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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE AND PLANNING
Internal Resources Division
NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dhaka, the 29th August 1983

No. S.R.O.333-L/83/104-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, and in supersession of its notification No. S.R.O. 228-L/83/97-Excise, dated the 30th June, 1983, 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:—

THE 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 October, 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);

(5395)

Price : 50 Paise.

- (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 on payment of a licence fee of fifty taka, executes a bond 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 three 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 daily account of all entertainments provided or rendered by such management and shall, within seven days of closure of each month, submit to the proper officer a monthly return in Form 'C'.

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. 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) fifty per cent. of the amount in case of airconditioned cinema houses in Dhaka metropolitan area;
- (b) thirty-five per cent. of the amount in case of non-air-conditioned cinema houses in Dhaka metropolitan area;
- (c) forty-five per cent. of the amount in case of air-conditioned cinema houses within Chittagong metropolitan area;
- (d) thirty-five per cent. of the amount in case of non-air-conditioned cinema houses within Chittagong metropolitan area;
- (e) thirty-five per cent. of the amount in case of air-conditioned cinema houses within municipal areas of Divisional headquarters of Khulna and Rajshahi;
- (f) thirty per cent. of the amount in case non-air-conditioned cinema houses within municipal areas of Divisional headquarters of Khulna and Rajshahi;
- (g) thirty per cent. of the amount in case of cinema houses situated within municipal areas of Narayanganj, Comilla, Sylhet, Mymensingh, Rangpur, Dinajpur, Bogra, Pabna, Kushtia, Jessore and Barisal;
- (h) twenty per cent. of the amount in case of cinema houses situated within municipal areas of the district headquarters of Noakhali, Jamalpur, Tangail, Faridpur and Patuakhali;
- (i) twenty per cent. of the amount in case of cinema houses situated within municipal areas of subdivisinal headquarters not otherwise, specified.
- (j) ten per cent. of the amount in case of cinema houses situated within municipal areas of Bajitpur, Gauripur, Mohanganj, Muktagachha, Bhairab Bazar, Laxmipur, Sreemangal, Sydepur, Lalmonirhat, Parbatipur, Phulbari, Sherpur (Bogra), Iswardi, Mongla Port, Barguna, Kotchandpur, Moheshpur, Kalia, Kumarkhali, Bheramara, Gopalpur and the subdivisinal headquarters of Ghazipur (Dhaka) and Sherpur (Jamalpur) and Mirkadim;
- (k) ten per cent. of the amount in case of cinema houses falling within three miles radius of any municipal area;
- (l) five per cent. of the amount in case of cinema houses situated in rural areas;

Provided that the cinema house shall prominently display 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 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 houses for the next calendar year :

Provided that the management of a cinema house shall not increase or decrease the charge of admission fee, number of seats or the number of shows without prior permission of the Deputy Collector or the Assistant Collector, as the case may be, and if the admission fee, number of seats or the number of shows are altered, the Deputy Collector or the Assistant Collector, as the case may be, shall re-fix 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 15th September, 1983.

10. (1) No management shall provide or render services without payment in advance of duty payable under rule 9 on the 1st, 8th, 16th and 24th days of a month for the weeks following such dates and if the duty of any period is not paid by due date, the management shall be liable to pay an additional duty equal to ten per cent. of the duty due if the payment is made within thirty days.

(2) Any delay in payment of duty beyond thirty days from its due date, rate of interest shall be fifteen per cent. and such delay shall also 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.

11. The management, after depositing the duty in Treasury of Sub-Treasury through challans shall send the duplicate copy of, the receipted challans to the proper officer on the 1st, 8th, 16th and 24th day.

12. If any management is aggrieved with the fixation of duty on annual capacity, it may make an application to the Government within thirty days of such fixation for review by a standing Tribunal constituted for the purpose under section 3(6) of Excises and Salt Act, 1944, and the decision of the standing Tribunal confirming, reducing or increasing the capacity shall be final.

13. The provisions of rules 9, 52, 224 and 229 of the Excises and Salt Rules, 1944, 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 fee		Admission fee		Admission fee	
Other charges		Other charges		Other charges	
Excise duty		Excise duty		Excise duty	
Total		Total		Total	

FORM 'B'

Daily Account Register of Entertainment provided by the Management

(See rule 6)

Date	Name of the film screened.	No. of shows held.	Class I			Class II			Class III		Remarks.	
			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	(4a)	4(b)	4(c)	5(a)	5(b)	5(c)	6(a)	6(b)	6(c)	7
		3										

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

Name of the Cinema Hall -----

Month -----

FORM 'C'

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 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	Total
1	2	3(a)	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 MLI
Member (Excise).

Internal Resources Division

(Excise)

NOTIFICATION

Dhaka, the 29th August 1983

No. S.R.O.334-L/83/105-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 make the following amendment in this Division's Notification No. S.R.O. 225-L/83/94-Excise, dated the 30th June, 1983, namely :—

In the aforesaid Notification, in Table II, in item No. 13.03 in column 1, for entries (d), (e) and (f) in column 2 and the entries relating thereto in column 3, the following shall be *substituted*, namely :—

“(d) when the charge for admission to an One hundred per cent. of entertainment of a film show provided such charges”
by a cinema house exceeds nineteen
poisa

2. This Notification shall take effect on and from the 1st October, 1983.

By order of the
Chief Martial Law Administrator

TABARAK ALI

Joint Secretary.

MINISTRY OF INDUSTRIES AND COMMERCE

Jute Division

NOTIFICATION

Dhaka, the 25th August 1983

No. S.R.O. 335-L/83.—In exercise of the powers conferred by section 20 of the Jute Ordinance, 1962 (LXXIV of 1962), the Government is pleased to make the following further amendments in the Jute (Licensing and Enforcement) Rules, 1964, namely :—

In the aforesaid Rules, in Schedule 1, for serial 2 and the entries relating thereto, the following shall be *substituted*, namely :—

“2. Baler. (a) Taka 2,500 for each business station of a trader, other than an owner of a press, who uses a kutchha press for packing Kutchha assorted jute into kutchha bales or purchases loose jute only for packing into kutchha bales or purchases or sells kutchha bales, commonly known as kutchha baler;

(b) Taka 5,000 for each business station of a trader, other than an owner of a press, who uses pucca press for packing pucca assorted jute into pucca bales or purchases loose jute only for packing into pucca bales or purchases or sales pucca bales, commonly known as pucca baler;

- (c) Taka 1,000 for each station of business of a trader who / takes due custody of the jute, loose or baled, of others against payment of a custodial fee and negotiates for sale of such jute if authorised, commonly known as aratdar;
- (d) Taka 2,500 for each station of business for a trader who negotiates purchase or sale of jute in baled form between two traders within Bangladesh on brokerage or commission, commonly known as internal broker;
- (e) Taka 10,000 for a trader who negotiates sale or purchase of jute in pucca bales between a seller in Bangladesh and a buyer outside Bangladesh on brokerage or commission or on salary basis, commonly known as export broker of raw jute".

By order of the
Chief Martial Law Administrator

M. A. MATIN
Deputy Secretary.