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

Internal Resources Division

(Customs)

NOTIFICATION

Dacca, the 7th June, 1980

No. S.R.O. 159-L/80/547/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to rescind the following Notifications, namely :—

1. Notification No. 33-Cus, dated the 22nd June, 1935.
2. S.R.O. 153-L/77/345/D/Cus., dated the 18th May, 1977.
3. S.R.O. 166-L/78/421/D/Cus., dated the 30th June, 1978.
4. S.R.O. 152-L/79/484/Cus., dated the 2nd June, 1979.
5. S.R.O. 154-L/79/486/Cus., dated the 2nd June, 1979.
6. S.R.O. 216-L/79/497/Cus., dated the 24th July, 1979.

(1605)

Price: Taka 3·25

7. S.R.O. 273-L/79/501/Cus., dated the 3rd October, 1979.
8. S.R.O. 280-L/79/504/Cus., dated the 5th October, 1979.
9. S.R.O. 281-L/79/505/Cus., dated the 5th October, 1979.
10. S.R.O. 282-L/79/506/Cus., dated the 5th October, 1979.
11. S.R.O. 294-L/79/508/Cus., dated the 5th October, 1979.
12. S.R.O. 81-L/80/528/Cus., dated the 14th March, 1980.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(3)Cus.I/80]

(Customs and Sales Tax)

NOTIFICATION

Dacca, the 7th June, 1980

No. S.R.O. 160-L/80/548/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to rescind the following Notifications, namely:—

1. S.R.O. 26/D/Cus/72, dated the 20th June, 1972.
2. S.R.O. 6-L/80/516/Cus., dated the 24th January, 1980.
3. S.R.O. 62-L/80/523/Cus., dated the 26th February, 1980.
4. S.R.O. 84-L/80/533/Cus., dated the 14th March, 1980.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(3)Cus.I/80]

(Customs)

NOTIFICATION

Dacca, the 7th June, 1980

No. S.R.O. 161-L/80/549/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt the goods specified in column (2) of the Table below and falling within the Tariff Heading Nos. of the First Schedule to the said Act as specified in column (1) of the said Table, from so much of the customs-duties leviable thereon as is in excess of the rate specified in the corresponding entries in column (3) of that Table :

TABLE

Tariff Heading No.	Description.	Rate of duty.
(1)	(2)	(3)
03.01	Fish, fresh (live or dead), chilled or frozen caught on high seas outside the territorial waters of Bangladesh and directly imported into Bangladesh provided that the vessel employed in catching fish is registered in Bangladesh or the vessel is chartered by a Bangladesh national or by a company incorporated in Bangladesh	Nil.
04.01	Milk and cream, fresh, not concentrated or sweetened	25% <i>ad val.</i>
04.02	Milk and cream, preserved, concentrated or sweetened	5% <i>ad val.</i>
04.03	Butter	25% <i>ad val.</i>
04.04	Cheese	25% <i>ad val.</i>
05.09	Buffalo horn	Nil.
07.01	Seed potato	Nil.
07.04	Dehydrated vegetable falling under sub-head A ..	25% <i>ad val.</i>
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split	Nil.

(1)	(2)	(3)
08.01	Dates, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens	40% <i>ad val.</i>
08.02	Fresh citrus fruits	40% <i>ad val.</i>
08.03	Fresh figs	40% <i>ad val.</i>
08.04	Fresh or dried grapes	40% <i>ad val.</i>
08.05	Betel nuts	Taka 11.00 per kg.
08.06	Fresh apples, pears and quinces	40% <i>ad val.</i>
08.07	Fresh stone fruits	40% <i>ad val.</i>
08.08	Fresh berries	40% <i>ad val.</i>
08.09	Other fresh fruits	40% <i>ad val.</i>
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	75% <i>ad val.</i>
09.05	Vanilla	75% <i>ad val.</i>
09.06	Cinnamon and cinnamon-tree flowers	75% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems)	75% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms	75% <i>ad val.</i>
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	75% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves; other spices excluding 'Tejpata'	75% <i>ad val.</i>
12.01	Mustard seeds and rape seeds	Nil.
12.07	Goods of a kind used primarily in pharmacy falling under sub-head B	Nil.
15.07	(i) Soyabean oil, cotton seed oil, ground nut oil, sunflower seed oil, rape oil, mustard oil, linseed oil, palm oil and palm kernel oil	25% <i>ad val.</i>
	(ii) Coconut (copra) oil	25% <i>ad val.</i>
	(iii) Olive oil, castor oil and tung oil	50% <i>ad val.</i>

(1)	(2)	(3)
15.08	(i) Soyabean oil, cotton oil, ground nut oil, sunflower seed oil, rape oil, mustard oil, linseed oil, palm oil and palm kernel oil ..	25% <i>ad val.</i>
	(ii) Coconut (copra) oil ..	25% <i>ad val.</i>
	(iii) Olive oil, castor oil and tung oil ..	50% <i>ad val.</i>
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared ..	50% <i>ad val.</i>
17.01	Beet sugar and cane sugar in solid form :	
	A. Raw Sugar ..	Taka 0.80 per kg.
	B. Other ..	Taka 0.80 per kg.
17.02	Chemically pure glucose and lactose falling under sub-head A ..	50% <i>ad val.</i>
19.02	A. All goods falling under heading number 19.02 except ovaltin and horlicks :	
	(i) when imported in bulk ..	20% <i>ad val.</i>
	(ii) when imported in retail packings ..	25% <i>ad val.</i>
	B. Ovaltin and horlicks ..	5% <i>ad val.</i>
19.04	Tapioca and sago, tapioca and sago substitutes obtained from potato and other starches ..	40% <i>ad val.</i>
20.05	Jams, fruit jellies, marmalades, fruit purco and fruit pastes, being cooked preparations, whether or not containing added sugar ..	100% <i>ad val.</i>
21.07	Food preparations not elsewhere specified or included ..	125% <i>ad val.</i>
22.03	Beer made from malt ..	100% <i>ad val.</i>
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol ..	125% <i>ad val.</i>
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol ..	125% <i>ad val.</i>

(1)	(2)	(3)
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	125% <i>ad val.</i>
22.07	Other fermented beverages (for example, cider, perry and mead)	125% <i>ad val.</i>
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80% or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	200% <i>ad val.</i>
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	250% <i>ad val.</i>
24.01	Unmanufactured tobacco imported by a cigarette manufacturer for the purpose of manufacturing of cigarettes and accounted for as having been so utilised to the satisfaction of the Collector of Customs having jurisdiction over the factory concerned	Taka 3.50 per kg.
25.03	Rock sulphur for the manufacture of fertilizers ..	Nil.
25.04	Natural graphite	25% <i>ad val.</i>
25.10	Rock phosphate for the manufacture of fertilizers	Nil.
25.16	Stone, stone boulders	Nil.
25.17	(i) Marble chips and powders falling under sub-head A	75% <i>ad val.</i>
	(ii) Other	Nil.
25.20	Plasters based on calcium sulphate (for example, gypsum plaster, English or Keene's cement, but excluding dental plaster).. .. .	10% <i>ad val.</i>
25.23	(i) Grey (uncoloured) cement falling under sub-head A	5% <i>ad val.</i>
	(ii) Clinkers falling under sub-head B ..	15% <i>ad val.</i>
25.27	Natural steatite, including natural steatite not further worked than roughly splint, roughly squared or squared by sawing; talc	50% <i>ad val.</i>

(1)	(2)	(3)
27.01	Coal ; briquettes, ovoids and similar solid fuels manufactured from coal	5% <i>ad val.</i>
27.02	Lignite, whether or not agglomerated	5% <i>ad val.</i>
27.03	Peat (including peat litter), whether or not agglomerated	5% <i>ad val.</i>
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated	5% <i>ad val.</i>
27.06	Tar distilled from coal, from lignite or from peat and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	25% <i>ad val.</i>
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Nil.
27.10	(i) Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below 200° of Fahrenheit's thermometer by Abel's close test falling under sub-head H	25% <i>ad val.</i>
	(ii) Greases (mineral)	25% <i>ad val.</i>
	(iii) Mineral oil for the manufacture of insecticides falling under sub-head H	Nil.
27.15	Gilsonite	50% <i>ad val.</i>
28.50	Radio isotopes	Nil.
28.51	Radio-isotopes	Nil.
29.22	Amine-function compounds	25% <i>ad val.</i>
29.23	(i) 4-Aminosalicylic acid	Nil.
	(ii) Sodium para-aminosalicylate	Nil.
	(iii) Calcium para-aminosalicylate	Nil.
	(iv) Potassium aminosalicylate	Nil.
	(v) Phenyl aminosalicylate	Nil.
	(vi) Ethambutol hydrochloride	Nil.

