and poisha fifty	Taka one hundred and twenty-seven <i>plus</i> eighty-five per cent. of the retail price in excess of taka two hundred per thousand cigarettes.
	(vi) exceeds taka two and poisha fifty but does not exceed taka three	Taka one hundred and sixty-five <i>plus</i> eighty-five per cent. of the retail price in excess of taka two hundred and fifty per thousand cigarettes.
	(vii) exceeds taka three but does not exceed taka five	Taka two hundred and ten <i>plus</i> seventy-five per cent. of the retail price in excess of taka three hundred per thousand cigarettes.

1	2	3
	(viii) exceeds taka five but does not exceed taka seven	Taka three hundred and fifty <i>plus</i> seventy-five per cent. of the retail price in excess of taka five hundred per thousand cigarettes.
	(ix) exceeds taka seven	Taka five hundred <i>plus</i> seventy-five per cent. of the retail price in excess of taka seven hundred per thousand cigarettes.
	(b) (i) cigarettes supplied to passengers of Bangladesh Biman on board a scheduled international flight	Nil.
	(ii) cigarettes supplied to Bangladesh Navy for consumption by its personnel on board its vessels	Nil.
02.04 (2) (ii) (b,	Cigarettes manufactured manually, that is, without any mechanical aid whatsoever—	
	(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 twelve 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 clauses (a) and (b)	Taka forty per thousand cigarettes.
02.04(4)	Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes	Nil.
02.05	Glucose and dextrose and preparations thereof	Ten per cent. <i>ad valorem</i> .

1	2	3
03.01 Cement—	Cement produced from imported clinker	Taka two hundred and three per metric tonne.
03.02 Salt of all descriptions		Nil.
03.03 Petroleum oil and oil obtained from bituminous minerals, crude		Nil.
03.04 Petroleum gases and other gaseous hydrocarbons including natural gas and liquefied petroleum gases used in the generation of power by the Power Development Board and in the production of fertilizer		Taka nine and poisha fifty per one thousand cubic feet or taka three hundred and thirty-five per one thousand cubic metres.
03.05 Furnace oil—	Furnace oil used by Bangladesh Navy in its vessels	Nil.
03.06 High speed diesel oil—	(a) high speed diesel oil used in tractors, low-lift pumps and tubewells for agricultural purpose	Poisha twenty-one per litre.
	(b) high speed diesel oil consumed by the Bangladesh Navy in its vessels	Nil.
03.07 Light diesel oil—	Light diesel oil consumed by the Bangladesh Navy in its vessels	Nil.
03.09 Kerosene—	Kerosene consumed by the Bangladesh Navy in its vessels	Nil.
03.11 Petroleum grease—	Grease manufactured from imported petroleum grease or from imported lubricating oil	The difference between the duty of excise leviable and the customs duty paid on the imported petroleum grease or on imported lubricating oil.

1	2	3
03.13	(a) Petroleum lubricating oil, all sorts, if packed in containers and if retail price and quantity are legibly, prominently and indelibly printed	Twenty per cent. of the retail price.
	(b) Lubricating oil, all sorts, unpacked or in bulk, if retail price is advertised widely and displayed prominently at selling places to the satisfaction of the Collector	Twenty per cent. of the retail price.
	(c) In case of clauses (a) or (b) if the lubricating oil is manufactured out of imported base lubricating oil	The difference between the twenty per cent. of the retail price and the customs duty paid on such imported base lubricating oil.
	(d) Base lubricating oil used in the manufacture of lubricating oil on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.
	(e) Lubricating oil used in the manufacture of grease on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.
	(f) Lubricating oil manufactured in a factory from lubricating oil on which duty of excise has already been paid, subject to the condition that the rules made under the Act are followed	Nil.
03.14 Naptha and other such petroleum products—		
	(a) naptha used in the generation of power by the Bangladesh power Development Board	Taka sixty-three and poisha fifty-eight per metric tonne.
	(b) solvent naptha commonly known as Mineral Turpentine (MTT)	Taka three hundred fifty-four and poisha thirty-two per metric tonne
	(c) solvent naptha commonly known as Special Boiling Point (SBP)	Taka four hundred fifty-seven and poisha sixty-six per metric tonne.
	(d) solvent naptha commonly known as Treated Solvent Naptha (TSN)	Taka four hundred forty-eight and poisha eighty per metric tonne.

1	2	3
03.15 Asphalt—		
(a) ALKATRA, if manufactured out of excise duty paid asphalt or bitumen		Nil.
(b) bitumen emulsion, if manufactured out of excise duty paid asphalt or bitumen		Nil.
03.16 Petroleum products not otherwise specified—		
(a) mineral oil used for batching of jute	Poisha thirty-six per litre.	
(b) condensate, all sorts, obtained from gas fields	Taka one and poisha thirty-two per litre.	
04.01 Creams and polishes for footwear		Nil.
04.02 Chemical fertilizer		Nil.
04.03 Paints, pigments, varnishes and polishes—		
(a) dyes		Nil.
(b) ultramarine blue (Neel)		Nil.
04.03(1) Paints, pigments, varnishes and polishes		Twenty per cent. of the retail price.
04.04 Perfumery, cosmetics and toilet preparations—		
(a) agarbattis		Nil.
(b) attar		Nil.
(c) tooth powder		Nil.
(d) coconut oil, not perfumed		Nil.
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 04.04		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.

1	2	3
04.05(1)	Soaps—	
	(a) soaps, all sorts, manufactured non-mechanically, that is, without the aid of any machinery or equipment operated by power, steam or gas	Nil.
	(b) jute batching soap	Nil.
04.05(1)(i)	Soaps, all sorts, manufactured mechanically with the aid of power, steam or gas	Five per cent. of the retail price.
04.05(2)	Detergents—	
	Jute batching emulsifier manufactured by a jute mills in its own factory premises and consumed by itself	Nil.
04.05(2)(i)	Detergents—	
	(a) jute batching emulsifier	Five per cent. of the retail price.
	(b) other detergents	Ten per cent. of the retail price.
04.08	Starch (including dextrin and other forms of modified starch), all sorts, manufactured mechanically with the aid of power, steam or gas	Ten per cent. <i>ad valorem</i> .
04.09	Medicinal contraceptive, sera and vaccine	Nil.
04.09(1)	Medicine or medicinal products, all sorts	Five per cent. of the retail price.
04.10	Antiseptic, disinfectant, insecticide, pesticide and germicide, all sorts, other than those used exclusively for agricultural purposes—	
	Dichlorodiphenyltrichloroethane (DDT)	Nil.
04.10(1)	Antiseptic, disinfectant, insecticide, pesticide and germicide, all sorts, other than those used exclusively for agricultural purposes	Five per cent. of the retail price.
05.02(2)	Re-treated tyres	Nil.

