

Bangladesh



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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE
Internal Resources Division
(*Narcotics and Liquor*)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 183-L/81/1-N&L.—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909), the Government is pleased to make the following further amendments in the Notification No. 427 F.T., dated the 25th March, 1950, with effect on and from the 6th June, 1981, namely:—

In the aforesaid Notification, in the Schedule,—

(1) in part I,—

(a) against entry (i), in column II, for the word and figure "Taka 20·00" the word and figure "Taka 35·00" shall be substituted;

(b) against entry (ii), in column II, for the word and figure "Taka 80·00" the word and figure "Taka 110·00" shall be substituted.

(2) in part II, against entry (ii), in column II, for the word and figure "Taka 250·00" the word and figure "Taka 350·00" shall be substituted.

By order of the President
TABARAK ALI
Joint Secretary.

(1393)

Price: Taka 2·50

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 184-L/81/2-N&L.—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909), and in supersession of this Ministry's Notification No. S.R.O. 155-L/80/4-N&L, dated the 7th June, 1980, the Government is pleased to fix, with effect on and from the 6th June, 1981, a duty on country spirit when transported from any distillery or warehouse in Bangladesh to the premises of a licensed retail vendor at the rates specified below :—

| Area. | Strength. | Rate of duty. |
|--|-------------------------------------|---------------------|
| (a) Whole of Bangladesh except tea garden areas. | 30 u.p. } 40 u.p. } 60 u.p. } | Taka 150.00 per LPG |
| (b) Tea garden areas | 70 u.p. | Taka 60.00 per LPG |

By order of the President
TABARAK ALI
Joint Secretary.

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 185-L/81/3-N&L.—In exercise of the powers conferred by section 86 of the Excise Act, 1909 (Ben. Act V of 1909), the Government is pleased to make the following further amendment in the Rules published under Notification No. 423-F.T., dated the 24th March, 1950, with effect on and from the 6th June, 1981, namely :—

In the said Rules, for the word and figure "Taka 25.00" the word and figure "Taka 50.00" shall be substituted.

By order of the President
TABARAK ALI
Joint Secretary.

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 186-L/81/4-N&L.—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909) and in supersession of all other notifications issued in this behalf, the Government is pleased to impose a duty on Ganja at the rate of Taka 410.00 per seer with effect on and from the 6th June, 1981, when transported from a warehouse to the premises of a licensed retail vendor of Ganja.

By order of the President
TABARAK ALI
Joint Secretary.

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 187-L/81/5-N&L.—In exercise of the powers conferred by sub-section (1) of section 27 of the Excise Act, 1909 (Ben. Act V of 1909), and in supersession of all other notifications issued in this behalf, the Government is pleased to impose a duty on Bhang at the rate of Taka 35.00 per seer with effect on and from the 6th June, 1981, when transported from a warehouse to the premises of a licensed retail vendor of Bhang.

By order of the President

TABARAK ALI

Joint Secretary.

(Customs)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 188-L/81/639/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. No. S. R. O. 172-L/80/560/Cus., dated the 7th June, 1980.
2. No. S. R. O. 173-L/80/561/Cus., dated the 7th June, 1980.
3. No. S. R. O. 174-L/80/562/Cus. dated the 7th June, 1980.
4. No. S. R. O. 186-L/80/564/Cus., dated the 12th June, 1980.
5. No. S. R. O. 83-L/81/628/Cus., dated the 19th March, 1981.

By order of the President

A. K. M. WALIUL ISLAM

*Joint Secretary.**(Budget 1981-82)*

(Customs and Sales Tax)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 189-L/81/640/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 this Ministry's Notification No. S. R. O. 112-L/81/633/Cus., dated the 9th April, 1981.

By order of the President

A. K. M. WALIUL ISLAM

Joint Secretary.

(Customs)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 190-L/81/641/Cus.—In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to rescind its Notification No. S. R. O. 169-L/80/557/Cus., dated the 7th June, 1980.

ABDUL QUAYUM

Second Secretary.

(Budget 1981-82)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 191-L/81/642/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following further amendments in this Ministry's Notification No. S.R.O. 161-L/80/549/Cus., dated the 7th June, 1980, namely:—

In the aforesaid Notification, in the Table,—

- (1) for Tariff Heading 08.05 in column (1) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely:—

“08.05 Betel nuts 125% *ad val.*”;

- (2) for Tariff Heading 09.10 in column (1) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely:—

“09.10 (i) Thyme, saffron and bay leaves; other spices excluding ‘Tej Pata’ and ginger .. 75% *ad val.*”

(ii) Ginger Nil.”

- (3) after Tariff Heading 15.08 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely:—

“15.10 Fatty acid (Palm oil) 100% *ad val.*”;

- (4) against Tariff Heading 22.03 in column (1), in column (3), for the figure and words “100% *ad val.*” the figure and words “125% *ad val.*” shall be substituted;

- (5) against Tariff Heading 22.04 in column (1), in column (3), for the figure and words “125% *ad val.*” the figure and words “150% *ad val.*” shall be substituted;

- (6) against Tariff Heading 22.05 in column (1), in column (3), for the figure and words "125% *ad val.*" the figure and words "150% *ad val.*" shall be substituted ;
- (7) against Tariff Heading 22.06 in column (1), in column (3), for the figure and words "125% *ad val.*" the figure and words "150% *ad val.*" shall be substituted ;
- (8) against Tariff Heading 22.07 in column (1), in column (3), for the figure and words "125% *ad val.*" the figure and words "150% *ad val.*" shall be substituted ;
- (9) Tariff Heading 22.09 in column (1) and the entries relating thereto in columns (2) and (3) shall be omitted ;
- (10) after Tariff Heading 24.01 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely :—
- "25.01 Common salt falling under sub-head A .. Nil.";
- (11) against Tariff Heading 27.01 in column (1), in column (3), for the figure and words "5% *ad val.*" the figure and words "7½% *ad val.*" shall be substituted ;
- (12) against Tariff Heading 27.02 in column (1), in column (3), for the figure and words "5% *ad val.*" the figure and words "7½% *ad val.*" shall be substituted ;
- (13) against Tariff Heading 27.03 in column (1), in column (3), for the figure and words "5% *ad val.*" the figure and words "7½% *ad val.*" shall be substituted ;
- (14) against Tariff Heading 27.04 in column (1), in column (3), for the figure and words "5% *ad val.*" the figure and words "7½% *ad val.*" shall be substituted ;
- (15) for Tariff Heading 40.11 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted namely :—
- "40.11 (i) Rubber tyres and tubes used exclusively for aeroplanes Nil.
- (ii) Rubber tyres and tubes used exclusively in tractors 15% *ad val.*
- (iii) Rubber tyres and tubes used in motor cycles, motor scooters and auto-rickshaws 35% *ad val.*
- (iv) Rubber tyres and tubes used in bi-cycles and cycle rickshaws .. 50% *ad val.*
- (v) Rubber tyres and tubes in motor cars, trucks and buses 75% *ad val.*";