(1)	(2)	(3)
29.25	(i) Urea fertilizer containing more than 45% nitrogen, imported in bulk	Nil.
	(ii) Amide function compounds of carbonic acid	25% <i>ad val.</i>
	(iii) Phenobarbitone	25% <i>ad val.</i>
	(iv) Calcium benzoamido salicylate	Nil.
	(v) Calcium benzoyl-p-amino salicylate	Nil.
29.26	Paludrine, Chloroguanide and Proguanil	Nil.
29.28	Diazo—, azo-and azoxy-compound	25% <i>ad val.</i>
29.31	(i) Thiacetazone	Nil.
	(ii) Isoxyl	Nil.
	(iii) Thiocarlide	Nil.
	(iv) Thiosemicarbazide and Tibione	Nil.
29.35	(i) Amodiaquine and Camoquine	Nil.
	(ii) Pyrimethamine (daraprim)	Nil.
	(iii) Mepacrine, hydrochloride, Atebrine dehydrochloride, Quinacrine and hydrochloride	Nil.
	(iv) Chloroquine and chloroquine sulphate	Nil.
	(v) Oxychloroquin (quinoline)	Nil.
	(vi) Primaquine phosphate	Nil.
	(vii) Chloroquine diphosphate and quinoline diphosphate	Nil.
	(viii) Pamaquine	Nil.
	(ix) Pentaquin	Nil.
	(x) Isoniazid	Nil.
	(xi) Pyrazinamide	Nil.
	(xii) Ethionamide	Nil.
	(xiii) Isoniazid aminosaliclylate	Nil.

(1)	(2)	(3)
(xiv) Pthivasid Nil.
(xv) Salinazid Nil.
(xvi) Caprolactam 25% <i>ad val.</i>
29.38 Vitamins A and E 25% <i>ad val.</i>
29.39 Insuline Nil.
29.42 (i) Atropine Sulphate and Hyocine Hydrobromide	25% <i>ad val.</i>
(ii) Alkaloids extracted from cinchona bark including Quinine and derivatives thereof Nil.
29.44 Anti-biotics Nil.
30.01 Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	10% <i>ad val.</i>
30.02 Anti-sera and microbial vaccines falling under sub-head A	10% <i>ad val.</i>
30.03 (i) Anti-malarial, anti-T.B., anti-cancer and anti-leprosy drugs and medicines and insulin Nil.
(ii) Contraceptives, all sorts Nil.
(iii) Homocopathic, Ayurvedic and Unani medicines Nil.
(iv) Other medicaments 10% <i>ad val.</i>
30.04 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances, or put up in retail packings for medical or surgical purposes	10% <i>ad va.</i>
30.05 Other pharmaceutical goods	10% <i>ad val.</i>
31.01 Guano and other natural animal or vegetable fertilizers whether or not mixed together, but not chemically treated. Nil.
31.02 Mineral or chemical fertilizers, nitrogenous Nil.
31.03 Mineral or chemical fertilizers, phosphatics Nil.

(1)	(2)	(3)
31.04	Mineral or chemical fertilisers, potassic	Nil.
31.05	Other fertilisers ; goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Nil.
32.09	(i) Approved aircraft paint in packings of not less than 5 gallons imported by Bangladesh Biman, Flying Clubs or Government Departments	Nil.
	(ii) Prepared water pigments of the kind used for finishing leather	50% <i>ad val.</i>
	(iii) Stamping foils	50% <i>ad val.</i>
	(iv) Synthetic lacquers and enamels	50% <i>ad val.</i>
32.10	Students' colour boxes	Nil.
32.11	Prepared driers	50% <i>ad val.</i>
32.12	Adhesive cements for use exclusively on aircraft	Nil.
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances of a kind used as raw materials in the perfumery, food, drink, or other industries	125% <i>ad val.</i>
33.06	Perfumery, cosmetics and toilet preparations falling under sub-head 'B'	200% <i>ad val.</i>
34.02	Organic surface-active agents; surface active preparations and washing preparations, whether or not containing soap	50% <i>ad val.</i>
34.03	Lubricating preparations, and preparations of a kind used for oil or greased treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	25% <i>ad val.</i>
34.05	(i) Valve grinding paste	25% <i>ad val.</i>
	(ii) Polishes and other preparations used in the finishing (including electroplating) of metal articles	40% <i>ad val.</i>

(1)	(2)	(3)
35.07	Rennet falling under sub-head A	25% <i>ad val.</i>
37.01	X-Ray plates and film	15% <i>ad val.</i>
37.02	(i) Cinematograph film	Taka 0.15 per linear foot.
	(ii) X-Ray film	15% <i>ad val.</i>
37.04	Cinematograph film	Taka 0.50 per linear foot.
37.07	(i) Cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive, other than educational or instructional film.	Taka 1.00 per linear foot.
	(ii) Educational and instructional film	Nil.
37.08	Chemical products of a kind for use in photography	75% <i>ad val.</i>
38.01	Artificial graphite, colloidal graphite other than suspensions in oil	25% <i>ad val.</i>
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black	25% <i>ad val.</i>
38.11	(i) Agricultural pesticides, fungicides, weed killers, and anti-sprouting products.	Nil.
	(ii) Disinfectants, insecticides, rat poison and similar other products :	
	(a) when imported in bulk	Nil.
	(b) when imported in retail packings	50% <i>ad val.</i>
	(iii) Mosquito coil	10% <i>ad val.</i>
38.19	(i) Synthetic lubricating oils for aircraft engines.	Taka 2.50 per gallon.
	(ii) Plasters and preparation with a basis of plaster specially prepared for dentistry	10% <i>ad val.</i>
39.01	Goods in primary forms and in the forms of waste or scrap	75% <i>ad val.</i>

(1)	(2)	(3)
39.02	Goods in primary forms and in the forms of waste or scrap	75% <i>ad val.</i>
39.03	Goods in primary forms and in the forms of waste or scrap	75% <i>ad val.</i>
39.04	Goods in primary forms and in the forms of waste or scrap	75% <i>ad val.</i>
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification or of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber) ..	75% <i>ad val.</i>
39.06	(i) Alginic acid its salts and esters (ii) Other goods falling under sub-head B in primary forms and in the forms of waste or scrap	75% <i>ad val.</i> 75% <i>ad val.</i>
39.07	(i) Gloves (surgical) (ii) Pipes not less than 6" in diameter made of polyvinyl chloride (iii) Plastic coils (contraceptive) and coil inserters .. (iv) Bobbins	40% <i>ad val.</i> 75% <i>ad val.</i> Nil. 125% <i>ad val.</i>
40.01	Natural rubber latex whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber balata gutta-percha and similar natural gums	35% <i>ad val.</i>
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex, synthetic rubber; factice derived from oils	35% <i>ad val.</i>
40.03	Reclaimed rubber	35% <i>ad val.</i>
40.11	(i) Rubber tyres, tubes, etc., used exclusively for aeroplanes (ii) Rubber tyres, tubes, etc., used exclusively in tractors (iii) Rubber tyres, tubes, etc., used in cycles, moter-cycles, motor scooters and auto-rickshaws (iv) Rubber tyres, tubes, etc., used in motor cars, trucks and buses	Nil. 15% <i>ad val.</i> 50% <i>ad val.</i> 100% <i>ad val.</i>

(1)	(2)	(3)
40.12	Contraceptives, all sorts	Nil.
40.13	Surgical gloves	40% <i>ad val.</i>
40.14	Rubber erasers	50% <i>ad val.</i>
40.15	Waste of hardened rubber	25% <i>ad val.</i>
44.05	Rough planks of wood for the manufacture of bobbins and shuttles	Nil.
44.07	Wooden railway sleepers	15% <i>ad val.</i>
44.13	Pencil slits	Nil.
44.17	Wooden ribes of 10" × $\frac{3}{4}$ " × $\frac{1}{2}$ " size	50% <i>ad val.</i>
44.21	Tea chests	40% <i>ad val.</i>
45.03	Corks having circumference up to 4.3 cm. at the upper end and 3.3 cm. at the lower end	10% <i>ad val.</i>
45.04	Corks having circumference up to 4.3 cm. at the upper end and 3.3 cm. at the lower and falling under sub-head B	10% <i>ad val.</i>
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable materials	15% <i>ad val.</i>
48.01	(i) Carbonising tissue paper	50% <i>ad val.</i>
	(ii) Blotting paper and filter paper	50% <i>ad val.</i>
48.02	Starch paper	75% <i>ad val.</i>
48.07	(i) Coated tissue paper for the manufacture of stencils	40% <i>ad val.</i>
	(ii) Coated paper for the manufacture of transfer	50% <i>ad val.</i>
48.15	Cigarette paper in rolls or bobbins for use in industrial machinery	100% <i>ad val.</i>
49.11	Printed matter falling under sub-head B	125% <i>ad val.</i>
51.01	Yarn of man-made fibres (continuous), not put up for retail sale	60% <i>ad val.</i>
51.03	Yarn of man-made fibres (discontinuous), put up for retail sale	60% <i>ad val.</i>