1	2	3
06.01	Tanned leather, all sorts	Nil.
06.02	Products made wholly or partly of leather, other than footwear	Nil.
07.01	Paper, all sorts—	
	(a) paper, all sorts, except as provided in the following clauses	Ten per cent. <i>ad valorem</i> .
	(b) newsprint	Nil.
	(c) paper made from such paper on which duty of excise has already been paid	Nil.
	(d) paper manufactured on a cottage industry basis	Nil.
	(e) paper used in the manufacture of paper board on which duty of excise is leviable subject to the condition that the rules made under the Act are followed	Nil.
07.02	Paper board, all sorts—	
	(a) paper board except as provided in the following clauses	Fifteen per cent. <i>ad valorem</i> .
	(b) pulp board used in the manufacture of paper or paper board on which duty of excise is leviable, subject to the condi- tion that the rules made under the Act are followed	Nil.
	(c) recycled paper board commonly known as "Khata board" manufactured on a cottage industry basis	Nil.
07.03	Packaging materials of paper and paper board—	
	Such packaging materials of paper and paper board as are manufactured without the use of any machinery and electricity	Nil.
08.01	Cotton yarn, twist and thread—	
	(a) cotton yarn, twist and thread which is manufactured in such factories as are operated without the aid of power, steam or gas	Nil.

1	2	3
(b) cotton thread made from cotton yarn on which duties of excise have already been paid		Nil.
(c) cotton yarn waste, that is to say, such cotton yarn waste, known as hardwaste, as cannot be used for the manufacture of any kind of fabric—		
(i) not exceeding two and a half per cent. of the total production of cotton yarn in a factory in a financial year		Nil.
(ii) exceeding two and a half per cent. of total production of cotton yarn in a factory in a financial year		Taka one and poisha fifty per kilogram.
(d) cotton yarn which is subject to any process of sizing, doubling or twisting provided that the duties of excise have already been paid thereon		Nil.
08·01(1) Cotton yarn, twist and thread		Taka one and poisha fifty per kilogram.
08·02 Cotton fabrics—		
(a) fabrics manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas		Nil.
(b) fabrics containing not less than ninety per cent. of cotton by weight which are manufactured in a factory about which the National Board of Revenue is satisfied that it is a factory,—		Nil.
(i) which is equipped with not more than two power looms and is not also equipped with any spinning plant, warp-knitting machine, roller-locker machine or such other machine, and		

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- (ii) the owner whereof, or the wife or husband or any minor child or any relative dependent on the owner whereof, has direct or indirect financial interest in any other factory as aforesaid;

Provided that if a factory is equipped with more than two looms but not more than four power-looms, the exemption from duty shall be limited to the amount leviable in excess of—

- (1) taka twenty-five per month in case of a factory equipped with three power-looms, and
 (2) taka seventy-five per month in case of a factory equipped with four power-looms

- (c) fabrics manufactured on a circular knitting machine in the form of garments of the following descriptions:— Nil.

- (i) underwears, all kinds
 (ii) socks, stockings and hoses
 (iii) sweaters and jerseys
 (iv) mufflers

- (d) fabrics not exceeding sixteen centimetres in width manufactured by a manufacturer carrying on a cottage industry basis Nil.

- (e) fabrics of the following descriptions:—

- (i) surgical absorbent gauge, surgical bandages and lint of loose weave used for surgical and hygienic purpose Nil.

- (ii) tapes and braids Nil.

- (iii) wicks for lanterns, lamps and stoves Nil.

08.02(1) Cotton fabrics—

Grey (unprocessed) fabrics, all sorts Poisha thirty-five per square metre.

1	2	3
08.02(2)	Cotton fabrics—	
	Processed fabrics, all sorts	Nil.
08.03	Man-made fibres and yarns made wholly of man-made fibres and yarns	Nil.
08.04	(a) fabrics of man-made fibres, all sorts, except as provided in the following clauses	Poisha thirty-five per square metro.
	(b) cut and damaged pieces not exceeding one metre in length	Twenty per cent. <i>ad valorem</i> .
	(c) fabrics manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas	Nil.
	(d) fabrics manufactured on a circular knitting machine in the form of garments of the following descriptions, provided the retail price is legibly and indelibly printed or woven on each piece or on a tag or label attached to it—	Nil.
	(i) underwears, all kinds	
	(ii) socks, stockings and hoses	
	(iii) sweaters and jerseys	
	(iv) mufflers	
	(v) caps	
	(e) fabrics of man-made fibres which are processed in a factory other than the factory in which they are woven, knitted or otherwise fabricated, provided that the provisions of rule 96 BB of the Excises and Salt Rules, 1944 are complied with	Nil.
	(f) samples of fabrics not exceeding three square metres supplied free of cost by the textile mills to the Bangladesh Standards Institution	Nil.
	(g) tapes and braids	Nil.

1	2	3
08.05	Jute manufactures, all sorts	Twenty-five per cent. <i>ad valorem.</i>
08.06	Woollen yarn—	
	(a) woollen yarn, all sorts, including knitting wool, if weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label except a provided in the following clauses	Ten per cent. of the retail price
	(b) woollen yarn, excluding knitting wool, manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas	Nil.
	(c) woollen yarn used in the manufacture of woollen fabrics which are subject to duty of excise and if the rules made under the Act are followed	Nil.
	(d) knitting wool used in the manufacture of knitted woollen articles which are subjected to duty of excise and if the rules made under the Act are followed	Nil.
08.07(2)	Blankets and shawls the retail price and the size of which are legibly, prominently and indelibly printed on each piece or on label or tag attached to every piece	Seven and a half per cent. of the retail price.
08.07(3)	Knitted woollen articles the retail price of which is legibly, prominently and indelibly printed or woven on the article itself or on label or tag attached to every article	Ten per cent. of the retail price.
08.07(4)	Other woollen fabrics—	
	(a) if the retail price is legibly, prominently and indelibly printed or woven on the selvedge or border or every linear metre	Ten per cent. of the retail price.