- (16) for Tariff Heading 48.01 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted* namely:—
- “48.01 (i) Carbonising tissue paper and filter paper .. 50% *ad val.*
 (ii) Blotting paper 15% *ad val.*”;
- (17) Tariff Heading 48.02 in column (1) and the entries relating thereto in columns (2) and (3) shall be *omitted*;
- (18) after Tariff Heading 48.15 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be *inserted*, namely:—
- “49.10 Calendar 50% *ad val.*”;
- (19) for Tariff Heading 49.11 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—
- “49.11 (i) Printed matter excluding diary falling under sub-head B 125% *ad val.*
 (ii) Diary 50% *ad val.*”;
- (20) against Tariff Heading 51.01 in column (1), in column (3), for the figure and words “60% *ad val.*” the figure and words “50% *ad val.*” shall be *substituted*;
- (21) against Tariff Heading 51.03 in column (1), in column (3), for the figure and words “60% *ad val.*” the figure and words “50% *ad val.*” shall be *substituted*;
- (22) for Tariff Heading 55.09 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—
- “55.09 (i) Umbrella grey cloth in pieces not more than 49 inches in width with edge borders $\frac{1}{8}$ inch to $\frac{3}{8}$ inch on both sides, a blank space from $\frac{3}{4}$ inch to 1 inch or over after the edge border and a design border after blank space ranging from $\frac{3}{4}$ inch to 1 inch or over 35% *ad val.*
 (ii) Umbrella cloth dyed fast black, not more than 49 inches in width, with edge border $\frac{1}{8}$ inch to $1\frac{1}{4}$ inch on one side or both sides, a blank space after the edge border or the edge from $\frac{3}{4}$ inch to 1 inch or over and design border or borders after the blank space to range from $\frac{3}{4}$ inch to 1 inch or $1\frac{1}{4}$ inch 25% *ad val.*
 (iii) Tyre fabric imported by the manufacturer of tyres 50% *ad val.*”

- (iv) Fabrics for the manufacture of typewriter ribbons 25% *ad val.*
- (v) Fabrics containing 85% or more by weight of cotton and in which the average count of yarn is less than 57s falling under sub-heads A and B but excluding jeans, broken jeans, twill, denim, corduroy, sheeting of width exceeding 45", bedsheeting of width exceeding 45", furnishing and upholstery 40% *ad val.*
- (vi) Fabrics containing 85% or more by weight of cotton in which the average count of yarn is 57s or more but excluding jeans, broken jeans, twill, denim, corduroy, sheeting of width exceeding 45", bedsheeting of width exceeding 45", furnishing and upholstery fabrics 150% *ad val.*
- (vii) Jeans, broken jeans, twill, denim, corduroy, sheeting of width exceeding 45", bedsheeting of width exceeding 45", furnishing and upholstery fabrics containing 85% or more by weight of cotton .. 125% *ad val.*
- (viii) Fabrics containing less than 85% by weight of cotton falling under sub-heads C and D 225% *ad val.*

Explanation:—For this purpose,—

- (1) 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;
- (2) in case of pile fabrics, the count of the pile yarn shall be ignored for the purpose of determining the average count of yarn in the fabrics.”;
- (23) against Tariff Heading 56.05 in column (1), in column (3), for the figure and words “60% *ad val.*” the figure and words “50% *ad val.*” shall *substituted*;
- (24) against Tariff Heading 56.06 in column (1), in column (3), for the figure and words “60% *ad val.*” the figure and words “50% *ad val.*” shall be *substituted*;

- (25) for Tariff Heading 58.04 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted namely:—

“58.04 Woven pile fabrics and chenille fabrics of cotton falling under, sub-head B:

- | | |
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| (i) Fabrics containing not less than 85% by weight of cotton in which the average count of yarn is less than 57s excluding jeans, broken jeans, twill, denim, corduroy, sheeting of width exceeding 45", bedsheeting of width exceeding 45", furnishing and upholstery | 40% ad val. |
| (ii) Fabrics containing not less than 85% by weight of cotton in which the average count of yarn is 57s or more excluding jeans, broken jeans, twill, denim, corduroy, sheeting of width exceeding 45", bedsheeting of width exceeding 45", furnishing and upholstery | 150% ad val. |
| (iii) Fabrics containing 85% or more by weight of cotton, namely, jeans, broken jeans, twill, denim, corduroy, sheeting of width exceeding 45", bedsheetings of width exceeding 45", furnishing and upholstery | 125% ad val. |
| (iv) Fabrics containing less than 85% by weight of cotton | 225% ad val. |
| (v) Other fabrics falling under sub-heads C and D | 225% ad val.”; |

- (26) for Tariff Heading 73.29 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

- | | |
|--|---------------|
| “73.29 (i) Chain and parts thereof, of iron or steel for exclusive use in bi-cycles and cycle rickshaw | 15% ad val. |
| (ii) Chain and parts thereof, of iron or steel, for exclusive use in motor cycle and motor scooter | 50% ad val.”; |

- (27) after Tariff Heading 73.32 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely:—

“73.35 Springs and leaves for springs for automotive vehicles.. 100% ad val.”;

(28) for Tariff Heading 76.02 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

- “76.02 (i) All aluminium conductor and aluminium..35% *ad val.* conductor steel reinforced falling under sub-head A.
- (ii) Goods falling under sub-head B excluding..35% *ad val.* aluminium rod.
- (iii) Aluminium rod for manufacture of all..5% *ad val.*”; aluminium conductor and aluminium conductor steel reinforced.

