

# The

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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 1st February 1983

No. S.R.O. 37-L/83/2/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 exempt the goods or class of goods specified in column (1) appearing against the Tariff Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969), and specified in column (2) of the Table below from the whole of sales tax chargeable thereon on their importation into Bangladesh:

TABLE

Description of goods	Tariff Heading No.
(1)	(2)
1. Livestock	01.01, 01.02, 01.03, 01.04, 01.06
2. Fresh meat	02.01 (except D. meat of swine and E. meat of horses, asses, mules).
3. Poultry and poultry product	01.05, 02.02, 02.03

(837)

Price: 75 Paise.

(1)	(2)
4. Fresh fish (live or dead) ..	03.01 (including prawns)
5. Fish dried, salted or in brine ..	03.02
6. Milk and cream, preserved, concentrated or sweetened.	04.02
7. Butter .. ..	04.03
8. Ghee .. ..	04.03
9. Fish meals .. ..	05.05
10. Crushed bone, bone grist, bone-meals, horn and hoof meals.	05.08
11. Buffalo-horn .. ..	05.09
12. All kinds of animal casing (intestine and guts).	05.14
13. Leather .. ..	05.14
14. Flower and plants including seedling and sapling.	06.02 (excluding cotton seed)
15. Vegetables fresh or chilled ..	07.01
16. Pulses (whole or split) whether or not skinned or split.	07.05
17. Fresh fruits .. ..	08.01
18. Tea .. ..	09.02
19. Cummin seeds (black and white coriander seeds).	09.09
20. Turmeric, dry chillies, garlic, ginger	09.10
21. Flour made from cereals ..	11.01
22. Oilseeds, rape seed and mustard seeds	12.01
23. Seeds, fruit or spores of a kind used for sowing.	12.03
24. Edible oils .. ..	15.07 A,B,C,E,F,H.
25. Vegetable ghee .. ..	15.12
26. Sugar—beet sugar and cane sugar in solid form.	17.01



(1)	(2)
27. Milk food for infant and invalids	19.02
28. Barely malt used in the manufacture of malted milk.	19.02
29. Fodder including oil cakes and bran	23.01, 23.02, 23.04
30. Tobacco and manufacture of tobacco	24.01 and 24.02
31. Salt .. .. .	25.01
32. Sulphur used in the manufacture of fertilizer.	25.03
33. Rock phosphate .. .. .	25.10
34. Stones and stone boulders .. .. .	25.16
35. Clinker .. .. .	25.23B.
36. Kerosine oil, motor spirits, furnace oil, high speed diesel oil, light diesel oil, lubricating oil, lubricating oil additives, jet fuels, greases, jute batching oil.	27.10D, 27.10A, 27.10G(i), 27.10 (2), 27.10F, 27.10H, 27.10C.
37. Petroleum Jelly .. .. .	27.12
38. Radio isotopes .. .. .	28.51
39. Drugs and medicines (including Ayurvedic and Unani medicines and drugs) and the raw materials and packing materials used in the manufacture and packing of pharmaceutical products.	30.01, 30.02, 30.03, 30.04, and 30.05.
40. Surgical bandage .. .. .	30.04
41. Chemical fertilizers, mineral or chemical fertilizer phosphatic, mineral or chemical fertilizer potassic.	31.02, 31.03, 31.04
42. Colour and paint boxes .. .. .	32.10
43. Writing ink .. .. .	32.13
44. Matches .. .. .	36.06
45. X-ray films in sheet and plate .. .. .	37.01 & 37.02
46. Disinfectants, pesticides, insecticides, fungicides, herbicides.	38.11