1	2	3
	(b) fabrics manufactured by a manufacturer on a cottage industry basis in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas	Nil.
	(c) samples of fabrics not exceeding three square metres supplied free of cost by textile mills to the Bangladesh Standards Institution	Nil.
09·01	Glass and glassware, all sorts—	
	(a) glass and glassware manufactured by a manufacturer carrying on a cottage industry basis	Nil.
	(b) glass shells designed for the manufacture of electric bulbs	Nil.
	(c) glass lenses made from imported glass for spectacles	Nil.
	(d) laboratory glass and glassware	Nil.
	(e) glass bangles, all sorts	Nil.
	(f) amber glass bottles	Five per cent. <i>ad valorem</i> .
	(g) other glass and glassware excluding sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form	Ten per cent. <i>ad valorem</i> .
09·02	Chinaware and porcelainware, all sorts, Sanitaryware	Nil.
09·03	Bricks, all sorts—	
	(a) bricks other than ceramic bricks	Taka twenty per thousand.
	(b) fire bricks or refractory bricks	Nil.

1	2	3
10·01	Gold and silver and products thereof—	
	(a) gold and product thereof purchased by a manufacturer or a dealer for the purpose of further manufacture including remaking, remodelling or reprocessing, provided they are actually so manufactured subsequently and proper accounts thereof are maintained and the duty thereon at the time of selling the articles so manufactured is paid in the manner laid down in the rules made under the Act	Nil.
	(b) duty-paid gold in pure form commonly known as "Tezabi" delivered or supplied by a customer to a dealer or manufacturer provided that documentary evidence, authenticated by the proper officer, regarding payment of duty thereon is produced at the time of such delivery or supply and the manufacturer or dealer resumes and preserves the cash memo and enters the transaction in his daily register	Nil.
	(c) Gold and products thereof received by a manufacturer or dealer for the purpose of remaking, remodelling or reprocessing and the products so remade, remodelled or reprocessed does not contain more than twenty per cent. addition to the net weight of the original products	Ten per cent. of the value of the finished gold products.
	(d) Gold and products thereof received by a manufacturer or dealer for the purpose of genuine minor repair of an identifiable breakage which involves no other readjustments, remodelling or reprocessing	Taka ten or ten per cent. of the value of the gold products, whichever is less.
	(e) all other gold and products thereof	Fifteen per cent. of the value of gold or products thereof.

1	2	3
(f) silver or products thereof		Nil.
<i>Explanation.—</i>		
(1) "gold and products thereof" shall include any other ingredients, such as, alloy and stones but not bronze in the case of gold plated bronze bangles only. However, for the purpose of application of the above duty rates, the weight of such ingredients shall be added to the gold elements of the product as if they were gold and the duty on the total weight shall be assessed accordingly.		
(2) "value" of the finished products of gold shall be the aggregate of the value of the gold, the making charges and any other charges realised or normally realised by the management.		
10.02 Metal containers—		
(a) metal containers, all sorts, except as provided in the following clauses		Ten per cent. <i>ad valorem.</i>
(b) metal containers manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or gas		Nil.
(c) metal containers used for packing kerosene, biscuits, vegetable non-essential oils or vegetable products, provided the provisions of rules in chapter X of the Excises and Salt Rules, 1944, are followed		Nil.
(d) metal containers not designed for packing of goods for sale such as trunks and utensils		Nil.
(e) storage tanks		Nil.
(f) oil tanks for mounting on railway wagons or lorries		Nil.
(g) fire extinguishers		Nil.
(h) sprayers		Nil.
(i) ammunition boxes		Nil.

1	2	3
(j)	metal containers in flattened or knocked down condition used for the manufacture of metal container on which duty is levied provided the provisions of the rules in chapter X of the Excises and Salt Rules, 1944, are followed	Nil.
10.03	Mild steel products—	
(a)	mild steel products except as provided in the following clauses	Taka Four hundred and ninety-two per metric tonne.
(b)	mild steel products manufactured by a manufacturer carrying on a cottage industry basis	Nil.
(c)	mild steel products manufactured in a factory other than a re-rolling factory	Nil.
(d)	croponds of mild steel bars (commonly known as barends) each not exceeding zero point one metre in length	Nil.
	<i>Explanation.</i> —Losses occurring in raw materials in the production of mild steel products through re-rolling process as actually take place, subject to a maximum of six per cent., may be reckoned towards calculation of duty.	
10.04	Steel ingots	Nil.
10.05	Stainless steel—	
	Stainless steel crockeries and cutlories ..	Nil.
10.06	Steel furniture and fixtures	Nil.
10.07	Aluminium fittings and fixtures made wholly or partly of aluminium and parts thereof, including doors, windows, ventilators or their frames and balustrades	Nil.
10.09	Billets	Nil.
11.01(1)(i)	Storage batteries—	
	if the retail price is legibly, prominently and indelibly printed on each battery	Fifteen per cent. of the retail price.

1	2	3
11.01(2)(i)	Primary cells and primary batteries the retail price of which is legibly, prominently and indelibly printed on each cell or battery—	
	(a) standard size	Taka four and poisha eighty per dozen.
	(b) medium size	Taka three and poisha sixty per dozen.
	(c) penlight size	Taka three per dozen.
11.02(1)	Electric bulb, all sorts, the retail price of which is legibly, prominently and indelibly printed on each bulb or its package—	
	(a) bulbs not exceeding 40 watts	Taka six per dozen.
	(b) bulbs exceeding 40 watts but not exceeding 60 watts	Taka seven and poisha eighty per dozen.
	(c) automobile bulbs and bulbs not covered by clauses (a) and (b)	Taka eighteen per dozen.
11.03(1)	Electrical fluorescent tubes, all sorts, the retail price of which is legibly, prominently and indelibly printed on each tube or its package, cover or container—	
	(a) 122 centimetres 40 watts standard	Taka five and poisha fifty per tube.
	(b) 122 centimetres 40 watts sub-standard	Taka four per tube.
	(c) 61 centimetres 20 watts standard	Taka four and poisha twenty-five per tube.
	(d) 61 centimetres 20 watts sub-standard	Taka two and poisha seventy-five per tube.
11.04(1)	Electric fans—	
	(i) electric table fans not exceeding 250 millimetres in diameter	Taka twelve per fan.
	(ii) electric ceiling fans not exceeding 1200 millimetres in diameter, cabin fans, carriage fans and table fans not included in (i)	Taka one hundred and twenty-five per fan.