(1)	(2)	(3)
51.04	(i) Woven Fabrics of man-made fibre falling within sub-heads B, C, E and F ..	225% <i>ad val.</i>
	(ii) Type cord fabrics falling under sub-heads A and D, imported by tyre manufactures ..	50% <i>ad val.</i>
53.01	Sheep's or lambs' wool, not carded or combed ..	20% <i>ad val.</i>
53.05	Wool tops falling under sub-head A ..	75% <i>ad val.</i>
53.10	Hand knitting yarn of sheep's or lambs' wool ..	75% <i>ad val.</i>
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair ..	200% <i>ad val.</i>
55.05	Cotton yarn not-put up for retail sale of—	
	(i) below 60 count ..	25% <i>ad val.</i>
	(ii) 60 count and above ..	35% <i>ad val.</i>
55.06	Cotton yarn put up for retail sale of—	
	(i) below 60 count ..	25% <i>ad val.</i>
	(ii) 60 count and above ..	35% <i>ad val.</i>
55.07	Wrapping gauze of a width up to 4" for use in the manufacture of torch cells ..	50% <i>ad val.</i>
55.09	(i) Umbrella grey cloth in pieces not more than 49 inches in width with edge borders 1/8 inch to 3/8 inch on both sides, a blank space from 3/4 inch to 1 inch or over after the edge border and a design border after the blank space ranging from 3/4 inch to 1 inch or over ..	35% <i>ad val.</i>
	(ii) Umbrella cloth dyed fast black, not more than 49 inches in width, with edge border 1/8 inch to 1 1/4 inch on one side or both sides, a blank space after the edge border or the edge from 3/4 inch to 1 inch or over and design border or borders after the blank space to range from 3/4 inch to 1 inch or 1 1/4 inch ..	25% <i>ad val.</i>
	(iii) Tyre fabric imported by the manufacturers of tyres ..	50% <i>ad val.</i>
	(iv) Fabrics for the manufacture of typewriter ribbons ..	25% <i>ad val.</i>

(1)	(2)	(3)
(v)	Fabrics containing 85% or more by weight of cotton and in which the average count of yarn is less than 21s falling under sub-heads A and B	30% <i>ad val.</i>
(vi)	Fabrics containing 85% or more by weight of cotton and in which the average count of yarn is 21s or more but less than 48s falling under sub-heads A and B	75% <i>ad val.</i>
(vii)	Fabrics containing 85% or more by weight of cotton and in which the average count of yarn is 48s or more falling under sub-heads A and B	150% <i>ad val.</i>
(viii)	Fabrics containing less than 85% by weight of cotton falling under sub-heads C and D	225% <i>ad val.</i>
<i>Explanation:</i>	Count means the count of the basic single yarn, and any fraction of a count which is one-half or more shall be reckoned as one, while less than one-half shall be ignored ..	
56·02	Acetate tow	50% <i>ad val.</i>
56·04	Synthetic tops	75% <i>ad val.</i>
56·05	Yarn of man-made fibres (discontinuous or waste) not put up for retail sale	60% <i>ad val.</i>
56·06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	60% <i>ad val.</i>
56·07	(i) Fabrics made of man-made fibre falling under sub-heads A to J excluding grey unfinished fabrics	225% <i>ad val.</i>
	(ii) Grey unfinished fabrics falling under sub-heads A to J	175% <i>ad val.</i>
58·04	Woven pile fabrics and chenille fabrics of cotton falling under sub-head B—	
	(i) in which the average count of yarn is less than 21s	30% <i>ad val.</i>
	(ii) in which the average count of yarn is 21s or more but less than 48s	75% <i>ad val.</i>
	(iii) in which the average count of yarn is 48s or more	150% <i>ad val.</i>

(1)	(2)	(3)
58.05	Cotton ribbon fabrics for the manufacture of type-writer ribbons	25% <i>ad val.</i>
59.04	Twine, cordage, ropes and cables, plaited or not	60% <i>ad val.</i>
60.01	(i) Fabrics falling under sub-head A ..	200% <i>ad val.</i>
	(ii) Fabrics falling under sub-heads C, D and E other than grey unfinished fabrics ..	225% <i>ad val.</i>
	(iii) Grey unfinished fabrics falling under sub-heads C, D and E	175% <i>ad val.</i>
63.01	All articles falling under sub-heads A and B ..	50% <i>ad val.</i>
63.02	Used rages, scrap twine, cordages, rope and cables and worn out articles of twine cordage rope or cables	50% <i>ad val.</i>
69.07	Unglazed setts, flags and paving, hearth and wall tiles	75% <i>ad val.</i>
69.08	Glazed setts, flags and paving, hearth and wall tiles	75% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings ..	100% <i>ad val.</i>
70.03	Neutral glass tubings for the manufacture of ampoules	Nil.
70.10	Amber glass bottles	30% <i>ad val.</i>
70.17	Laboratory, hygienic and pharmaceutical glass-ware, whether or not graduated or calibrated; glass ampoules	10% <i>ad val.</i>
70.19	Glass beads	50% <i>ad val.</i>
73.01	(i) Goods falling under sub-heads A, B and C excluding pig iron	15% <i>ad val.</i>
	(ii) Pig iron	10% <i>ad val.</i>
73.02	Goods falling under sub-heads A, B and C ..	15% <i>ad val.</i>
73.03	Goods falling under sub-heads A, B and C ..	12½% <i>ad val.</i>
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel ..	15% <i>ad val.</i>

(1)	(2)	(3)
73.05	Goods falling under Sub-heads A and B	15% <i>ad val.</i>
73.06	Goods falling under sub-heads A and B	35% <i>ad val.</i>
73.07	(i) Goods falling under sub-head A	25% <i>ad val.</i>
	(ii) Goods falling under sub-head B	35% <i>ad val.</i>
73.08	Iron or steel coils for re-rolling	35% <i>ad val.</i>
73.09	Universal plates of iron or steel	35% <i>ad val.</i>
73.10	Goods falling under sub-heads A, B and C	35% <i>ad val.</i>
73.11	Goods falling under sub-heads A to F	35% <i>ad val.</i>
73.12	Hoop and strip, or iron or steel, hot-rolled or cold-rolled	35% <i>ad val.</i>
73.13	Goods falling under sub-heads A to E	35% <i>ad val.</i>
73.14	Iron or steel wire, whether or not coated but not insulated	35% <i>ad val.</i>
73.15	(i) Goods falling under sub-heads A and C to M	35% <i>ad val.</i>
	(ii) Goods falling under sub-head B	25% <i>ad val.</i>
73.16	(i) Goods falling under sub-heads A and B imported by and for exclusive use of the Bangladesh Railway	10% <i>ad val.</i>
	(ii) Other goods falling under sub-heads A and B	20% <i>ad val.</i>
73.17	Tubes and pipes, of cast iron	35% <i>ad val.</i>
73.18	Goods falling under sub-heads A and B	35% <i>ad val.</i>
73.19	High-pressure hydro-electric conduits of steel, whether or not re-inforced	35% <i>ad val.</i>
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	35% <i>ad val.</i>
73.21	Structures and parts of structures (for example, hangers and other buildings, bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	50% <i>ad val.</i>

(1)	(2)	(3)
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litre, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	35% <i>ad val.</i>
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	35% <i>ad val.</i>
73.24	Containers, of iron or steel, for compressed or liquefied gas	35% <i>ad val.</i>
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	35% <i>ad val.</i>
73.29	Chain and parts thereof, of iron or steel, for exclusive use in bi-cycle or cycle rickshaw ..	15% <i>ad val.</i>
73.31	Shoe tacks	50% <i>ad val.</i>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, of iron or steel	75% <i>ad val.</i>
83.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	50% <i>ad val.</i>
73.38	(i) Aircraft galley and kitchen equipment ..	Nil.
	(ii) Goods falling under sub-head C ..	100% <i>ad val.</i>
73.40	(i) Goods falling under sub-heads A, B and C	35% <i>ad val.</i>
	(ii) Steel balls of 1 mm. diameter for the manufacture of ball point pens	50% <i>ad val.</i>
	(iii) Bead wires for cycle tyres	40% <i>ad val.</i>
74.01	Goods falling under sub-heads A, B, C, and D	15% <i>ad val.</i>

(1)	(2)	(3)
74.03	(i) Goods falling under sub-head A ..	50% <i>ad val.</i>
	(ii) Goods falling under sub-head B other than copper rods	35% <i>ad val.</i>
	(iii) Copper rods	25% <i>ad val.</i>
74.04	Wrought plates, sheets and strip of copper ..	35% <i>ad val.</i>
74.19	(i) Castings and forgings in the rough state ..	75% <i>ad val.</i>
	(ii) Brass ferrules for lead pencils	50% <i>ad val.</i>
75.01	Goods falling under sub-heads A, B and C ..	35% <i>ad val.</i>
75.02	Goods falling under sub-head B	35% <i>ad val.</i>
75.03	(i) Goods falling under sub-head A ..	35% <i>ad val.</i>
	(ii) Goods falling under sub-head B	50% <i>ad val.</i>
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	35% <i>ad val.</i>
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	35% <i>ad val.</i>
76.01	Goods falling under sub-heads A and B ..	15% <i>ad val.</i>
76.02	Goods falling under sub-head B	35% <i>ad val.</i>
76.03	Wrought plates, sheets and strip, of aluminium ..	35% <i>ad val.</i>
76.05	Aluminium powders and flakes	35% <i>ad val.</i>
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	35% <i>ad val.</i>
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	35% <i>ad val.</i>
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l. whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	50% <i>ad val.</i>