(1)	(2)
47. Contraceptives .. ..	40.12
48. Tea Chests .. ..	44.21
49. Articles of natural cork ..	45.03
50. Newsprint, cigarette paper ..	48.01A, 48.01/48.10.
51. Exercise book used by students ..	48.18
52. Printed books, periodicals, maps and charts.	49.01, 49.02, and 49.05.
53. Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined postal stationery, stamped envelopes, letter cards, post cards of current or new issue in the country to which the envelopes, etc., are destined; judicial and non-judicial stamps and stamp paper—official forms, blank forms (for example for legal documents subject to revenue stamp duties printed or embossed with revenue stamps; excise bandrols; currency notes including one taka notes).	49.07
54. Raw wool .. ..	53.01
55. Animal hair .. ..	53.02
56. Shoddy wool .. ..	53.04
57. Wool tops .. ..	53.05
58. Unginned cotton/raw cotton ..	55.01
59. Cotton and cotton staple length of 1-3/8 inches.	55.04
60. Man-made fibres (discontinuous) and Yarn of man-made fibres (discontinuous or waste)—the c & f value on the date of submission of bills of entry is not above taka 80.00 per lb.	56.01, 56.02, 56.04, 56.05 and 56.06.
61. Lungis made of cotton mixed with man-made fibre.	56.07
62. Second-hand clothing .. ..	63.01



(1)	(2)
63. Bricks, heat-insulating bricks, refractory bricks,	69.01 and 69.02
64. Neutral glass tubings used in manufacture of Tubings.	70.03
65. Laboratory glassware ..	70.17
66. Coins—for use as legal tender in Bangladesh imported by or on behalf of the Government of Bangladesh.	72.01D
67. Sewing machine needles ..	73.33
68. Aluminum ingot .. ..	76.01
69. Aluminium foil used by pharmaceutical industry as packing materials.	76.04
70. Aircraft engine and parts thereof; Internal Combustion piston engine, aircraft engine; parts of aircraft engine.	84.06
71. Aircraft engine and parts thereof; other engine reaction engine; turbo-propellers; other gas turbines; other engine and motor; parts of reaction engines or turbo-propels other parts.	84.08
72. Articles for the use exclusively on aircraft engine like electrical starting and ignition equipment for internal combustion engines (including ignition magnets, magnet dynamos, ignition coils, starter motors, sparking stugs and glow plug); generator (dynamos and alternator) and cut-outs for use in conjunction with such engines.	85.08
73. Three wheeled vehicles or tri-wheeler having external and mechanical characteristic of a car when imported in CKD condition.	87.02
74. Trucks and buses imported in CKD condition.	87.02
75. Carriage for invalids .. ..	87.11

(1)	(2)
76. Aircraft of an unladen weight not exceeding 2000 kg; weight exceeding 2000 kg but not exceeding 15000 kg; weight exceeding 15000 kg.	88.02
77. Parts of goods (balloons and airships); aircraft not fitted with means of mechanical propulsion (rotocrafts, helicopter).	88.03
78. Ships, boat and floating structures; vessels specially designed for towing or pushing other vessels; light vessels; fire floats, dredges of all kinds; floating cranes and other vessels the navigation of which is subsidiary to their main function; floating derrick; floating or submersion drilling or production platforms; floating structure other than vessels for example, coffer dam, landing stages, buoys and beacons.	89.01, 89.02, 89.03, 89.05.
79. Ships, boats and other vessels for breakup.	89.04
80. Scales used by students; Geometry boxes used by students.	90.16
81. Electro-Medical apparatus	90.17
82. Gas mask used as medical appliance	90.18
83. Artificial limbs and corrective appliance including hearing aids.	90.19
84. X-ray equipment	90.20
85. Instruments panel clocks and clock of a similar type for aircraft.	91.03
86. Recording of recitation from the Holy Quran.	92.12
87. Component of recitation from the Holy Quran.	92.12C(iv)
88. Rifle	93.07
89. Ammunition of rifle	93.07



(1)	(2)
90. Table tennis Table (with or without legs), bats, balls and nets for table tennis rackets strung or unstrung for tennis squash; balls for tennis, tennis squash; golf tee.	97·04, 97·05, 97·06
91. Penholders used by students ..	98.03
92. Slate and slate pencil used by student	98.06
93. Raw materials and packing materials used for the manufacture of agricultural pesticides and insecticides specified in National Board of Revenue's Order No. S.R.O. 235-L/82/727/Cus, dated the 30th June, 1982.	Respective heading.