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- (iii) electric ceiling fans exceeding 1200 millimetres in diameter and pedestal fans Taka one hundred and fifty per fan.

11.05(1)(i) Radio receivers including transistors—

- (a) one band sets Taka twenty-five per set provided that the imported receiving sets in completely knocked down condition are transported from customs station to the excise bonded warehouse in accordance with the conditions laid down in S.R.O. 167-L/78/422/D/Cus/75, dated the 30th June, 1978, and the knocked down parts are used exclusively for the manufacture of one band radio receivers and duly accounted for to the satisfaction of the Collector.
- (b) two band sets Taka seventy-five per set.
- (c) Other sets Taka one hundred and fifty per set.

11.05(2)(i) Television receiver—

- (a) if the television receiver produces pictures in black and white and the retail price is legibly, prominently and indelibly printed on the body or package of each such television receiver—
- (i) when the screen does not exceed 356 millimetres Taka three hundred and seventy-five per receiver.
- (ii) when the screen exceeds 356 millimetres but does not exceed 508 millimetres Taka seven hundred and fifty per receiver.
- (iii) when the screen exceeds 508 millimetres Taka one thousand two hundred and fifty per receiver.

1	2	3
	(b) if the television receiver produces pictures in colour and the retail price is legibly, prominently and indelibly printed on each television receiver or package thereof—	
	(i) when the screen does not exceed 356 millimetres	Taka one thousand and two hundred per receiver.
	(ii) when the screen exceeds 356 millimetres but does not exceed 508 millimetres	Taka two thousand per receiver.
	(iii) when the screen exceeds 508 millimetres	Taka three thousand per receiver.
11·06	Electrical goods, apparatus and appliances, all sorts	Nil.
11·07	Electrically operated gramophones, record players and other sound recording and reproducing machines	Nil.
11·08	Gas apparatus and appliances— Gas stoves, gas cookers and cooking ranges with not more than two burners and spare parts thereof.	Nil.
11·09	Wires and cables—	
	(a) insulated electric wires and cables including enamelled electric winding wires no core of which has a cross sectional area of less than 8 square millimetres falling under heading No. 85·23 of the First Schedule to the Customs Act, 1969 (IV of 1969)	Ten per cent. <i>ad valorem</i> .
	(b) others	Twenty per cent. <i>ad valorem</i> .
	(c) such electric copper wire as is not used for electrical purpose provided rules 192 to 196 of the Excises and Salt Rules, 1944, are followed.	Nil.
11·10(b)	Jeep	Five per cent. <i>ad valorem</i>
12·01	Gramophone records, all sorts	Nil.

1	2	3
12·03 Footwear—		
(a) footwear manufactured on a cottage industry basis, or non-mechanically, that is, without the aid of any machinery or equipment operated by power, steam or gas.		Nil.
(b) footwear made wholly or partly of cellophane, plastic or resin materials, or of rubber and synthetic or artificial rubber, or of leather or synthetic leather the value of which does not exceed taka seventy-five per pair		Nil.
12·03(1) Footwear, all sorts, manufactured mechanically, the retail price of which is legibly, prominently and indelibly printed or embossed on each pair		Ten per cent. of the retail price.
12·04 Wooden furniture, all sorts		Nil.
12·06 Asbestos cement products, all sorts		Nil.
12·07 Wood and articles of wood		
(a) plywood for tea chests when cut to size in panels or shooks and packed in sets and supplied by the manufacturer thereof directly to a tea factory or a tea warehouse.		Nil.
(b) others		Ten per cent. <i>ad valorem.</i>
<i>Explanation.</i> —For the purpose of this Notification, “cottage industry” means an enterprise not being owned by a Joint Stock Company which fulfils the following conditions, namely:		
(a) it is basically an enterprise in which the owner is investor, a full-time worker and the actual entrepreneur;		
(b) the capital invested in plant, machinery and equipments does not exceed Taka fifty thousand at any time during the year;		

1

2

3

-
- (c) the number of workers including the owner and the members of his family, that is, his parents, wife, sons and daughters, dependent on him and employed in the factory, whether working full-time or part-time and whether for or without any wages, remuneration or compensation in cash or otherwise, shall not on any one twenty-four hour day during the year exceeds ten; and
- (d) the owner of the factory or any member of his family as specified in clause (c) does not own any other industrial or commercial enterprise either in his own name or in the name of any other person dependent on him.

TABLE II
SERVICES

Item No. in Part II of the First Schedule to the Excises and Salt Act, 1944.	Description of services and conditions.	Rate of duty.
1	2	3
13·01	Services rendered by hotels and restaurants—	
	(a) all services facilities and utilities supplies and merchandise excluding accommodation, food and drinks	Nil.
	(b) when the meals are provided by a hotel or a restaurant to its staff free of charges	Nil.
	(c) when the meals are provided by the cheap canteen of an industrial or commercial concern for its workers	Nil.
	(d) when such services are rendered by mess, hostels and guest houses which are run by their members for their mutual interest only	Nil.
	(e) when such services are rendered by a club other than a night club which fulfils the following conditions namely :—	Nil.
	(i) it is a registered club under any law for the time being in force and it has a constitution of its own ;	
	(ii) the constitution of the club provides for admission fee and monthly subscription for its members ;	
	(iii) the entrance to the club is restricted to the members only;	
	(iv) the income if any earned by the club is spent for the welfare of the members of the club;	
	(f) restaurants dealing wholly or principally in sweet-meats	Nil.