(1)	(2)	(3)
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	50% <i>ad val.</i>
76.11	Containers of aluminium, for compressed or liquefied gas	35% <i>ad val.</i>
76.16	Aluminium slugs, round falling under sub-head C	25% <i>ad val.</i>
77.01	Goods falling under sub-heads A and B	35% <i>ad val.</i>
77.02	(i) Goods falling under sub-head A (ii) Goods falling under sub-head B	50% <i>ad val.</i> 35% <i>ad val.</i>
77.04	Goods falling under sub-heads A and B	35% <i>ad val.</i>
78.01	Goods falling under sub-heads A, B, C and D	35% <i>ad val.</i>
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	35% <i>ad val.</i>
78.03	Wrought plates, sheets and strip, of lead	35% <i>ad val.</i>
78.04	(i) Goods falling under sub-head A (ii) Goods falling under sub-head B	35% <i>ad val.</i> 50% <i>ad val.</i>
78.05	Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	35% <i>ad val.</i>
79.01	Goods falling under sub-heads A and B	35% <i>ad val.</i>
79.02	Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire	35% <i>ad val.</i>
79.03	Goods falling under sub-heads B and C	35% <i>ad val.</i>
79.04	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	35% <i>ad val.</i>
80.01	Goods falling under sub-heads A and B	35% <i>ad val.</i>

(1)	(2)	(3)
80.02	Wrought bars, rods, angles, shapes and sections, of tin ; tin wire	35% <i>ad val.</i>
80.03	Wrought plates, sheets and strip of tin ..	35% <i>ad val.</i>
80.04	(i) Goods falling under sub-head A ..	35% <i>ad val.</i>
	(ii) Goods falling under sub-head B ..	50% <i>ad val.</i>
80.05	Tubes and pipes and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	35% <i>ad val.</i>
81.01	Goods falling under sub-heads A and B ..	35% <i>ad val.</i>
81.02	Goods falling under sub-heads A and B ..	35% <i>ad val.</i>
81.03	Goods falling under sub-heads A and B ..	35% <i>ad val.</i>
81.04	Goods falling under sub-heads A, B and C ..	35% <i>ad val.</i>
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of kind used in agriculture, horticulture or forestry	35% <i>ad val.</i>
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	35% <i>ad val.</i>
82.03	Goods falling under sub-heads A, B and C ..	35% <i>ad val.</i>
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and lamps, other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels with frameworks (hand or pedal operated) ..	35% <i>ad val.</i>
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring ; broaching, milling, cutting, turning, dressing, morticing or screw driving), including, dies for wire drawing, extrusion dies for metal, and rock drilling bits	35% <i>ad val.</i>
82.06	Knives and cutting blades, for machines or for mechanical appliances	35% <i>ad val.</i>

(1)	(2)	[3]
82.07	Tool-tips and plates, sticks and the like for tool tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	35% <i>ad val.</i>
82.13	Pencil sharpener	50% <i>ad val.</i>
83.02	Base metal fittings and mounting of a kind suitable for furniture, doors, staircases, windows and blinds	100% <i>ad val.</i>
84.06	(i) Air craft engines and parts thereof falling under sub-heads A and B	3% <i>ad val.</i>
	(ii) Marine diesel engines and parts thereof falling under sub-heads D, E and G	15% <i>ad val.</i>
84.08	Air craft engines and parts thereof	3% <i>ad val.</i>
84.10	Pumps for liquids	30% <i>ad val.</i>
84.12	Domestic air-conditioners falling under sub-head A	125% <i>ad val.</i>
84.15	Goods falling under sub-heads A and B	100% <i>ad val.</i>
84.18	Centrifuges for laboratory use	50% <i>ad val.</i>
84.21	Fire extinguisher, charged or not and parts thereof	35% <i>ad val.</i>
84.22	Passenger lifts falling under sub-head D	40% <i>ad val.</i>
84.24	Ploughs and parts thereof	Nil.
84.25	Hay presses	Nil.
84.34	Printing type falling under sub-head B	20 poisha per kg.
84.37	Domestic knitting machines	75% <i>ad val.</i>
84.38	Hosiery needles	40% <i>ad val.</i>
84.41	Domestic sewing machines non-electric	35% <i>ad val.</i>
84.51	Bengali typewriters	Nil.
84.61	Inner tube valves for exclusive use in bi-cycles and cycle rickshaws	15% <i>ad val.</i>
84.62	Ball, roller or needle roller bearings	40% <i>ad val.</i>

(1)	(2)	(3)
84.63	Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven machinery	40% <i>ad val.</i>
85.03	Zinc caps and brass caps used in the manufacture of primary cells and batteries	40% <i>ad val.</i>
85.04	(i) Batteries for miners' safety lamp and covers and containers thereof	Nil.
	(ii) Containers including lids and separators	50% <i>ad val.</i>
85.08	Articles for use exclusively on air-craft engines	3% <i>ad val.</i>
85.10	Miners' safety lamps and parts thereof	Nil.
85.11	Laboratory electric furnaces, ovens and induction and electric heating equipments ; electric or laser operated welding, brazing, soldering or cutting machines and apparatus	35% <i>ad val.</i>
85.12	Electric smoothing iron	75% <i>ad val.</i>
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	35% <i>ad val.</i>
85.15	(i) Wireless and radio transmission and reception apparatus for installation in aeroplane	Nil.
	(ii) Goods imported by or on behalf of the Government	10% <i>ad val.</i>
	(iii) Television reception apparatus falling under sub-head C	75% <i>ad val.</i>
	(iv) Built-up one-band radio reception set	25% <i>ad val.</i>
	(v) Spare parts of radio reception apparatus	75% <i>ad val.</i>
85.18	Electric capacitors, fixed or variable	15% <i>ad val.</i>
85.20	Two filament bulbs for miners safety lamps falling under sub-head A	Nil.
85.24	Electrodes for miners' safety lamps	Nil.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity.. ..	10% <i>ad val.</i>
86.03	Other rail locomotives ; tenders	10% <i>ad val.</i>

(1)	(2)	(3)
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled truck inspection trolleys	15% <i>ad val.</i>
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	15% <i>ad val.</i>
86.06	Railway and tramway rolling-stock, the following; workshops, cranes and other service vehicles	10% <i>ad val.</i>
86.07	Railway and tramway goods vans, goods wagons and trucks	15% <i>ad val.</i>
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	40% <i>ad val.</i>
86.09	Parts of railway and tramway locomotives and rolling-stock	10% <i>ad val.</i>
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures or equipment	15% <i>ad val.</i>
87.01	Tractors (other than those falling within heading No.87(07), whether or not fitted with power take-offs, winches or pulleys	15% <i>ad val.</i>
87.02	(i) Motor cars including station wagons built on car chassis, neither fitted with, nor having any built-in, airconditioner, aircooler, automatic transmission, power brake, power steering, the engine capacity of which—	
	(a) does not exceed 850 c.c.	50% <i>ad val.</i>
	(b) exceeds 850 c.c. but does not exceed 1000 c.c.	75% <i>ad val.</i>
	(c) exceeds 1000 c.c. but does not exceed 1300 c.c.	125% <i>ad val.</i>
	(d) exceeds 1300 c.c. but does not exceed 1500 c.c.	175% <i>ad val.</i>
	(e) exceeds 1500 c.c. but does not exceed 1650 c.c.	250% <i>ad val.</i>

(1)	(2)	(3)
(ii) Motor car including station wagons built on car chassis falling under sub-head A, fitted with, or having any built-in airconditioner, air cooler, automatic transmission, power brake, power steering, the engine capacity of which—		
	(a) does not exceed 850 c.c.	75% <i>ad val.</i>
	(b) exceeds 850 c.c. but does not exceed 1000 c.c.	125% <i>ad val.</i>
	(c) exceeds 1000 c.c. but does not exceed 1300 c.c.	175% <i>ad val.</i>
	(d) exceeds 1300 c.c. but does not exceed 1500 c.c.	250% <i>ad val.</i>
(iii) Motor car including station wagons built on car chassis falling under sub-head, A imported in CKD condition, neither having any automatic transmission, power brake, power steering, nor having any device for fitting airconditioner, aircooler and the engine capacity of which—		
	(a) does not exceed 850 c.c.	40% <i>ad val.</i>
	(b) exceeds 850 c.c. but does not exceed 1000 c.c.	60% <i>ad val.</i>
	(c) exceeds 1000 c.c. but does not exceed 1300 c.c.	100% <i>ad val.</i>
	(d) exceeds 1300 c.c. but does not exceed 1500 c.c.	150% <i>ad val.</i>
	(e) exceeds 1500 c.c. but does not exceed 1650 c.c.	225% <i>ad val.</i>
(iv) Motor car including station wagons built on car chassis falling under sub-head A, imported in CKD condition having automatic transmission, power brake, power steering, or having any device for fitting airconditioner, aircooler, and the engine capacity of which—		
	(a) does not exceed 850 c.c.	60% <i>ad val.</i>
	(b) exceeds 850 c.c. but does not exceed 1000 c.c.	100% <i>ad val.</i>
	(c) exceeds 1000 c.c. but does not exceed 1300 c.c.	150% <i>ad val.</i>
	(d) exceeds 1300 c.c. but does not exceed 1500 c.c.	225% <i>ad val.</i>
	(e) exceeds 1500 c.c. but does not exceed 1650 c.c.	275% <i>ad val.</i>