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

No. S.R.O. 38-L/83/3/ST.—In exercise of the powers conferred by subsection (1) of the section 4 of the Sales Tax Ordinance, 1982 (Ord. XVIII of 1982), the Government is pleased to exempt the goods or class of goods specified in column (1) appearing against the Tariff Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969), and specified in column (2) of the table below from so much of sales tax chargeable thereon as is in excess of 10%:

TABLE

Description of goods	Tariff Heading No.
(1)	(2)
1. Malted milk and similar preparations composed of powdered milk and milk extract with or without added sugar.	19.02
2. Cement .. .. .	25.23
3. Coal .. .. .	27.01
4. Simplex-Board .. .. .	44.11
5. Cigarette paper .. .. .	48.01 and 48.10
6. Tarpaulin .. .. .	62.04
7. Pig iron and speigalisen .. .. .	73.01

(1)	(2)
8. Ferro-alloys, viz, ferro manganese, ferro-silicon, ferro-chrome and the like as are commonly used for steel making.	73.02
9. Waste and scrap metal of iron or steel	73.03
10. Steel ingots .. .. .	73.06
11. Blooms and billets-slabs of iron or steel.	73.07
12. Tin plate imported by plywood/tea chests/tea chests fitting industry within entilemerts.	80.03
13. Electric generators, generating sets and component parts thereof.	84.05
14. Marine diesel engines and parts thereof	84.06
15. Refrigerating equipment requiring for their operations not less than one-quarter of one brake horse power.	84.15
16. Mining machinery and component parts thereof.	84.23
17. Petroleum and gas well drilling equipment and component parts thereof.	84.23
18. Sugar manufacturing and refining machinery.	84.30
19. Machineries for the cording, spinning and washing of wool.	84.36
20. Parts and accessories suitable for use with the cording, spinning and washing machineries of wool.	84.38
21. Boot and shoe manufacturing machinery	84.42
22. Converters, ladles, ingot moulds and costing machines of a kind used in metallurgy and in metal goundries.	84.43
23. Oil crushing and refining machinery and component parts thereof.	84.59
24. Ball and roller bearing over 2 inch bore (internal diametre).	84.62



(1)	(2)
25. Ball and roller bearing complete with pedestal or housing specially designed for use exclusively with power driven machinery.	84.63
26. Cinematographic projectors and sound recorders for films of a width of over 16·mm.	90.08
27. Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, gas analysis apparatus) instruments and apparatus for measuring or checking viscosity, porosity expansion, surface tension or the like (such as viscometers, porosimeters) expansion meters; instruments and apparatus for measuring for checking quantities of heat, light or sound (such as photometers, including exposure meters, calorimeters); microtomes.	90.25
28. Machinery and spares as are admissible under Notification No. S.R.O. 277-L/81, dated the 29th June, 1981	Respective (BCT) heading.

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

No. S.R.O. 39-L/83/4/S.T.—In exercise of the powers conferred by sub-section (1) of section 4 of Sales Tax Ordinance, 1982 (Ord. XVIII of 1982), the Government is pleased to rescind the following Notifications:

- (1) S.R.O. 176-L/81/ST-2, dated the 6th June, 1981.
- (2) S.R.O. 177-L/81/ST-3, dated the 6th June, 1981.
- (3) S.R.O. 178-L/81/ST-4, dated the 6th June, 1981.
- (4) S.R.O. 182-L/81/ST-8, dated the 6th June, 1981.