1

2

3

13·01(1) Services rendered by hotels and restaurants:—

- | | |
|--|----------------------------------|
| (a) accommodation, food and drinks provided or rendered by a hotel or a hotel with a restaurant in its premises which serves alcoholic drinks or holds floor shows of any description on any day or night in a year | Twenty per cent. of the charges. |
| (b) accommodation, food and drinks provided or rendered by a hotel which does not serve alcoholic drinks nor exhibit floor shows and where the daily rent of any room or apartment with or without service charges on account of breakfast or air-conditioning exceeds taka fifty on any day during a year | Ten per cent. of the charges. |
| (c) when the daily rent of any room or apartment of a hotel with or without service charges on account of breakfast or air-conditioning, does not exceed taka fifty, and where no alcoholic drinks are served or floor shows exhibited on any day or night during a year | Nil. |

13·01(2) Services rendered by restaurants—

- | | |
|---|----------------------------------|
| (a) food and drinks provided or rendered by a restaurant which serves alcoholic drinks or holds floor shows of any description on any day or night in a year | Twenty per cent. of the charges. |
| (b) food and drinks provided or rendered by a restaurant which does not serve alcoholic drinks nor exhibit floor shows, and where the gross sale exceeds taka fifty thousand per month or taka six lakhs per year | Ten per cent. of the charges. |
| (c) when the gross sale of a restaurant where no alcoholic drinks are served or floor shows exhibited does not exceed taka fifty thousand per month or taka six lakhs per year | Nil. |

13·02 Services rendered by decorators and caterers Nil.

13·03 Services rendered by cinema houses or other enterprises providing entertainments—

- | | |
|---|------|
| (a) when the entertainment is provided by an enterprise other than a cinema house | Nil. |
|---|------|

1	2	3
	(b) when the entertainment is provided to the personnel of the defence services and their wives and children by an entertainment managed by any defence authority	Nil.
	(c) when the payment for admission to an entertainment of a filmshow provided by a cinema house does not exceed nineteen poisha	Nil.
	(d) when the charge for admission to an entertainment of a filmshow provided by a cinema house exceeds nineteen poisha but does not exceed taka one	One hundred per cent. of such charges.
	(e) when the charge for admission to an entertainment of a filmshow provided by a cinema house exceeds taka one but does not exceed taka two	One hundred and twenty-five per cent. of such charges.
	(f) when the charge for admission to an entertainment of a filmshow provided by a cinema house exceeds taka two	One hundred and fifty per cent of such charges.
13·04	Services rendered by automobile garages and workshops	Nil.
13·05	Services rendered by bank	Nil.

By order of the
Chief Martial Law Administrator

TABARAK ALI
Member (Exclse).

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S. R. O. 226-L/83/95-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (I 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) in rule 2, after clause (ia), the following new clauses shall be inserted, namely :

“(iaa) “assessment” means assessment of duty made by the proper officer and includes reassessment and provisional assessment under rule 9-B and any order of assessment in which the duty assessed is nil ;

(iaaa) “assessee” means any person who is liable for payment of duty assessed and also includes any producer or manufacturer of excisable goods, any person rendering excisable services or a licensee of a private warehouse in which excisable goods are stored ;”;

- (2) after rule 9A, the following new rule 9B shall be inserted, namely :—

“9B. Provisional assessment to duty.—(1) Notwithstanding anything contained in these rules,—

- (a) where the proper officer is satisfied that an assessee is unable to produce any document or furnish any information necessary for the assessment of duty on any excisable goods ; or
- (b) where the proper officer deems it necessary to subject the excisable goods to any chemical or any other test for the purpose of assessment of duty thereon ; or
- (c) where an assessee has produced all the necessary documents and furnished full information for the assessment of duty, but the proper officer deems it necessary to make further enquiry (including the enquiry to satisfy himself about the due observance of the conditions imposed in respect of the goods after the clearance) for assessing the duty;

the proper officer may, either on a written request made by the assessee or on his own accord, direct that the duty leviable on such goods shall, pending the production of such documents or furnishing of such information or completion of such test or enquiry, be assessed provisionally at such rate or such value (which may not be the rate or price declared by the assessee) as may be indicated by him, if such

assessee executes a bond in the proper form with such surety or sufficient security in such amount, or under such conditions as the proper officer deems fit, binding himself for payment of the difference between the amount of duty as provisionally assessed and as finally assessed.

(2) The Collector may permit the assessee to enter into a general bond in the proper form with such surety or sufficient security in such amount or under such conditions as the Collector approves for assessment of any goods provisionally from time to time :

Provided that, in the event of death, insolvency or insufficiency of the surety or where the amount of the bond is inadequate the Collector may demand a fresh bond and may, if the security furnished for a bond is not adequate, demand additional security.

(3) The goods provisionally assessed under sub-rule (1) may be cleared for home consumption or export in the same manner as the goods which are not so assessed.

(4) When the duty leviable on the goods is assessed finally in accordance with the provisions of these rules the duty provisionally assessed shall be adjusted against the duty finally assessed and if the duty provisionally assessed falls short of or is in excess of the duty finally assessed, the assessee shall pay the deficiency or be entitled to refund, as the case may be.”;

(1) for rule 10, the following shall be substituted, namely :—

“10. Recovery of duties not levied or not paid, or short-levied or short paid or erroneously refunded :—

(1) When for any reason the duty due has not been levied or paid or has been short-levied or short-paid or when any duty has been erroneously refunded or when rebate or abatement in duty has been erroneously allowed, the Superintendent of Excise may, within five years from the date on which duty has become due or was paid or adjusted in the owner's account-current, or from the date on which refund is made or rebate or abatement is allowed or from the date on which duty is adjusted after final determination of the value or rebate of duty, serve notice on the person liable to pay duty on the person to whom such refund has been erroneously made or the person in whose favour rebate or abatement has been erroneously allowed to show cause why he should not pay the amount specified in the notice.

(2) Where the service of the notice is stayed by an order of a court, the period of such stay shall be excluded in computing the period of five years as specified in sub-rule (1).

(3) The Excise Officer not below the rank of an Assistant Collector, shall after considering the representation, if any, made by the person on whom such notice is served under sub-rule (1), determine the amount of duty payable by him which shall, in no case, exceed the amount specified in the notice and such person shall pay the amount so determined within fifteen days from the date of order or decision or within such extended period as the Excise Officer concerned may, in any particular case, allow.