(1)	(2)	(3)
(v) Four wheel drive (4×4) vehicles, other than motor cars, and station wagon built on truck chassis, of a type where goods and passenger space is inter-changeable or inter-adjustable and miniature buses—		
(a) when imported in built-up condition	..	45% <i>ad val.</i>
(b) when imported in CKD condition	30% <i>ad val.</i>
(vi) Trucks and buses—		
(a) when imported in built-up condition	..	35% <i>ad val.</i>
(b) when imported in CKD condition	20% <i>ad val.</i>
(vii) The wheelers having external and chemical character of a car	5% <i>ad val.</i>
(viii) Other vehicles falling under heading No. 87.02 :		
(a) when imported in built-up condition	..	40% <i>ad val.</i>
(b) when imported in CKD condition	..	30% <i>ad val.</i>
87.03 Special purpose motor lorries and vans (such as break down lorries, fire-engines, fire-escapes, road sweeper lorries, snowploughs spraying lorries, crane lorries, search light lorries, mobile workshop and mobile radiological units), but not including the motor vehicles of heading No. 87.02	30% <i>ad val.</i>
87.06 Goods falling under sub-head A	15% <i>ad val.</i>
87.07 Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms falling under sub-head A :		
(i) when imported in built-up condition	..	40% <i>ad val.</i>
(ii) when imported in CKD condition	..	30% <i>ad val.</i>
87.09 (i) Auto-rickshaws (three wheelers)	5% <i>ad val.</i>

(1)	(2)	(3)
	(ii) Motor cycles in built up condition—	
	(a) with engine capacity not exceeding 75 c.c.	10% <i>ad val.</i>
	(b) with engine capacity exceeding 75 c.c.	25% <i>ad val.</i>
	(iii) Motor cycles in CKD condition—	
	(a) with engine capacity not exceeding 75 c.c.	5% <i>ad val.</i>
	(b) with engine capacity exceeding 75 c.c.	15% <i>ad val.</i>
87.10	Cycles, not motorised	30% <i>ad val.</i>
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	Nil.
88.02	Aircrafts falling under sub-heads C, D and E	3% <i>ad val.</i>
88.03	Parts of aircrafts	3% <i>ad val.</i>
88.04	(i) Parachuts and parts thereof imported by or on behalf of the Government or a Flying Club	15% <i>ad val.</i>
	(ii) Unserviceable parachutes of silk or of man-made fibres	75% <i>ad val.</i>
89.04	Ships, boats and other vessels for breaking up	12½% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers falling under sub-head B	75% <i>ad val.</i>
90.14	Articles falling under sub-heads A and B	25% <i>ad val.</i>
90.16	Slide rules and geometry box falling under sub-head A	25% <i>ad val.</i>
90.17	Articles falling under sub-heads A, B and C	15% <i>ad val.</i>
90.19	(i) Articles falling under sub-head B other than artificial limbs	15% <i>ad val.</i>
	(ii) Artificial limbs	Nil.
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray examination or treatment tables, chairs and the like	15% <i>ad val.</i>

(1)	(2)	(3)
90.21	Articles imported solely for educational purposes..	Nil.
90.27	Fare meters for exclusive use with taxi cab and auto-rickshaw	10% <i>ad val.</i>
91.03	Instrument panel clocks and clocks of a similar type for aircraft	3% <i>ad val.</i>
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	100% <i>ad val.</i>
92.02	Other string musical instruments	100% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like	100% <i>ad val.</i>
92.04	Accordions, concertions and similar musical instruments; mouth organs	100% <i>ad val.</i>
92.05	Other wind musical instruments	100% <i>ad val.</i>
92.06	Percussion musical instruments (for example, drums xylophones, cymbals, castanets)	100% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	100% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes)	100% <i>ad val.</i>
92.10	Parts and accessories of musical instruments including perforated musical rolls and mechanisms for musical boxes; metronomes, tuning forks and pitchpipes of all kinds	100% <i>ad val.</i>
92.12	(i) Magnetic film used in the film industry falling under sub-head A	10 poisha per linear foot.

(1)	(2)	(3)
	(ii) Matrices impressed falling under sub-head A	50% <i>ad val.</i>
	(iii) Magnetic tapes for sound recording falling under sub-head A	100% <i>ad val.</i>
	(iv) Recordings of recitations from the Holy-Quran falling under sub-head B	Nil.
	(v) Sound recorded media for the reroduction of speech falling under sub-head B	Nil.
	(vi) Gramophone records; magnetic tapes, sound recorded falling under sub-head B	100% <i>ad val.</i>
93.02	Arms forming part of military equipment of officers and non-commissioned officers of foreign armies detailed for training at army schools of instructions in Bangladesh	Nil.
93.04	Fire arms imported by or on behalf of the Government	Nil.
93.05	Rifles of .22 and 7 mm. bores	75% <i>ad val.</i>
93.07	Ammunition for rifles of .22 and 7 mm. bores	75% <i>ad val.</i>
96.06	Hand sieves for use in laboratories	10% <i>ad val.</i>
97.03	Constructional toys and educational toys	50% <i>ad val.</i>
97.07	Fishing-hooks	30% <i>ad val.</i>
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens	50% <i>ad val.</i>
98.06	Unframed slates with writing surface.. .. .	Nil.
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	100% <i>ad val.</i>

By order of the President
 TABARAK ALI
 Joint Secretary.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 162-L/80/550/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt the goods specified in column (2) of the Table below and falling within the Tariff Heading Nos. of the First Schedule to the said Act as specified in column (1) of the said Table, from so much of the customs-duties leviable thereon as is in excess of rate specified in the corresponding entries in column (3) of that Table, provided that these are imported under the Wage Earner Scheme:

TABLE

Tariff Heading No. (1)	Description. (2)	Rate of duty. (3)
04.03	Butter	Nil.
09.04	Dry chillies	20% <i>ad val.</i>
09.04 } to 09.10 }	Spices, all sorts, excluding 'Tejpata' and dry chillies	50% <i>ad val.</i>
14.01	Bamboos	10% <i>ad val.</i>
15.07 } and 15.08 }	(i) Soyabean oil	5% <i>ad val.</i>
	(ii) Palm oil	5% <i>ad val.</i>
15.12	Vegetable and butter oils	5% <i>ad val.</i>
25.01	Common salt imported in bulk, <i>i.e.</i> , in packings of over 25 kg.	Taka 75.00 per ton.
25.17	Marble chips and powder	60% <i>ad val.</i>
25.23	White and coloured cement	40% <i>ad val.</i>
32.09	Snoweem colour paints	60% <i>ad val.</i>
39.02 } to 39.07 }	Sanitary and toilet articles including tiles	75% <i>ad val.</i>
51.01 } 51.03 } 56.05 } and 56.06 }	Yarn of man-made fibres	35% <i>ad val.</i>

(1)	(2)	(3)
59.04	Nylon twine, cordage, ropes and cables, plaited or not	35% <i>ad val.</i>
62.01	Blankets, made of wool or synthetic wool ..	75% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings ..	90% <i>ad val.</i>
73.33	Sewing needles	75% <i>ad val.</i>
73.36	Gas cooking range excluding burners only units ..	75% <i>ad val.</i>
73.38	Pressure cooker	75% <i>ad val.</i>
83.01	Locks excluding padlocks	75% <i>ad val.</i>
83.02	Hinges	50% <i>ad val.</i>
84.15	Domestic refrigerator and deep freezer and spares thereof falling within sub-heads 'A' and 'B' ..	50% <i>ad val.</i>
84.40	Domestic washing machine falling under sub-head 'A'	75% <i>ad val.</i>
84.52	Calculating machine falling under sub-head 'A' ..	75% <i>ad val.</i>
85.10	Torch or Flash light	50% <i>ad val.</i>
85.12	Electric cooking range (excluding burners only units), electric hot plates, heaters, toasters and hair dressing appliances	75% <i>ad val.</i>
85.15	Television receiving sets falling under sub-head 'C'	50% <i>ad val.</i>
85.20	Electric filament lamp falling under sub-head 'A' ..	35% <i>ad val.</i>
87.02	(i) Miniature bus having seating capacity for a minimum of nine and a maximum of fifteen passengers including the driver, completely built-up with the engine fitted in the body ..	20% <i>ad val.</i>
	(ii) Built-up passenger bus and truck including those with completely assembled chassis frames fitted with the engines	20% <i>ad val.</i>
	(iii) Bus and truck imported in CKD	10% <i>ad val.</i>
87.04	Bus and truck chassis frames fitted with the engine ..	20% <i>ad val.</i>
90.07	Photographic camera falling under sub-head 'A' ..	75% <i>ad val.</i>
90.10	Photo-copying and thermo-copying apparatus falling under sub-head 'A'	75% <i>ad val.</i>

(1)	(2)	(3)
92.11	Sound recorders and reproducers excluding video recorders and reproducers	50% <i>ad val.</i>
92.12	Prepared media for sound recording (cassette and tape) excluding video cassette or tape ..	50% <i>ad val.</i>
98.01	Button falling under sub-head 'C'	100% <i>ad val.</i>

By order of the President
TABARAK ALI
Joint Secretary.