(29) after Tariff Heading 76.11 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be *inserted*, namely:—

“76.12 All aluminium conductor and aluminium..35% *ad val.*”; conductor steel reinforced for electric transmission.

(30) for Tariff Heading 84.18 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

- “84.18 (i) Centrifuges for laboratory use.. .. 50% *ad val.*
- (ii) Water sterilizer 50% *ad val.*”;

(31) for Tariff Heading 84.38 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

- “84.38 (i) Hosiery needles 40% *ad val.*
- (ii) Reeds and wirehealds 50% *ad val.*”;

(32) for Tariff Heading 84.41 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

- “84.41 (i) Domestic sewing machines non-electric .. 35% *adv al.*
- (ii) Parts and components of domestic sewing .. 35% *adv al.*”; machine.

(33) after Tariff Heading 84.51 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be *inserted*, namely:—

“84.53 Computer 50% *ad val.*”;

- (34) for Tariff Heading 85.04, in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

“85.04 (i) Batteries for miners' safety lamps and .. Nil covers and containers thereof.

(ii) Containers including lids and separators..15%*ad val.*”;

- (35) for Tariff Heading 85.15 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

“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% *ad val.*

(iii) Television reception apparatus falling under sub-heads B and C 50% *ad val.*

(iv) Television reception apparatus falling under sub-heads B and C imported in CKD condition 5% *ad val.*

(v) Built-up one-band radio reception set .. 25% *ad val.*

(vi) Radio broadcast receiver incorporating sound recorder or reproducer (Two-in-one) .. 75% *ad val.*

(vii) Spare parts of radio reception apparatus .. 75% *ad val.*”;

- (36) against Tariff Heading 88.02 in column (1), in column (3), for the figure and words “3% *ad val.*” the figure and words “2½% *ad val.*” shall be substituted;

- (37) against Tariff Heading 88.03 in column (1), in column (3), for the figure and words “3% *ad val.*” the figure and words “2½% *ad val.*” shall be substituted;

- (38) after Tariff Heading 88.04 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely:—

“89.01 Sea-going cargo vessel including tanker .. 10% *ad val.*”;

- (39) after Tariff Heading 89.04 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely:—

“90.05 Refracting telescopes 50% *ad val.*

90.06 Astronomical instruments and mountings thereof 50% *ad val.*”;

- (40) after Tariff Heading 90.08 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be inserted, namely :—

| | | | | | | |
|----------------------------|---------------|----|----|----|----|---------------|
| "90.11 } and 90.12 } | } Microscopes | .. | .. | .. | .. | 50% ad val."; |
|----------------------------|---------------|----|----|----|----|---------------|

- (41) for Tariff Heading 90.16 in column (1) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

"90.16 Slide rules, geometry box and biology box .. 15% ad val.";

- (42) against Tariff Heading 90.17 in column (1), in column (3), for the figure and words "15% ad val." the figure and words "10% ad val." shall be substituted ;

- (43) for Tariff Heading 90.19 in column (1) and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

"90.19 (i) Articles falling under sub-head B
 other than artificial limbs 10% ad val.

(ii) Artificial limbs Nil.";

- (44) against Tariff Heading 90.20 in column (1), in column (3), for the figure and words "15% ad val." the figure and words "10% ad val." shall be substituted ;

- (45) against Tariff Heading 92.01 in column (1), in column (3), for the figure and words "100% ad val." the figure and words "75% ad val." shall be substituted ;

- (46) against Tariff Heading 92.02 in column (1) in column (3), for the figure and words "100% ad val." the figure and words "75% ad val." shall be substituted ;

- (47) against Tariff Heading 92.03 in column (1), in column (3), for the figure and words "100% ad val." the figure and words "75% ad val." shall be substituted ;

- (48) against Tariff Heading 92.04 in column (1), in column (3), for the figure and words "100% ad val." the figure and words "75% ad val." shall be substituted ;

- (49) against Tariff Heading 92.05 in column (1), in column (3), for the figure and words "100% ad val." the figure and words "75% ad val." shall be substituted ;

- (50) against Tariff Heading 92.06 in column (1), in column (3), for the figure and words "100% ad val." the figure and words "75% ad val." shall be substituted ;

- (51) against Tariff Heading 92.07 in column (1), in column (3), for the figure and words "100% *ad val.*" the figure and words "75% *ad val.*" shall be *substituted*;
- (52) against Tariff Heading 92.08 in column (1), in column (3), for the figure and words "100% *ad val.*" the figure and words "75% *ad val.*" shall be *substituted*;
- (53) against Tariff Heading 92.10 in column (1), in column (3), for the figure and words "100% *ad val.*" the figure and words "75% *ad val.*" shall be *substituted*;
- (54) after Tariff Heading 92.10 in column (1) and the entries relating thereto in columns (2) and (3), the following new entries shall be *inserted*, namely:—

"92.11 All articles excluding television image and sound recorders or reproducer (V.C.R.) .. 75% *ad val.*";

- (55) for Tariff Heading 92.12 in column (1) and the entries relating thereto in columns (2) and (3), the following shall be *substituted*, namely:—

"92.12 (i) Magnetic film used in the film industry falling under sub-head A 10 Poisha per linear foot.

(ii) Matrices impressed falling under sub-head A 50% *ad val.*

(iii) Magnetic tapes for sound recording falling under sub-head A 75% *ad val.*

(iv) Gramophone record blanks falling under sub-head A 75% *ad val.*

(v) Recordings of recitation from the Holy Quaran falling under sub-head B .. Nil.

(vi) Sound recorded media for the reproduction of speech falling under sub-head B .. Nil.

(vii) Sound recorded gramophone records and magnetic tapes falling under sub-head B excluding video cassettes and tapes .. 75% *ad val.*";

and

- (56) against Tariff Heading 98.15 in column (1), in column (3), for the figure and words "100% *ad val.*" the figure and words "50% *ad val.*" shall be *substituted*.

By order of the President
A. K. M. WALIUL ISLAM
Joint Secretary.