(4) Any determination of liability under this rule shall not prejudice any action which may be taken under any other provision of the Act or these rules.”;

(4) in rule 12-A, in sub-rule (1),—

(a) after the word “manufacture”, the words “or packaging” shall be inserted; and

(b) the proviso shall be omitted;

(5) for rule 52-A, the following shall be substituted, namely:—

“52-A. Goods to be delivered on a gate-pass. —

(1) No excisable goods shall be delivered from a factory or from a store-room or other place or storage except under a gate-pass in the proper form or in such other form as the Collector may, in any particular case or class of cases, specify.

(2) The gate-pass shall be made out in triplicate with indelible ink using double sided carbon and shall contain no mutilations, over-writing or erasures. The gate-pass shall be presented to the proper officer for counter-signature at least one hour before the actual removal of the goods from the factory. After counter-signature the proper Officer shall return the original and triplicate copies of the gate-pass to the manufacturer retaining the duplicate for his record. The original copy shall accompany the consignment to its destination and the triplicate copy shall be retained by the manufacturer. The original copy shall be produced by the carrier on demand by any Excise Officer while the goods are enroute such destination from the factory or store-room;

Provided that in respect of clearance of excisable goods consumed within the factory for manufacture of other goods in a continuous process the manufacturer shall make out a single gate-pass at the end of the day.

(3) A separate gate-pass shall be issued in respect of each vehicle, vessel or other conveyance used for removal of goods from the factory or store-room or other place of storage mentioned in sub-rule (1).

(4) Gate-passes shall be maintained in two sets—one for clearance for home consumption and the other for clearance for export. Each gate-pass shall bear a printed serial number running for the whole year beginning on the first January or such other date as approved by the proper officer as may correspond to the accounting year of the factory. Only one gate-pass book of each type shall be used by a factory for an excisable commodity at any one time unless otherwise specially permitted by the Collector in writing in respect of factories having more than one section from which clearances take place.

- (5) If any person—
- removes, or tries to remove, loads or tries to load, carries or transports excisable goods from a factory, store-room or place for storage without a valid gate-pass ; or
 - while carrying or removing such goods from a factory, store-room or place of storage does not on request by an Excise Officer, forthwith produce a valid gate-pass ; or
 - enters any particulars in the gate-pass which are or which he has reason to believe to be, false ;
- he shall be liable to a penalty not exceeding two thousand taka or ten times the amount of duty involved whichever is greater and the excisable goods in respect of which the offence is committed shall be liable to confiscation.”;
- (6) in rule 96-MM, in sub-rule (4), for the words “taka twenty-five” the words “fifty taka” shall be *substituted*;
- (7) in rule 96-MMM, in sub-rule (2), for the words “taka one hundred” the words “fifty taka” shall be *substituted*;
- (8) in rule 96-TT, in sub-rule (3),—
- the words “an annual licence fee of” shall be *omitted*; and
 - for the words “taka one hundred” the words “fifty taka” shall be *substituted*;
- (9) in rule 96-WWW, in sub-rule (3), for the words “Taka one hundred” the words “fifty taka” shall be *substituted*;
- (10) in rule 96-WY, in sub-rule (2), for the words “Taka one hundred” the words “fifty taka” shall be *substituted*;
- (11) in rule 96-MX, in sub-rule (2), for the words “Taka one hundred” the words “fifty taka” shall be *substituted*;
- (12) in rule 96-WX, in sub-rule (3), for the words “Taka one hundred” the words “fifty taka” shall be *substituted*;
- (13) in rule 175, in sub-rule (1),—
- in the governing clause, for the words, “every year” the words “one in every three years” shall be *substituted*;
 - in clause (i), after the word “the” at the beginning, the words “Deputy Collector or the” shall be *inserted*;
- (14) in rule 176,—
- in sub-rule (2),—
- for the words “of the year” the words “of the period” shall be *substituted*;
 - in the proviso, the words “during the year” shall be *omitted*;
- in the TABLE, against entries I, II and III in the first column, in the third column, for the existing entries the following shall be *substituted*, namely :—
“Fifty taka for every three years”;

(15) in Appendix 1,—

- (a) in Excise Series No. 4, 5, 6, 35, 38C, 74 and 81-A, for the words "standard maunds" the word "quintal" shall be substituted;
- (b) In Excise Series No. 35, 38C, 51, 55F, 55G, 62-A (tea), 63 and 80, for the letters "lb" or "lbs" the letters "kg" shall be substituted;
- (c) in Excise Series No. 38AA and 65-A, for the words "yardage" the word "metre" shall be substituted;
- (d) in Excise Series No. 55AA, 53E and 62-A, for the letters and word "Sq. yards" the letters and word "sq. metre" shall be substituted;
- (e) in Excise Series No. 42, 44, 45, 46, 47, 49, 50, 74, 75, 76 and 77, for the word "cwt." the word "quintal" shall be substituted;
- (f) in Excise Series No. 42(C), for the word "Tons" the word "Metric Tonne" shall be substituted;
- (g) In Excise Series No. 55-D and 55-E, for the words "Linear yards" the word "square metres" shall be substituted;
- (h) in Excise Series No. 62, for the letters "Cwt. qr. lb." the word "quintal" shall be substituted;
- (i) in Excise Series No. 75, for the words "cubic feet" the words "cubic metres" shall be substituted;
- (j) in Excise Series No. 78, for the letters "Cwt. lb." the word "quintal" shall be substituted;
- (k) in Excise Series No. 65-BB, for the word "tola" the word "gram" shall be substituted;
- (l) in FORMS R. G. 17-A and MP-1, for the letters "sq. yds." the letters and word "sq. metres" shall be substituted;
- (m) in FORM R. G. 17-B, for the word "yardage" the word "metre" shall be substituted;

TABARAK ALI
Member (Excise).