[C. No. 1(3)-Cus-I/80].

NOTIFICATION

Dacca, the 7th June 1980.

No. S.R.O.163-L/80/551/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt such industrial raw materials as are enumerated from time to time in the Import Policy Order, excluding the goods specified in the Schedule below which are imported under the Wage Earner Scheme, from 50% of the customs-duties chargeable thereon :

Schedule

1. Spices.
2. Cigarette paper in sheets for the manufacture of paper biri.
3. Hops, malt and yeast.
4. Textiles, all sorts including fents.
5. Crockeries and cutleries.
6. Billets, wire rods, nail wire, M.S. plates and sheets.
7. Medicinal herbs and crude drugs.
8. Packing materials and spares.
9. Cotton yarn of below 80 counts.

10. Corrugated iron sheets.
11. Mild steel bars, rods and rounds of 2" diameter and below.
12. Cast iron plates.
13. Iron and steel castings, forgings, stampings, steel chains and forged steel balls.
14. Pre-fabricated structure.
15. Unworked or unfabricated window or door sections in length.
16. Galvanised iron pipes up to 3" diameter.
17. Coconut (Copra) oil.
18. Marble chips and powder.
19. White and coloured cements.
20. Carbon including carbon blacks.
21. Locks and hinges.
22. Bamboos.
23. Tiles.
24. Buttons.
25. Make up materials, all sorts.
26. Perfumery, cosmetics and toilet preparations.
27. Glass sheets.
28. Bulb for torch lights.
29. Plastic sheets.
30. Yarn of man-made fibres.
31. Nylon twine, cordage, ropes and cables, plaited or not.

By order of the President
TABARAK ALI
Joint Secretary.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 164-L/80/552/Cus.—In exercise of the powers conferred by subsection (7) of section 25 of the Customs Act, 1969 (IV of 1969), the Government is pleased to fix the tariff value as shown in column (3) of the table below for the goods specified in column (2) of the said table:

TABLE

Sl. No. (1)	Description. (2)	Tariff value. (3)
A. COTTON FABRICS (85% OR MORE BY WEIGHT OF COTTON):		
1	Long Cloth :	
	(a) of a width up to 36" ..	.. Taka 5.00 per linear yard.
	(b) of a width above 36" ..	.. Taka 6.00 per linear yard.
2	Poplin :	
	(a) of a width up to 36" ..	.. Taka 7.00 per linear yard.
	(b) of a width above 36" ..	.. Taka 8.50 per linear yard.
3	Cambric :	
	(a) of a width up to 36" ..	.. Taka 5.00 per linear yard.
	(b) of a width above 36" ..	.. Taka 6.25 per linear yard.
4	Drill, gabardin and other fabrics of similar nature :	
	(a) of a width up to 36" ..	.. Taka 8.75 per linear yard.
	(b) of a width above 36" ..	.. Taka 11.00 per linear yard.
5	Jeans, broken jeans, twill and other fabrics of similar nature :	
	(a) of a width up to 45" ..	.. Taka 25.00 per linear yard.
	(b) of a width above 45" ..	.. Taka 37.50 per linear yard.
6	Mull, organdie, lawn and similar other fabrics :	
	(a) of a width up to 45" ..	.. Taka 10.00 per linear yard.
	(b) of a width above 45" ..	.. Taka 12.50 per linear yard.

(1)	(2)	(3)
7 Flannel :		
(a)	of a width up to 36" ..	.. Taka 10.50 per linear yard.
(b)	of a width above 36" ..	.. Taka 13.00 per linear yard.
8 Corduroy :		
(a)	of a width up to 45" ..	.. Taka 25.00 per linear yard.
(b)	of a width above 45" ..	.. Taka 37.50 per linear yard.
9 Furnishing sheeting, curtain and similar fabrics :		
(a)	of a width up to 45" ..	.. Taka 25.00 per linear yard.
(b)	of a width above 45" ..	.. Taka 37.50 per linear yard.
B. COTTON AND SYNTHETIC BLENDED FABRICS (LESS THAN 85% BY WEIGHT OF COTTON):		
1 Shirtings and similar purpose fabrics :		
(a)	of a width up to 45" ..	.. Taka 11.00 per linear yard.
(b)	of a width above 45" ..	.. Taka 16.50 per linear yard.
2 Suitings and similar purpose fabrics :		
(a)	of a width up to 56" ..	.. Taka 26.00 per linear yard.
(b)	of a width above 56" ..	.. Taka 39.00 per linear yard.
3 Furnishing sheeting, curtain and similar purpose fabrics :		
(a)	of a width up to 45" ..	.. Taka 25.00 per linear yard.
(b)	of a width above 45" ..	.. Taka 37.50 per linear yard.
C. 100% SYNTHETIC FABRICS :		
1 Saree and similar other fabrics :		
(a)	Plain weave of crepe ..	.. Taka 11.00 per linear yard.
(b)	Georgette ..	.. Taka 20.00 per linear yard.
(c)	Chiffon ..	.. Taka 20.00 per linear yard.

(1)	(2)	(3)
2 Suiting and similar other fabrics :		
(a) of a width up to 56"	Taka 25·00 per linear yard.
(b) of a width above 56"	Taka 37·50 per linear yard.
3 Furnishing sheeting and similar other fabrics :		
(a) of a width upto 45"	Taka 25·00 per linear yard.
(b) of a width above 45"	Taka 37·50 per linear yard.
D. WOOLLEN AND WOOLLEN BLENDED WITH SYNTHETIC FABRICS :		
1 Woollen suitings :		
(a) of a width up to 56"	Taka 40·00 per linear yard.
(b) of a width above 56"	Taka 60·00 per linear yard.
2 Woollen fabrics other than suitings :		
(a) of a width up to 56"	Taka 30·00 per linear yard.
(b) of a width above 56"	Taka 45·00 per linear yard.
3 Woollen and synthetic blended suiting fabrics :		
(a) of a width up to 56"	Taka 30·00 per linear yard.
(b) of a width above 56"	Taka 45·00 per linear yard.
4 Woollen and synthetic blended fabrics other than suitings :		
(a) of a width up to 56"	Taka 25·00 per linear yard.
(b) of a width above 50"	Taka 37·50 per linear yard.

Note—Fabrics not fully covered by any description given above shall be subject to assessment on the basis of the tariff value fixed for the fabrics or the nearest description.

By order of the President
 TABARAK ALI
 Joint Secretary.

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 165-L/80/553/Cus.—In exercise of the powers conferred by sub-section (7) of section 25 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following amendment in its Notification No. S.R.O. 56-L/80/527/Cus., dated the 25th February, 1980, namely:—

In the aforesaid Notification, for the words and figures "Taka 84.00 per kg." and "Taka 110.00 per kg." the words and figures "Taka 42.00 per kg." and "Taka 55.00 per kg." shall respectively be *substituted* and shall be deemed always to have been so substituted.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(3)Cus I/80)]

(Customs and Sales Tax)

NOTIFICATION

Dacca, the 7th June 1980

No. S. R. O. 166-L/80/554/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to direct that the goods specified in column I of the Table below shall be exempt from so much of customs-duties leviable thereon as is in excess of the rates specified in column 2 and from the whole of sales tax leviable thereon, provided that—

- (i) the goods are consigned to the Government, a foreign voluntary relief organisation registered with the Ministry of Relief and Rehabilitation, an international relief organisation, the Bangladesh Red Cross Society or a local voluntary organisation registered with the Department of Social Welfare;
- (ii) a certificate issued by the Secretary, Ministry of Relief and Rehabilitation or any other officer of that Ministry not below the rank of a Deputy Secretary to the Government authorised in this behalf is produced to the concerned Collector of Customs to the effect that the goods are *bona fide* relief materials received as donations for free distribution among the distressed population and are essential for relief operations in Bangladesh and will not be sold or disposed of in any manner other than free distribution; and
- (iii) the receiving or importing agency furnishes an undertaking to the concerned Collector of Customs binding itself to pay the duty and taxes leviable on the goods in the event of such goods being used for any purpose other than for free distribution.

TABLE

Description of Goods.	Rate of duty.
(1)	(2)
1. Foodgrains, high protein food, edible oil, biscuits, canned food, fish concentrates, milk food, milk powder and baby food.	Nil.
2. Clothings, blankets, tents and house-hold utensils ..	Nil.
3. Medicines, medical apparatus and appliances and hospital equipments.	Nil.
4. Seeds, fertilizers, livestock, pesticides, poultry, pumps, tractors, power tillers and other agricultural equipments.	Nil.
5. Tubewell materials, hand pumps, pipes and pump accessories and engines.	Nil.
6. C. I. Sheets, plastic sheets, polythene sheets, timber, cement, clamps, screws, bolts and house-building materials.	50% of the chargeable rates.
7. Nylon twine, fishing boats, tar, cotton yarn, dyes, chemicals and weavers' tools and materials.	50% of the chargeable rates.
8. Radio trans-receivers with the permission of the Telegraph and Telephone Board.	50% of the chargeable rates.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(3)-Cus-I/80]

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dacca, the 7th June 1980

No. S. R. O. 167-L/80/555/Cus.—In exercise of the powers conferred by section 5 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to direct that until further orders a Deputy Collector of Customs shall exercise all the powers of a Joint Collector of Customs under the Act and an Assistant Collector of Customs in the New National Scale of Taka 1400—75—2225 shall exercise all the powers of a Deputy Collector of Customs under the Act.