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 192-L/81/643/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969) and in supersession of this Ministry's Notification No. S.R.O. 162-L/80/550/Cus. dated the 7th June 1980, the Government is pleased to exempt the goods specified in column (2) of the Table below and falling within the Tariff Heading 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, provided that these are imported under the Wage Earner Scheme:

TABLE

| Tariff Heading. | Description. | Rate of duty. |
|--|--|--------------------|
| (1) | (2) | (3) |
| 04.03 | Butter | 10% <i>ad val.</i> |
| 09.04 to 09.10 | Spices all sorts, excluding "Tejpata", dry chillies and ginger | 60% <i>ad val.</i> |
| 14.01 | Bamboo | 10% <i>ad val.</i> |
| 15.07 and 15.08 | (i) Soyabean oil | 20% <i>ad val.</i> |
| | (ii) Palm oil | 20% <i>ad val.</i> |
| 15.12 | Vegetable and butter oil | 20% <i>ad val.</i> |
| 25.17 | Marble chips and powder | 60% <i>ad val.</i> |
| 25.23 | White and coloured cement | 50% <i>ad val.</i> |
| 32.09 | Snowoem colour paints | 60% <i>ad val.</i> |
| 39.02 to 39.07 51.01 51.03 | Sanitary and toilet articles including tiles | 75% <i>ad val.</i> |
| 56.05 and 56.06 | Yarn of man-made fibre | 30% <i>ad val.</i> |
| 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> |

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| | | |
|-------|---|---------------------|
| 73.33 | Sewing needles | 75% <i>ad val.</i> |
| 83.02 | Hinges | 50% <i>ad val.</i> |
| 84.52 | Calculating machine falling under sub-head A .. | 75% <i>ad val.</i> |
| 85.06 | Domestic electric fan | 100% <i>ad val.</i> |
| 85.10 | Torch or flash light | 50% <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 condition .. | 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 | 75% <i>ad val.</i> |
| 90.10 | Photocopying and thermo-copying apparatus .. | 75% <i>ad val.</i> |

By order of the President
A.K.M. WALIUL ISLAM
Joint Secretary.

(Budget 1981-82)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 193-L/81/644/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and in supersession of this Ministry's Notification No. S.R.O. 163-L/80/551/Cus., dated the 7th June 1980, 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 25% 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. Wire rods, nail wire, M.S. Plates and sheets.
7. Medicinal herbs and crude drugs.
8. Packing materials and spare parts.
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 section in length.
16. Galvanised iron pipes upto 3" diameter.
17. Coconut (copra) oil.
18. Marble chips and powder.
19. White and coloured cements, snowcem coloured paints.
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.
32. Tools and workshop equipments.
33. Sand, glass and emery paper.
34. Damar batu (Dhup).
35. Prepared glue in retail packing.
36. Photographic film in reels, plate and paper.
37. Brake fluid in retail packing.
38. PVC and adhesive tapes.

39. Paint brush, all sorts.
40. Stapler and steel files.
41. Embroidery thread in retail packing.
42. Condensed milk in retail packing.
43. Nuts and bolts.
44. Ball point refills.

By order of the President.

A. K. M. WALIUL ISLAM

Joint Secretary.

(Budget 1981-82).

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 194-L/81/645/Cus.—In exercise of the powers conferred by subsection (7) of section 25 of the Customs Act, 1969 (IV of 1969), and in supersession of the Ministry's Notification No. S.R.O. 379-L80/590/Cus., dated the 5th November 1980, the Government is pleased to fix the tariff values of grey (unfinished), white and dyed or printed fabrics as shown in column (3) of the table below for the goods specified in column (2) of the said Table.

TABLE

| Sl. No. | Description. | Tariff value per linear yard. | | |
|---|--|-------------------------------|----------------|---------------------------------|
| | | (1) | (2) | (3) |
| | | Grey (unfinished) Taka. | White Taka. | Dyed or printed. Taka. |
| A. COTTON FABRICS (85% OR MORE BY WEIGHT OF COTTON) : | | | | |
| 1. Long cloth, shirting and sheeting including cellular cloth : | | | | |
| | (a) Of a width up to 36" | 5.00 | 5.50 | 6.75 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 6.25 | 7.00 | 8.25 |

| 1 | 2 | 3 | | |
|----|--|-------|-------|-------|
| 2. | Poplin : | | | |
| | (a) Of a width up to 36" | 7.00 | 7.75 | 9.25 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 8.75 | 9.75 | 11.75 |
| 3. | Cambric : | | | |
| | (a) Of a width up to 36" | 5.50 | 6.25 | 7.50 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 6.75 | 7.50 | 9.00 |
| 4. | Drill, serge and gabardine : | | | |
| | (a) Of a width up to 36" | 8.75 | 9.75 | 11.75 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 11.00 | 12.25 | 14.75 |
| 5. | Jean, broken jean, twill, denim and corduroy : | | | |
| | (a) Of a width up to 36" | 20.00 | 22.00 | 26.50 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 25.00 | 27.50 | 33.00 |
| | (c) Of a width exceeding 45" but not exceeding 60" | 31.25 | 34.50 | 41.25 |
| | (d) Other | 37.00 | 40.75 | 49.00 |
| 6. | Mull, organdie, lawn, voil : | | | |
| | (a) Of a width up to 36" | 8.00 | 9.00 | 10.75 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 10.00 | 11.00 | 13.25 |
| | (c) Of a width exceeding 45" | 12.50 | 13.75 | 16.50 |
| 7. | Flannelette : | | | |
| | (a) Of a width up to 36" | 9.50 | 10.50 | 12.75 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 11.75 | 13.00 | 15.75 |