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O. 227-L/83/96-Excise.—In exercise of the powers conferred by clause (b) of section 33 of the Excises and Salt Act, 1944 (I of 1944), and in supersession of its Notification No. S.R.O. 71-L/81/35-Excise, dated the 28th February, 1981, the National Board of Revenue is pleased to determine, subject to the limitations and conditions specified in the Table below, the powers of adjudication of the officers of Excise, namely:—

TABLE

Officers.	Limitations.
1. Additional Collector of Excise.	Confiscation of goods involving duty exceeding taka fifty thousand but not exceeding taka seventy-five thousand and imposition of penalty specified in the Excises and Salt Rules, 1944.
2. Joint Collector of Excise ..	Confiscation of goods involving duty exceeding taka ten thousand but not exceeding taka fifty thousand and imposition of penalty specified in the Excises and Salt Rules, 1944.
3. Deputy Collector of Excise appointed to hold the current charge of Joint Collector of Excise.	Confiscation of goods involving duty exceeding taka ten thousand but not exceeding taka fifty thousand and imposition of penalty specified in the Excises and Salt Rules, 1944.
4. Deputy Collector of Excise	Confiscation of goods involving duty exceeding taka five thousand but not exceeding taka ten thousand and imposition of penalty specified in the Excises and Salt Rules, 1944.
5. Assistant Collector of Excise	Confiscation of goods involving duty exceeding taka five hundred but not exceeding taka five thousand and imposition of penalty specified in the Excises and Salt Rules, 1944.
6. Superintendent of Excise	Confiscation of goods involving duty not exceeding taka five hundred and imposition of penalty specified in the Excises and Salt Rules, 1944.

TABARAK ALI
Member (Excise).

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O. 228-L/83/97-Excise.—In exercise of the powers conferred by sub-section (4) of section 3 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 rules for the levy and collection of a duty on the capacity of the cinema houses rendering service, in lieu of the duty of excise leviable on such services under sub-section (1) of the said section, namely:—

EXCISE DUTY ON CAPACITY (CINEMA HOUSE) RULES, 1983

1. (1) These rules may be called the Excise Duty on Capacity (Cinema House) Rules, 1983.

(2) This rule and the second proviso to rule 9(2) shall come into force at once and other provisions shall come into force on the 1st August, 1983.

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

(a) "Act" means the Excises and Salt Act, 1944 (I of 1944);

(b) "Form" means a form annexed to these rules;

(c) "instrument of admission" means a ticket, complimentary pass or card, sold or issued by the management for the purpose of admission to a cinema house screening a film;

(d) "management" means the owner, proprietor, manager or any person responsible for the management and conduct of business in respect of a cinema house;

(e) "proper officer" means the Superintendent of Excise having jurisdiction.

3. Notwithstanding anything contained elsewhere in these rules, the duty of excise on services rendered by a cinema house shall be paid in the manner as laid down in these rules.

4. No management shall render services unless it obtains a licence in form L-7 on payment of a licence fee of fifty taka, executes a bond in form B-9 and furnishes a security deposit of one thousand taka.

5. No person shall be admitted to a cinema house while showing a film without an instrument of admission in Form A showing therein the total amount of charges for admission and every such instrument shall be divided into 3 parts by means of either perforation or by a printed vertical line. A class-wise serial number shall be printed on all parts of each such instrument.

6. The management shall maintain in Form B a register of instruments of admission showing the total charge of admission and shall also maintain in Form C a daily account of all entertainments provided or rendered by such management and shall, within 7 days of closure of each month, submit to the proper officer a monthly return in Form D.

7. The proper officer or any other officer authorised by him in this behalf may enter any place of the cinema house while screening a film or at any other reasonable time with a view to seeing whether the provisions of the Act or the rules are being complied with.

8. If the management does not furnish the monthly return under rule 6, the proper officer may serve a notice upon the management requiring it to furnish the return or the returns due, within such period, being not less than seven days, as may be specified in the notice and the management shall thereupon submit the return or returns so required within the said period.

9. (1) Duty payable by a cinema house shall be determined with reference to —

- (i) the total number of declared class-wise seating arrangements provided by the management for the film-show,
- (ii) the class-wise declared charges for instrument of admission, and
- (iii) the number of shows held during different days of the week,

at the appropriate rate or rates of duty in force at the time of admission to a film-show but the amount thus arrived at shall be reduced to—

- (a) sixty-five per cent. of the amount in case of airconditioned cinema houses in Dhaka metropolitan area;
- (b) forty-five per cent. of the amount in case of non-airconditioned cinema houses in Dhaka metropolitan area;
- (c) fifty-five per cent. of the amount in case of airconditioned cinema houses within Chittagong metropolitan area;
- (d) forty-five per cent. of the amount in case of non-airconditioned cinema houses within Chittagong metropolitan area;
- (e) thirty-five per cent. of the amount in case of all types of cinema houses within Rajshahi and Khulna municipal areas;
- (f) thirty per cent. of the amount in case of cinema houses situated within municipal areas of other district towns;
- (g) twenty per cent. of the amount in case of cinema houses situated within municipal areas of subdivision towns and other municipal areas;
- (h) five per cent. of the amount in case of cinema houses situated in rural areas outside municipal areas;

Provided that the cinema house will prominently show throughout the year in the main entrance or in the main lobby of the cinema hall the class-wise total number of seats, the rates of instruments of admission and the shows that are screened on different days of the week:

Provided further that a cinema house which was not functioning at the time these rules came into force and subsequently started functioning, the duty shall be payable by such a cinema house at such amount as may be determined under these rules with effect from the date the cinema house starts functioning.

(2) For the purposes of sub-rule (1), every management shall make a declaration of its class-wise total number of seating arrangement, number of shows held on different days of the week and the class-wise total charge for instruments of admission to the Deputy Collector or the Assistant Collector having jurisdiction at the latest by the 15th day of December each year and the Deputy Collector or the Assistant Collector, as the case may be, shall then fix the duty on annual capacity of a cinema house for the next calendar year:

Provided that the management of a cinema house shall not increase the charge of admission fee, number of seats or the number of shows without prior intimation to the Deputy Collector or the Assistant Collector, as the case may

be, and if the admission fees, number of seats or the number of shows are altered, the Deputy Collector or the Assistant Collector, as the case may be, shall refix the duty on capacity of the cinema house:

Provided further that for the purpose of fixing the duty on capacity of the cinema houses for the first time, the management shall make the declaration by the 17th July, 1983.

(3) The National Board of Revenue may fix the rate of duty on capacity for airconditioned cinema houses located outside Dhaka and Chittagong metropolitan areas and Khulna and Rajshahi municipal areas as and when any such cinema house starts functioning.