No. S.R.O. 40-L/83/5/ST.—In exercise of the powers conferred by the proviso to sub-section (2) of section 3 of the Sales Tax Ordinance, 1982 (Ord. XVIII of 1982), the Government is pleased to charge upon the goods specified in the column (2) of the Table below sales tax at a rate specified in column (3) upon their export out of Bangladesh:

TABLE

(1)	(2)	(3)
1. Lizard skin, other skins and reptile skins—whether raw, semi-processed or tanned.		30%

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

No. S.R.O.41-L/83/6/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 exempt the goods specified in the Table below from so much of sales tax chargeable thereon as is in excess of 10% when imported as baggage under the Passengers (Non-tourists) Baggage (Import) Rules, 1982, and the Transfer of Residence (Baggage) Rules, 1982 :

## TABLE

1. Television set
2. Refrigerator
3. Deep Freezer
4. Washing Machine
5. Domestic cookers any type including pressure cooker
6. Radiogram
7. Portable and non-portable three-in-one
8. Non-portable cassette or tape recorder
9. Amplifier or Speaker
10. Knitting Machine
11. Type-writer
12. Movie Camera and Projector (8 mm only)
13. Dish Washer
14. Slide Projector
15. Water cooler
16. Vacuum cleaner
17. Music centre

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

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

## ORDER

Dhaka, the 1st February 1983

No. S.R.O. 42-L/83/MF&P/IRD-1-222/82-ST.—The Government is pleased to declare obsolete the pre-liberation period non-judicial stamps of the denomination of Tk.500.00 (five hundred) and above with immediate effect.

By order of the  
Chief Martial Law Administrator  
ASHRAFUDDIN KHAN  
*Deputy Secretary.*



**OFFICE OF THE CHAIRMAN  
SPECIAL MARTIAL LAW COURT NO. 6, ZILLA BOARD HALL  
MYMENSINGH  
NOTIFICATIONS**

Whereas it has been made to appear to me that the accused persons specified in the schedule below, hereinafter referred to the said accused persons, are required for the purpose of trial in Special Martial Law Court No. 6, Zilla Board Hall, Mymensingh;

And whereas the Court has reason to believe that the said accused persons are absconding or concealing themselves to avoid appearance or arrest for the said purpose;

Now, therefore, in exercise of the power conferred by Regulation 2(11) of Martial Law Regulation No. I of 1982, this Special Martial Law Court No. 6 at Mymensingh, do hereby direct the said accused persons to appear in this Court at 9-00 a.m. on 2nd March 1983 in Spl. M.L. Case No. 47/82, failing which they will be tried *in absentia* and their properties, both movable and immovable, shall be forfeited to the Government:

**Schedule**

- (1) Mofazzal Hossain, son of Saberuddin Sarker of Jhoail, P.S. Kamar-khand, Dist. Pabna.
- (2) Joynal Abedin, son of Abdul Aziz of Fulbaria, P.S. Jamalpur, Dist. Jamalpur.

Whereas it has been made to appear to me that the accused person specified in the schedule below, hereinafter referred to the said accused person, is required for the purpose of trial in Special Martial Law Court No. 6, Zilla Board Hall, Mymensingh;

And whereas the Court has reason to believe that the said accused person is absconding or concealing himself to avoid appearance or arrest for the said purpose;

Now, therefore, in exercise of the power conferred by Regulation 2(11) of Martial Law Regulation No. I of 1982, this Special Martial Law Court No. 6 at Mymensingh, do hereby direct the said accused person to appear in this Court at 9-00 a.m. on 6th March 1983 in Spl. M.L. Case No. 90/82, failing which he will be tried *in absentia* and his properties, both movable and immovable, shall be forfeited to the Government:

**Schedule**

- (1) Baisha *alias* Mir Hossain, son of late Abdur Rahman of Koyakanda, P.S. Fulpur, Dist. Mymensingh.

LT. COL. MOHD MAZHER HOSSAIN, AMC

*Chairman,*

*Special Martial Law Court No. 6,  
Mymensingh.*