| 1 | 2 | 3 | 4 | 5 |
|--|-------|-------|-------|---|
| 8. Sheeting and bed sheeting : | | | | |
| (a) Of a width exceeding 45" but not exceeding 60" | 20.00 | 22.00 | 26.50 | |
| (b) Of a width exceeding 60" | 25.00 | 27.50 | 33.00 | |
| 9. Furnishing and upholstery : | | | | |
| (a) Of a width up to 36" | 18.00 | 20.00 | 22.00 | |
| (b) Of a width exceeding 36" but not exceeding 45" | 22.50 | 25.00 | 27.50 | |
| (c) Of a width exceeding 45" but not exceeding 60" | 30.00 | 33.00 | 36.57 | |
| (d) Other | 45.00 | 50.00 | 55.00 | |
| 10. Other fabrics : | | | | |
| (a) Of a width up to 36" | 12.00 | 13.25 | 16.00 | |
| (b) Of a width exceeding 36" but not exceeding 45" | 16.00 | 17.75 | 21.25 | |
| (c) Of a width exceeding 45" but not exceeding 60" | 20.00 | 22.00 | 26.50 | |
| (d) Other | 25.00 | 27.50 | 33.00 | |
| B. COTTON AND SYNTHETIC BLENDED FABRICS (LESS THAN 85% BY WEIGHT OF COTTON) : | | | | |
| 1. Shirtings : | | | | |
| (a) Of a width up to 36" | 8.00 | 9.00 | 10.00 | |
| (b) Of a width exceeding 36" but not exceeding 45" | 10.00 | 11.00 | 12.25 | |
| (c) Of a width exceeding 45" but not exceeding 60" | 15.00 | 16.50 | 18.25 | |
| (d) Other | 22.50 | 25.00 | 27.50 | |
| 2. Suitings : | | | | |
| (a) Of a width up to 60" | 22.50 | 25.00 | 27.50 | |
| (b) Of a width exceeding 60" | 34.00 | 37.50 | 41.25 | |

| (1) | (2) | (3) | | | |
|-----|--|-------|-------|-------|--|
| 3. | Furnishing and upholstery : | | | | |
| (a) | Of a width up to 36" | 18.00 | 20.00 | 22.00 | |
| (b) | Of a width exceeding 36" but not exceeding 45" | 22.50 | 25.00 | 27.50 | |
| (c) | Of a width exceeding 45" but not exceeding 60" | 30.00 | 33.00 | 36.50 | |
| (d) | Other | 45.00 | 50.00 | 55.00 | |
| 4. | Other fabrics : | | | | |
| (a) | Of a width up to 36" | 14.50 | 16.00 | 17.75 | |
| (b) | Of a width exceeding 36" but not exceeding 45" | 18.00 | 20.00 | 22.00 | |
| (c) | Of a width exceeding 45" but not exceeding 60" | 24.50 | 27.00 | 29.75 | |
| (d) | Other | 36.00 | 40.00 | 44.00 | |
| C. | 100% SYNTHETIC FABRICS : | | | | |
| 1. | Saree fabrics : | | | | |
| (a) | Plain weave or crepe | 10.00 | 11.00 | 12.25 | |
| (b) | Georgette | 18.00 | 20.00 | 22.00 | |
| (c) | Chiffon | 18.00 | 20.00 | 22.00 | |
| 2. | Shirtings : | | | | |
| (a) | Of a width up to 36" | 8.00 | 9.00 | 10.00 | |
| (b) | Of a width exceeding 36" but not exceeding 45" | 10.00 | 11.00 | 12.25 | |
| (c) | Of a width exceeding 45" but not exceeding 60" | 15.00 | 16.50 | 18.25 | |
| (d) | Other | 22.50 | 25.00 | 27.50 | |
| 3. | Suitings : | | | | |
| (a) | Of a width up to 60" | 22.50 | 25.00 | 27.50 | |
| (b) | Of a width exceeding 60" | 34.00 | 37.50 | 41.25 | |

| (1) | (2) | (3) | | |
|--|---|-------|-------|-------|
| 4. | Furnishing and upholstery : | | | |
| | (a) Of a width up to 36" | 18.00 | 20.00 | 22.00 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 22.50 | 25.00 | 27.50 |
| | (c) Of a width exceeding 45" but not exceeding 60" | 30.00 | 33.00 | 36.50 |
| | (d) Other | 45.00 | 50.00 | 55.00 |
| 5. | Other fabrics : | | | |
| | (a) Of a width up to 36" | 14.50 | 16.00 | 17.75 |
| | (b) Of a width exceeding 36" but not exceeding 45" | 18.00 | 20.00 | 22.00 |
| | (c) Of a width exceeding 45" but not exceeding 60" | 24.50 | 27.00 | 29.75 |
| | (d) Other | 36.50 | 40.00 | 44.00 |
| D. WOOLLEN AND WOOLLEN BLENDED WITH SYNTHETIC FABRICS : | | | | |
| 1. | Woollen suitings : | | | |
| | (a) Of a width up to 60" | 36.50 | 40.00 | 44.00 |
| | (b) Of a width above 60" | 54.00 | 60.00 | 66.00 |
| 2. | Woollen fabrics other than suitings : | | | |
| | (a) Of a width up to 60" | 27.00 | 30.00 | 33.00 |
| | (b) Of a width above 60" | 40.50 | 45.00 | 49.50 |
| 3. | Woollen and synthetic blended suiting fabrics : | | | |
| | (a) Of a width up to 60" | 27.00 | 30.00 | 33.00 |
| | (b) Of a width above 60" | 40.50 | 45.00 | 49.50 |
| 4. | Woollen and synthetic blended fabrics other than suitings : | | | |
| | (a) Of a width up to 60" | 22.50 | 25.00 | 27.50 |
| | (b) Of a width above 60" | 34.00 | 37.50 | 41.25 |

Note.—For the purpose of making distinction between shirting and suiting, fabrics weighing 4.50 oz or more per square yard shall be treated as suitings.

By order of the President
A. K. M. WALIUL ISLAM
Joint Secretary.

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 195-L/81/646/Cus.—In exercise of the powers conferred by clauses (b) and (c) of section 21 of the Customs Act, 1969 (IV of 1969), the National Board of Revenue is pleased to make the following further amendments in its Notification No. S.R.O. 57-L/80/521/Cus., dated the 25th February, 1980, namely:—

In the aforesaid Notification,—

- (1) in Annex I, for the heading "B. PACKING MATERIALS USED EXCLUSIVELY IN THE MANUFACTURE OF PHARMACEUTICAL PRODUCTS" and the entries made thereunder the following shall be *substituted*, namely:—

"B. PACKING MATERIALS USED EXCLUSIVELY IN THE MANUFACTURE OF PHARMACEUTICAL PRODUCTS
The following strip packing materials either printed with the name of the medicine or plain unprinted subject to the width of roll not exceeding 6".