10. (1) No management shall provide or render services without payment in advance of duty payable under rule 9 on the first day of the month for the first fifteen days and on the 16th day of the month for the rest of the month and if the duty for any period is not paid by the due date, the management shall be liable to pay an additional duty equal to—

- (a) two per cent. of the duty due if the payment is made within the next fifteen days;
- (b) five per cent. of the duty due if the payment is made after fifteen days but within thirty days;
- (c) ten per cent. of the duty due if the payment is made beyond thirty days but not beyond sixty days.

(2) Any delay in payment of duty beyond sixty days from its due date of deposit shall amount to breach of these rules for which, in addition to any other penalty that may be imposed under the Act or the rules, the licence issued under rule 4 shall be liable to be revoked.

12. The management, after depositing the duty in Treasury or sub-Treasury through challans, shall send the duplicate copy of the receipted challan to the proper officer by the 20th of each month for the first 15 days and for the remaining days of the month by the 5th of the following month.

13. The provisions of rules 9, 52, 224 and 229 shall not apply to the management.

14. If any management contravenes any of the provisions of these rules shall, without prejudice to any other action which may be taken under the Act or the rules, be liable to a penalty which may extend to two thousand taka or ten times the amount of duty involved, whichever is greater.

FORM A

Specimen for Instrument of Admission

(See rule 5)

Name of the establishment with location.		Name of the establishment with location.		Name of the establishment with location.	
Sl. No.	date	Sl. No.	date	Sl. No.	date
Show	Class	Show	Class	Show	Class
Admission		Admission		Admission	
fee		fee		fee	
Other		Other		Other	
charges		charges		charges	
Other		Other		Other	
taxes		taxes		taxes	
Total		Total		Total	

Name of the Cinema hall _____

Month _____

FORM 'D'

Monthly Statement of Instruments of Admission and Particulars of Charges Thereof.

(See rule 6)

No. of shows held.	Name of class.	Particulars of instruments of admission issued.										Remarks.	
		Class I			Class II			Class III			Total		
		Rate.	Total number of instruments issued.	Total amount of charges.	Rate.	Total number of instruments issued.	Total amount of charges.	Rate.	Total number of instruments issued.	Total amount of charges.	Total number of instruments issued.		Total amount of charges.
1	2	3(a)	3(b)	3(c)	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6(a)	6(b)	7

I do hereby declare that above particulars are correct to the best of my knowledge.

Signature of the owner of the Cinema house or his authorised agent.

N.B.—Additional columns may be added to accommodate number of classes in the cinema house.

TABARAK ALI
Member (Excise).

FORM 'B'
Register of Instrument of Admission
(See rule 6)

Date.	Name of Class.	Rate of admission fee	Serial number of instruments of admission issued						Total number of instruments of admission issued.	Remarks.		
			1st show		2nd show		3rd show				4th show	
			From	To	From	To	From	To	From	To		
1	2	3	4(a)	4(b)	5(a)	5(b)	6(a)	6(b)	7(a)	7(b)	8	9

N.B.—Additional columns may be added to accommodate number of shows held.

FORM 'C'
Daily Account Register of Entertainment Provided by the Management
(See rule 6)

Date	Name of the film screened.	No. of shows held.	Particulars of instrument of admission issued.									Remarks
			Class I			Class II			Class III			
			Rate	Total number of instruments issued.	Total amount of charges.	Rate	Total number of instruments issued.	Total amount of charges.	Rate	Total number of instruments issued.	Total amount of charges.	
1	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6(a)	6(b)	6(c)	7

N.B.—Additional columns may be added according to number of classes provided.

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983.

No. S. R. O. 229 L/83/98-Excise—In exercise of the powers conferred by sub-section (4) of section 3 of the Excises and Salt Act, 1944 (1 of 1944), the National Board of Revenue, with the prior approval of the Government, is pleased to make the following further amendment in its Notification No. S. R. O. 88 (R)/66, dated the 11th June, 1966, namely:—

In the aforesaid Notification, in paragraph 2, in clause (a), for the table of RATES the following shall be substituted, namely:—

“RATES

Category of factories	Rate of duty per power-loom or warp-knitting machine per month	
	Per loom.	Per warp-knitting machine.
Factories equipped with not more than forty power-looms or warp-knitting machines or both.	Taka 200·00	Taka 1000·00”

[C. No. 1 (40) Exc. 1/83 (P-1)].

TABARAK ALI
Member (Excise).

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S. R. O. 230-L/83/99-Excise.—In exercise of the powers conferred by rule 53-B of the Excises and Salt Rules, 1944, the National Board of Revenue is pleased to make the following amendment in its Notification No. S. R. O. 1405 (K)/66, dated the 4th December, 1966, namely:—

In the aforesaid Notification, against entry (iii) ACCOUNT OF WEAVING in columns 2 and 8, for the words “per inch” the words “per centimetre” shall be substituted.

TABARAK ALI
Member (Excise).

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O. 231-L/83/100-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 glazed claywares falling under item No. 09·02 of the First Schedule to the said Act from the payment of the whole of the excise duty leviable thereon till June 30, 1984.

By order of the
Chief Martial Law Administrator

TABARAK ALI

Joint Secretary.

[C. No. 1(40)Exc.1/83(P-1)].

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O. 232-L/83/101-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to make the following further amendment in the Excises and Salt Rules, 1944, namely:—

In the aforesaid rules, in rule 235, in sub-rule (1),—

(a) *after* item No. 04.10 in the first column and the entry relating thereto in the second column, the following shall be *inserted*, namely:—

“04.13 Oxygen, carbondioxide, nitrous oxide gas and acetylene (whether in dissolved condition or not);”;

(b) *after* item No. 12.05 in the first column and the entry relating thereto in the second column,—

(i) item No. 12.06 in the first column and the entry relating thereto in the second column shall be *omitted*; and

(ii) the following new item 12·07 shall be *added*, namely:—

“12.07 Wood and articles of wood—Plywood, hardboard, particle board, veneered or plain, artificial or reconstituted wood being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks, boards or the like.”.

TABARAK ALI

Member (Excise).

[C.No.1(40)Exc.1/83(P-1)].

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 30th June, 1983

No. S.R.O. 233-L/83/102-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 the services rendered by the cinema houses in Chittagong Hill Tracts and Bandarban districts from the payment of the whole of excise duty leviable thereon for a period of two years from July 1, 1983 to June 30, 1985.

By order of the
Chief Martial Law Administrator

TABARAK ALI

Joint Secretary.