TABARAK ALI

Member (Customs).

[C. No. 1(3)Cus-I/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 168-L/80/556/Cus.—In exercise of the powers conferred by section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to make the following amendments in its Notification No. S.R.O. 57-L/80/521/Cus., dated the 25th January, 1980, namely:—

In the aforesaid Notification,—

- (a) for the citation, clauses (a) and (b), and paragraph 2 the following shall be substituted, namely:—

“In exercise of the powers conferred by clause (b) of section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to authorise the delivery, without payment of so much of customs-duties chargeable thereon as is in excess of 10% *ad valorem*, in case of goods specified in Annex I and 25% *ad valorem* in case of goods specified in Annex II and imported by a manufacturer approved by the Director of Drugs Administration, Government of the People's Republic of Bangladesh, for manufacture of Pharmaceutical products.”; and

- (b) Annex III shall be omitted.

By order of the Board

S. M. AKRAM

First Secretary.

[C.No.1(3)Cus-I/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 169-L/80/557/Cus.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 116-L/78/413/D/Cus., dated the 24th May, 1978, the National Board of Revenue is pleased to authorise repayment of the customs-duties paid in excess of 10 per cent *ad val.* on the importation of raw materials and components used in the building, fitting, repairing or refitting of ships, boats, floating structures and other vessels, whether self-propelled or not, designed primarily for the conveyance of persons or goods or both persons and goods by sea or by inland navigation by private shipyards, subject to the following conditions, namely:—

- (i) the importers have been approved by the National Board of Revenue as licenced manufacturers under the proviso to item 31 of the Ministry of Finance (Revenue Division) Notification (Sales Tax) No. 7, dated the 27th June, 1951;
- (ii) the importers of the raw materials and components shall declare, at the time of import, that the materials and components have been imported for use in the building, fitting, repairing or refitting of ships,

boats, floating structures or other vessels, whether self-propelled or not, designed primarily for the conveyance of persons or goods or both persons and goods by sea or by inland navigation;

- (iii) the declaration referred to in paragraph (ii) shall be submitted to the Collector of Customs; and
- (iv) the importer shall, within 180 days of the date of clearance, claim from the Collector of Customs refund of the customs-duties paid on the imported materials and components, the claim being supported by a certificate in the form set out below issued by the Director General, Deputy Director General, or the Director of Industries of the Department of Industries.

FORM

CERTIFICATE

I,, Director General/Deputy Director General/Director, Department of Industries, am satisfied that the materials (details to be given) on which duty has been paid by the importer under bill of entry No., dated have been used for the building/repairing or refitting of ships/boats/floating structures or other vessels designed primarily for the conveyance of persons or goods by sea or by inland navigation.

Singnature

Date:

Designation

S. M. AKRAM

First Secretary.

[C. No. 1(3)-Cus-I/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 170-L/80/558/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the Third Schedule thereof, and in supersession of the Passengers (Non-tourists) Baggage (Import) Rules, 1978, the National Board of Revenue is pleased to make the following rules, namely:—

THE PASSENGERS (NON-TOURISTS) BAGGAGE (IMPORT) RULES, 1980.

1. (1) These rules may be called the Passengers (Non-tourists) Baggage (Import) Rules, 1980.

(2) They shall not apply to those passengers to whom the Privileged Persons Baggage Rules, 1974, and the Pilgrims Baggage (Import) Rules, 1977, apply.

(3) They shall come into force on the 7th day of June, 1980.

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

- (a) "baggage" means used or new personal wearing apparel and other personal and household effects of a passenger, provided that such articles are not for sale or exchange and are imported for his personal use, or for the use of the members of his family, or for making gift, whether such articles are exempt from customs duties or not;
- (b) "personal and household effects" means articles ordinarily required by a passenger for his personal and household use but does not include airconditioners, video cassette recorders, video cassette tapes, bathroom fittings, tiles, wall papers, other building materials or fixtures, photocopying machine, photo enlargers, cyclostyling machines and other office equipments or machines; and
- (c) "Schedule" means the schedule annexed to these rules.

3. A passenger may, in addition to the allowance specifically allowed to him under these rules, be allowed to import on his person or in his baggage goods specified in the Schedule free of customs duties.

4. Subject to the provisions of these rules, a passenger earning foreign exchange abroad and arriving after a continuous stay outside Bangladesh for any period specified in column 2 of the table below, shall be allowed to import personal and household effects up to the aggregate value shown in column 3 thereof:

TABLE

Sl. No.	Duration of stay abroad	Aggregate value
(1)	(2)	(3)
1.	Exceeding fifteen days but not exceeding three months	Taka three thousand only
2.	Exceeding three months but not exceeding one year	Taka five thousand only (once in a calendar year)
3.	Exceeding one year but not exceeding three years	Taka eight thousand only
4.	Exceeding three years	Taka ten thousand only

Provided that—

- (i) subject to the value ceiling in column 3 of the table, articles of *bona fide* baggage not specified in the list under clause (ii) shall be cleared without payment of customs duties and taxes;
- (ii) subject to the value ceiling in column 3 of the table,—
- (a) a passenger may import one or more articles of the following list on payment of fifty per cent of the effective rate of customs-duties and sales tax leviable thereon:

List

1. Television set.
 2. Refrigerator.
 3. Deep Freezer.
 4. Washing Machine.
 5. Cooking Range.
 6. Radiogram.
 7. Portable Three-in-One.
 8. Non-portable Cassette or Tape Recorder.
 9. Amplifier or Speaker.
 10. Knitting Machine.
 11. Portable Type Writer.
 12. Domestic Sewing Machine (Electrical).
- (b) a passenger may import one or more articles of the following list on payment of seventy-five per cent of the effective rate of customs-duties leviable thereon:

List

1. Non-portable Three-in-One.
 2. Music Centre.
 3. Movie Camera (8 milli metre only).
 4. Movie Projector (8 milli metre only).
 5. Dish Washer.
- (iii) import of any of the items in the list under clause (ii) shall be allowed only once in three years;
- (iv) not more than one unit of any of the articles specified in the list under clause (ii) shall be allowed and all other goods shall be in reasonable quantity for personal or family's use;
- (v) a passenger arriving after a second visit of a duration exceeding fifteen days in the same calendar year shall be allowed to import goods worth Taka one thousand five hundred only. For any other subsequent visits in the same calendar year, no allowance will be admissible under this rule;
- (vi) the earning of the husband shall not be considered as the earning of the wife and *vice versa*;
- (vii) for counting the duration of stay abroad, the date of departure shall be included but the date of arrival shall be excluded;
- (viii) any article including the articles specified in the list under clause (ii), if not covered by the concessions admissible under these rules, shall be liable to normal customs duty and sales tax and shall also be subject to the import trade control and other regulations in force.

5. Notwithstanding anything contained in these rules, children up to eighteen years of age shall be treated as dependent upon their parents, whether travelling with them or independently, and shall not be entitled to import free of duty anything other than reasonable quantities of personal wearing apparel and clothing accessories.

6. Notwithstanding the provisions of these rules, officers and crew of aircraft arriving from foreign airports after their flight-duty shall be allowed to import only their wearing apparel and personal items of daily use taken at the time of departure from Bangladesh.

7. The crew and officers of vessels arriving from foreign ports shall be entitled to the concessions admissible under rule 4 if they are signed off, provided that in one calendar year the aggregate baggage concessions shall not exceed Taka six thousand only.

8. Where an officer of customs requires any passenger to make a declaration in writing relating to the goods imported by him; such passenger shall not be entitled to any baggage concession under these rules unless he makes such a declaration.

9. Concessions under these rules are applicable to accompanied as well as unaccompanied baggage, or both taken together. In case a passenger has unaccompanied baggage to follow he should declare to this effect on arrival in 'A' Form. The unaccompanied baggage shall be shipped within sixty days of his arrival. On satisfactory grounds, however, this time limit may be extended to three months by the Assistant Collector of Customs and to four months by the Deputy Collector of Customs concerned.

10. If in any case the baggage of a passenger arrives in any customs-station before the arrival of the passenger, such goods shall be detained till the arrival of the passenger, and the case shall be disposed of after his arrival under the provisions of these rules.

11. If a passenger has not declared his unaccompanied baggage in 'A' Form on arrival, on satisfactory grounds he may be allowed to make a declaration within seven days by the Assistant Collector of Customs and within fifteen days by the Deputy Collector of Customs having jurisdiction over the customs-station.

12. No passenger shall be entitled to the exemption or concessions admissible under these rules unless he makes his or her passport available to the appropriate officer for examination and for making appropriate entries as required under these rules at the time of customs clearance:

Provided that the authorised Assistant Collector of Customs may allow prior examination of, and entry on, the passport if he is satisfied that the passenger's passport cannot be made available for sufficient reasons, at the time of actual clearance of the goods, and the documents are made available to show that goods have already been shipped or booked.