1. (i) Aluminium foil plain (unpacked)
- (ii) Aluminium foil polythene lined
- (iii) Lacquered Aluminium foil
- (iv) Pliofilm Acetate polythene lined
- (v) Viscose film (Moisture proof and heat sealable)
- (vi) Polythylene Rolls and Coils
- (vii) Polythylene coated papers
- (viii) Polyester film for blister packaging.
2. Aluminium seals for antibiotic vials
3. Caps Bakelite/polythene/plastic, all sizes with embossing or printed.
4. Files for cutting ampoules
5. Glass vials for injectable preparation
6. Neutral glass ampoules
7. Plastic inhaler
8. Rubber and polythene plugs for vials
9. Rubber discs and wads

10. Stopper/plugs
11. Tabular vials
12. White glass bottles with the name of the company embossed
13. Polysterene/plastic tubes up to 6" diameter in rolls for packing intravenous solutions.
14. Plastic and rubber parts for infusion set
15. Aluminium overseal for vial/combination of rubber and aluminium seal for vials.
16. Sachet/paper for Sachet poly glycin/poly Aluminium paper printed with the name of medicine"; and

(2) in Annexure II, for the heading "B. PACKING MATERIALS USED IN THE MANUFACTURE OF PHARMACEUTICAL PRODUCTS BUT NOT EXCLUSIVELY" and the entries made thereunder the following shall be *substituted*, namely:—

"B. PACKING MATERIALS USED IN THE MANUFACTURE OF PHARMACEUTICAL PRODUCTS BUT NOT EXCLUSIVELY

1. Cellulose Bands
2. Dropper
3. Glass bottles/Jars/Phials/Ampoules Tubes/Vials all sorts but excluding Amber glass bottles.
4. Rubber/Bungs/Stoppers/Teats saram film
5. Viscose ring and caps
6. Filter pads and filter sheets
7. Vinylite pulp linear material for wading caps
8. Saram film
9. Plastic Nebuliser
10. Aluminium rigid container
11. Perma seals
12. Silica gel, Bagettes/Capsules
13. Aluminium collars
14. Harmless Absorbent Bagettes/Tubes."

ABDUL QUAYUM
Second Secretary (Customs).

Internal Resources Division
(Customs)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 196-L/81/647/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following amendment in its Notification No. S.R.O. 12-L/80/517/Cus., dated the 8th January, 1980, namely:—

In the aforesaid Notification,—

- (a) for the words, comma, figures and brackets "Tariff Act, 1934 (XXXII of 1934)" the words, comma, figures and brackets "Customs Act, 1969 (IV of 1969)" shall be *substituted*; and
- (b) for the words "the whole of the customs-duties leviable thereon" the words "so much of the customs-duties leviable thereon as is in excess of 2½% *ad valorem*" shall be *substituted*.

By order of the President

A. K. M. WALIUL ISLAM

Joint Secretary.

(Budget 1981-82).

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 197-L/81/648/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following further amendment in its Notification No. S.R.O. 153-L/79/485/Cus., dated the 2nd June, 1979, namely:—

In the aforesaid Notification,—

- (a) for the words, comma, figures and brackets "Tariff Act, 1934 (XXXII of 1934)" the words, comma, figures and brackets "Customs Act, 1969 (IV of 1969)" shall be *substituted*; and
- (b) in the Table,—
 - (i) in the heading, for the words, comma and figure "Tariff Act, 1934" the words, comma and figure "Customs Act, 1969" shall be *substituted*; and
 - (ii) against Heading No. 11 in column (1) and the entries relating thereto in item (ii) in column (2), in column (3), for the words and figure "Taka 0.50 per lb." the words and figure "Taka 0.25 per lb." shall be *substituted*.

By order of the President

A. K. M. WALIUL ISLAM

Joint Secretary.

(Budget 1981-82).

NATIONAL BOARD OF REVENUE**(Customs)****NOTIFICATION****Dacca, the 6th June 1981**

No. S.R.O.198-L/81/649/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with item 2 of the Third Schedule thereof, the National Board of Revenue is pleased to make the following rules, namely:—

1. (1) These rules may be called the Repayment of Customs-duty On Locally Manufactured Goods Sold Against Foreign Exchange in Bangladesh Rules, 1981.

(2) They shall come into force on the 6th day of June, 1981.

2. The extent to which repayment shall be allowed in respect of any imported goods used in the manufacture of any goods which are sold against foreign exchange in Bangladesh shall be the whole of the customs-duties paid on importation of such imported goods.

3. (1) A manufacturer or producer who intends to sell any manufactured goods in Bangladesh through international tender against payment to be received in foreign exchange shall, upon his success in the tender bid and on receipt of the payment of sale value in foreign exchange, make an application in the form specified in the Schedule for the establishment of his claim for repayment of customs-duty paid on the raw materials imported by him for the manufacture of the goods.

(2) The application under sub-rule (1) shall be accompanied by—

- (a) a statement describing the methods followed and the records kept for the manufactured goods to which the application relates for the purpose of establishing that the goods have been manufactured in Bangladesh with the use of imported materials and that the applicant maintains records of identification of such imported goods in accordance with the provisions of these rules;
- (b) three samples of the goods in sufficiently large size or quantity to enable proper identification of the goods sold in Bangladesh through international tender against payments received in foreign exchange; and
- (c) the copy of the tender documents, the letter of acceptance of the tender bids, the certificate from the person, firm or organisation authorised to receive delivery of the goods indicating therein the time, the description and the quantity of the goods received showing the itemwise value in foreign exchange and the documentary proof of receipt of sale value in foreign exchange by the applicant.

(3) An application under sub-rule (1) shall be made to the National Board of Revenue and another copy thereof shall be forwarded to the Director of Inspection and Training (Customs and Excise), duly signed by the applicant or an agent or employee duly authorised by the applicant, complete in all respects and accompanied by all relevant documents.

4. If an applicant who has made an application under sub-rule (1) of rule 3 fails to produce before the officer of the Directorate of Inspection and Training (Customs and Excise), on demand the relevant documents and records within fourteen days of his being required to do so, the application shall be deemed to have been abandoned and shall not be proceeded with.

5. The Director of Inspection and Training shall, upon receipt of the application under rule 3, undertake a detail survey of the manufacturing industrial unit, verify the correctness of the statement furnished by the manufacturer or producer and ascertain the correct amount of customs-duty paid on the imported goods used in the manufacture of the goods for which the repayment is claimed. The survey reports alongwith the recommendation of the Director of Inspection and Training specifying amount of duty admissible for repayment shall be forwarded to the Board.

6. The Board, after due examination of the application for repayment and the recommendation made by the Directorate of Inspection and Training (Customs and Excise), shall pass necessary repayment orders in respect of the goods for which repayment claims have been lodged.

7. The Collector of Customs having jurisdiction over the customs-station through which the goods were cleared on payment of duty and taxes shall issue cheque or pay order to the manufacturer for the amount shown in the repayment order of the Board.

8. (1) The manufacturer or producer shall maintain the records in the appropriate registers or in cards system so that the following particulars are available for inspection by an appropriate officer of customs as and when required, namely:—

A. *Raw materials:—*

- (i) the description and quantity of the directly imported materials;
- (ii) the date of receipt of such materials;
- (iii) the number and date of bill of entry for home consumption, or the ex-bond bill of entry, as the case may be, related to such materials;
- (iv) the identity and quantity of the imported materials purchased from local market;
- (v) the identification and quantity of materials produced or manufactured locally;
- (vi) the description and the quantity of the imported materials issued for manufacture;
- (vii) quantities of the imported materials lost and wasted before manufacture or production;

- (viii) quantity and value of the imported materials sold to another manufacturer or producer against a proper sale note showing the date of delivery and the name and address of the person to whom these materials were sold;
- (ix) the loss and wastage, if any, of the imported materials occurred during the manufacture or production; and
- (x) disposal of wastage, if any, of the imported materials.

B. *Finished goods*:—

- (i) the description of the articles manufactured or produced;
- (ii) the quantity manufactured or produced; and
- (iii) disposal of articles manufactured or produced showing the date of delivery or shipment with reference to the number of the sale note.

(2) Particulars of the manufactured goods shall be entered in the relevant records immediately upon such manufacture.

(3) The manufacturer or producer shall preserve and maintain in proper file all the bills of entry with copies of relevant invoice, letters of credit and other relevant shipping documents for production to an appropriate officer of customs on demand.

9. The manufacturer or producer shall obtain from the person in Bangladesh from whom he purchases any imported materials a proper delivery certificate showing:—

- (i) the description, quantity and c. & f. value of such materials;
- (ii) the number of bill of entry on which such materials were imported;
- (iii) the particulars of customs-duties paid; and
- (iv) the name and address of the importer.

10. The manufacturer or producer shall preserve the records and accounts maintained by him under these rules for a period of three years from the date of which he is informed by the seller who has sold the goods manufactured or produced in Bangladesh against payment received in foreign exchange and claimed repayment of customs-duties paid on the imported materials used in manufacture of the goods sold against foreign exchange.

THE SCHEDULE

APPLICATION FOR THE ESTABLISHMENT OF A CLAIM FOR REPAYMENT OF CUSTOMS DUTY PAID ON IMPORTED GOODS USED IN THE MANUFACTURE OF GOODS WHICH ARE SOLD IN BANGLADESH AGAINST FOREIGN EXCHANGE.

1. Name of Manufacturer or Producer :
2. Address and telephone number, if any :
 - (i) Office :
 - (ii) Factory :
3. Status of the Manufacturer or Producer :
 - (i) Do you import raw materials used for the manufacture of goods ?
 - (ii) Do you purchase materials from other importers for the manufacturing of the goods ?
 - (iii) Do you sell goods manufactured by you ?
 - (iv) Do you sell goods manufactured by a manufacturer other than yourself ?
4. What have been your annual sale over the last three years ?
5. What is your annual entitlement for the import of the materials required for the manufacture of the goods ? Describe the materials together with the ceiling, if any :
6. Name and address of the manufacturer of goods, if other than yourself :
7. Description of the manufactured goods :
8. Mode of packing :
9. Materials used in the manufactured goods :—
 - (i) Materials imported directly :—
 - (a) Quantity :
 - (b) c. & f. value in Taka per unit :
 - (c) Amount of :
 - (d) Customs duty paid per unit :
 - (e) Other taxes paid per unit :
 - (f) Percentage of wastage :

- (ii) Imported materials purchased locally:—
 - (a) Quantity :
 - (b) c. & f. value in Taka unit:
 - (c) Amount of :
 - (d) Customs duty paid per unit:
 - (e) Other taxes paid per unit:
 - (f) Percentage of wastage : and
 - (iii) Indigenous:—
 - (a) Quantity :
 - (b) c. & f. value in Taka per unit :
 - (c) Amount of :
 - (d) Customs duty paid per unit:
 - (e) Other taxes paid per unit:
 - (f) Percentage of wastage: and
 - (iv) Total amount of customs duty paid on the materials used per unit of the manufactured goods:
10. Cost of production per unit of the manufactured goods:
11. Actual price received in foreign exchange per unit. If the contracted price is c. & f. indicate the break up:
12. Proportion of the value of the imported materials to the total cost of manufactured goods:
12. Unit of repayment of duty claimed:
14. Excise Licence No., if any:
15. Sales Tax manufacturing licence No., if any:

DECLARATION

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.

2. I/We undertake—

- (i) to abide by the provisions of the Notification No. S. R. O. L/81/649/Cus., dated the 6th June, 1981.
- (ii) to render such assistance as the appropriate officer of customs may require in checking particulars of claims for repayment, and
- (iii) to repay on demand any amount of repayment which the Collector of Customs is satisfied has been overpaid.

I/We enclose the invoices and the bills of entry for the materials imported by us, the purchase vouchers for the imported/indigenous materials purchased locally and the agreements/deeds/contracts and other connected documents for which the value in foreign exchange has been received for the supply of the goods in Bangladesh.

Date

Signature of the manufacturer.

By order of the Board
 ABDUL QUAYUM
 Second Secretary.

(Budget 1981-82)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 199-L/81/650/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, 1980, the National Board of Revenue is pleased to make the following rules, namely:—

1. (1) These rules may be called the Passengers (Non-tourists) Baggage (Import) Rules, 1981.

(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 6th day of June, 1981.