THE SCHEDULE

[See rule 3]

- (1) The following articles for personal use only :—
- (i) articles of wearing apparel and clothing accessories;
 - (ii) hand bags and travel goods in use;
 - (iii) personal jewellery and imitation jewellery of value not exceeding Taka five thousand, provided such jewellery is reasonable and commensurate with the circumstances in each case;
 - (iv) prizes, medals and trophies earned for distinction in sports, arts, culture, literature and science;
 - (v) other articles of personal adornment, toilet requisites and one electric shaver, in use;
 - (vi) one watch and one traveller's clock;
 - (vii) spectacles and other physical aids, in use;
 - (viii) one invalid chair in use;
 - (ix) one paramulator or gocart and toys in reasonable quantities if in the use of an accompanying child;
 - (x) one cigarette lighter, two fountain pens, one penknife and similar objects of personal use normally carried in the hand bag or on person;
 - (xi) one electric smoothing iron;
 - (xii) one electric hair dryer in use for ladies;
 - (xiii) 200 cigarettes or 50 cigars or $\frac{1}{2}$ pound of manufactured tobacco or assortment of cigarettes, cigars and manufactured tobacco not exceeding $\frac{1}{2}$ pound in weight;
 - (xiv) $\frac{1}{2}$ pint of perfumed spirits and toilet waters, of which not more than $\frac{1}{2}$ pint is to be perfumed spirits;
 - (xv) foodstuffs of a value not exceeding Taka one hundred only;
 - (xvi) for a foreign national one bottle or up to $\frac{1}{2}$ gallon of spirituous beverages, that is, spirits, wines and beers;
 - (xvii) games and sports requisites in actual use excluding firearms but including an air gun;
 - (xviii) one portable camera for still photography and 12 plates or 5 rolls of films;
- (2) used articles including personal and household effects which were previously taken out of Bangladesh by the passenger with the intention of bringing them back to Bangladesh and in respect of which he obtained an export certificate from the appropriate officer of customs at the time of his departure;

- (3) reasonable quantities of articles for making gifts or to give as souvenirs subject to the limit that the aggregate value of such goods does not exceed Taka five hundred only if the duration of stay abroad is less than three months, or Taka one thousand only if the duration of stay abroad exceeds three months.

MAHBUBUR RAHMAN

First Secretary (Customs).

[C.No.6(7)NBR(Cus.III)/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 171-L/80/559/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 17 of the Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely:—

THE TRANSFER OF RESIDENCE (BAGGAGE) RULES, 1980

1. (1) These rules may be called the Transfer of Residence (Baggage) Rules, 1980.
- (2) They shall come into force on the 7th June, 1980.
2. In these rules, unless there is anything repugnant in the subject or context,—
 - (a) “baggage” means at least one year old and used wearing apparel and other personal or household effects of a passenger, provided that such articles are not for sale or exchange and are imported for his personal use, or for the use of the members of his family;
 - (b) “transfer of residence” means *bona fide* transfer of residence to Bangladesh from abroad after stay for a minimum period of three years outside Bangladesh;
 - (c) “personal and household effects” means articles ordinarily required by a passenger for his personal and household use but does not include video cassette recorders, video cassette tapes, bathroom fittings, tiles, wall papers, sanitary fittings and other building materials or fixtures, consumable stores, articles of stocks in trade, photocopying machines, photo enlargers, cyclostyling machines and other office equipments or machines.
3. On *bona fide* transfer of residence personal and household effects of a passenger not exceeding the aggregate purchase price of Taka 30,000.00 shall be allowed to be cleared under these rules:

Provided that—

- (i) such person has been residing abroad for a minimum period of three years immediately preceding the date of his arrival in Bangladesh;
- (ii) such person is transferring his residence to Bangladesh for a minimum stay of one year;

(iii) such person makes a true and correct declaration in the Form annexed herewith before an officer of Customs not below the rank of Superintendent of Customs that the goods have been in his or his family's possession and use for not less than one year and examination of the goods and relevant documents establishes this fact to the satisfaction of the concerned Assistant Collector of Customs;

(iv) subject to the value ceiling provided in this rule,—

(a) articles specified in the list below shall be liable to fifty per cent. of the effective rates of customs-duties and sales tax leviable thereon, namely:—

List

1. Television set.
2. Refrigerator.
3. Deep Freezer.
4. Washing Machine.
5. Cooking Range.
6. Radiogram.
7. Portable Three-in-One.
8. Non-portable Cassette or Tape Recorder.
9. Amplifier or Speaker.
10. Knitting Machine.
11. Portable Type Writer.
12. Domestic Sewing Machine (Electrical).

(b) articles specified in the list below shall be liable to seventy-five per cent. of the effective rate of customs-duties leviable thereon, namely:—

List

1. Airconditioner.
2. Non-portable Three-in-One.
3. Music Centre.
4. Movie Camera (8 milli metre only).
5. Movie Projector (8 milli metre only).
6. Dish Washer;

- (c) any article not specified in the lists under (a) and (b) above when imported as *bona fide* baggage on transfer of residence shall be cleared free of customs-duties and sales tax subject to the fulfilment of other conditions;
- (v) not more than one unit of any of the items listed under clause (iv) of the proviso shall be allowed per family;
- (vi) all other goods shall be in reasonable quantity for personal use or use of his family; and
- (vii) any article not covered under the provisions of these rules shall be cleared on payment of the customs-duties and sales tax leviable thereon and shall also be subject to import trade control and other regulations.

4. Notwithstanding anything contained in these rules, motor cars, motor cycles or other motor vehicles, watercrafts, firearms, ammunitions, cinematograph films of standard width, electric motors or pumps shall not be imported under these rules.

5. For the purposes of clause (b) of rule 2, short visits, if any, paid by the person concerned to Bangladesh during the aforesaid period of three years shall be condoned by the Collector of Customs if the total duration of stay on these visits to Bangladesh does not exceed two months, and the benefits under these rules have not been claimed or availed of in any of the aforesaid visits.

6. If a passener has unaccompanied baggage to follow concessions under these rules shall, subject to the provisions of rule 3, also be admissible to his unaccompanied baggage:

Provided that such unaccompanied baggage shall be shipped within sixty days of his arrival. On satisfactory ground, however, this time limit may be extended to three months by the Assistant Collector of Customs and to four months by the Deputy Collector of Customs concerned.

FORM OF DECLARATION

Declaration by the passenger in respect of personal and household effects imported under the Transfer of Residence (Baggage) Rules, 1980.

Name of customs-station.....

I hereby declare that the undermentioned articles are my personal and household effects and that—

- (a) they have been in my possession and use for not less than one year,
- (b) they are intended solely for use by me and members of my family and are not intended to be given to any other person, exchanged or sold,
- (c) I have resided continuously/with breaks (if any), outside Bangladesh since..... (give date),

(d) (i) I am transferring my residence to Bangladesh for following reasons:

.....

(ii) it is my intention to reside in Bangladesh for.....years.

(Cross out the words not required)

Sl. No.	Description of goods.	Numbers or quantity.	Date and place of purchase.	Purchase price of article.
1	2	3	4	5

Declared before me this
day of.....19.....

*Deputy Collector of Customs/
Assistant Collector of Customs/
Superintendent of Customs.*

(Seal)

Signature of the Passenger.....

Full name and address.....

Passport No.

Date.....

[Note : Under section 156(1)(70) of the Customs Act, 1969 (IV of 1969), heavy penalties are involved for making false declaration or falsely answering questions].

MAHBUBUR RAHMAN,
First Secretary (Customs).

NOTIFICATION

Dacca, the 7th June 1980

No. S. R. O. 172-L/80/560/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to direct that the goods specified in the Schedule below, when imported under the Passengers (Non-tourists) Baggage (Import) Rules, 1980, or the Transfer of Residence (Baggage) Rules, 1980, shall be exempt from 50% of the effective rate of customs-duties chargeable thereon.

THE SCHEDULE

1. Television set.
2. Refrigerator.
3. Deep Freezer.
4. Washing Machine.
5. Cooking Range.
6. Radiogram.
7. Portable Three-in-One.
8. Non-portable Cassette or Tape Recorder.
9. Amplifier or Speaker.
10. Knitting Machine.
11. Portable Type Writer.
12. Domestic Sewing Machine (Electrical).

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 6(7) NBR (Cus. III)/80]

NOTIFICATION

Dacca, the 7th June 1980.

No. S.R.O. 173-L/80/561/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to direct that the goods specified in the Schedule below, when imported under the Passengers (Non-tourists) Baggage (Import) Rules, 1980 or the Transfer

of Residence (Baggage) Rules, 1980, shall be exempt from 25% of the effective rate of customs-duties leviable thereon :

THE SCHEDULE

1. Non-portable Three-in-One.
2. Music Centre.
3. Movie Camera (8 milli metre only).
4. Movie Projector (8 milli metre only).
5. Dish Washer.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 6(7)NBR(Cus.III)/80]

NOTIFICATION

Dacca, the 7th June 1980

No. S.R.O. 174-L/80/562/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to direct that airconditioners when imported under the Transfer of Residence (Baggage) Rules, 1980, shall be exempt from 25% of the effective rate of customs-duties leviable thereon.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 6(8)NBR(Cus.III)/80]