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/her personal use, or for the use of the members of his/her 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, bathroom fittings, tiles, wall papers, other building materials or fixtures, photocopying machine, photo enlargers, cyclostyling machines and other office equipments or machines other than typewriter;
- (c) "Professional effects" means instruments, apparatus, appliances and articles ordinarily required for the performance of the professional duty of doctors engineers, architects and scientists but does not include the articles specifically excluded in clause (b); and
- (d) "Schedule" means the Schedule annexed to these rules.

3. A passenger may be allowed to import on his/her person or in his/her baggage goods specified in the Schedule free of customs-duties.

4. A passenger arriving from abroad after a continuous stay outside Bangladesh for any period specified in column (2) of the table below, shall, in addition to the allowance specifically allowed under rule 3, be allowed to import personal and household effects upto 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 four thousand only. |
| 2 | Exceeding three months but not exceeding six months. | Taka six thousand five hundred only (once in a calendar year). |
| 3 | Exceeding six months but not exceeding one year. | Taka ten thousand only. |
| 4 | Exceeding one year but not exceeding three years. | Taka twelve thousand five hundred only. |
| 5 | Exceeding three years. | Taka fifteen 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. Domestic cookers, all types.
6. Radiogram.
7. Portable Three-in-One.
8. Non-portable Cassette or Tape Recorder.
9. Amplifier or Speaker.
10. Knitting Machine.

- (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 millimetre only).
4. Movie Projector (8 millimetre only).
5. Dish Washer.

- (c) notwithstanding anything contained in column (3) of the table, a passenger returning after a stay abroad for a period exceeding six months may import, once in a year a video cassette recorder, or a two-in-one or three-in-one in which a video cassette recorder is a constituent unit, on payment of the full effective rates of customs-duty and sales tax. The video cassette upto a reasonable number, however, may be imported within the value ceiling of column (3) of the table, on payment of the full effective rates of customs-duty and sales tax.

(iii) import of any of the items in the list under clause (ii) shall be allowed only once in a year;

(iv) not more than one unit of any of the articles specified in the lists 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) for counting the duration of stay abroad, the date of departure and the date of arrival shall be counted as full days.

5. Notwithstanding anything contained in this rule, a passenger shall be allowed, in addition to his normal allowance specifically allowed to him under these rules, accompanied goods the value of which does not exceed Taka three thousand only on payment of sales tax at the effective rate and customs-duties at the rate of 250% *ad valorem* on textile goods, spirituous beverages, perfumery, cosmetics and toilet preparations and at the rate of 150% *ad valorem* on other goods, provided that the import of such goods is not prohibited or restricted under any law for the time being in force.

6. A passenger who is a doctor, engineer, architect or scientist by profession may import professional effects and other articles he is entitled to import under these rules within the value ceiling specified in rule 4.

7. 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.

8. Aircrew of Bangladesh Biman coming from foreign airports after a continuous duty exceeding forty-eight hours shall be allowed to import free of duty articles of personal or household goods of the aggregate value not exceeding Taka two hundred fifty only.

9. 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 seven thousand five hundred only.

10. 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.

11. 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 or Deputy Collector of Customs, to six months by the Joint Collector of Customs, and beyond that period by the Additional Collector of Customs or the Collector of Customs concerned.

12. 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.

13. 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 or by the Deputy Collector of Customs, within fifteen days by the Joint Collector of Customs and within thirty days by the Additional Collector of Customs or the Collector of Customs having jurisdiction over the customs-station.

14. No passenger shall be entitled to the exemption or concessions admissible under these rules unless he makes his 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;
 - (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;
 - (ix) one perambulator or go-cart and toys in reasonable quantities;
 - (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;

- (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 five hundred only;
 - (xvi) one bottle or up to $\frac{1}{16}$ th gallon of spirituous beverages, that is, spirits, wines and beers (for a foreign national only);
 - (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, household and professional 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 one thousand five hundred only if the duration of stay abroad is less than three months, or Taka three thousand only if the duration of stay abroad exceeds three months.

KHWAJA SARWAR

First Secretary.

(Budget 1981-82).

NOTIFICATION

Dacca, the 6th June 1981

No. S. R. O. 200-L/81/651/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 further amendments in the Transfer of Residence (Baggage) Rules, 1980, namely:—

In the aforesaid Rules,—

(1) in rule 2,—

- (a) in clause (c), for the word and full stop “machines.”, occurring at the end the words and semi-colon “other than type-writer;” shall be substituted;

(b) after clause (c) amended as aforesaid the following new clause shall be *added*, namely:—

“(d) “professional effects” means instruments, apparatus, appliances and articles ordinarily required for the performance of the professional duty of doctors, engineers, architects and scientists but does not include the articles specifically excluded in clause (c).”;

(2) in rule 3,—

(a) in the governing clause, for the word “residence” the words and commas “residence, professional,” shall be *substituted*;

(b) in the proviso, in clause (iv), in sub-clause (a), in the List, the serial Nos. 11 and 12 shall be *omitted*; and

(3) in the Form of Declaration, for the word “personal” occurring twice, the words and comma “professional, personal” shall be *substituted* in both the places.

KAZI SHAHIDUL HUQ

Second Secretary.

(Budget 1981-82).

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 201-L/81/652/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 S.R.O. No. 113-L/81/631/Cus., dated the 10th April, 1981, the National Board of Revenue is pleased to make the following rules, namely:—

1. (1) These rules may be called the Tourists Baggage (Import) Rules, 1981.

(2) They shall apply to those passengers who visit Bangladesh for a period of more than twenty-four hours but not more than six months and do not get engaged in any gainful or remunerative profession or calling in Bangladesh.

2. A tourist may import free of duty the following goods on his person or in his baggage, namely:—

(i) personal jewellery or imitation jewellery in use, the value of which does not exceed Taka three thousand;

(ii) one watch in use;

(iii) one cigarette lighter, two fountain pens, one pen-knife and similar objects of personal use normally carried in the pocket, in the handbag or on the person;

- (iv) one electric smoothing iron, one portable electric hot plate, one hair dryer, one electric shaver;
- (v) one photographic camera;
- (vi) one movie camera;
- (vii) one cinematograph camera with projector;
- (viii) one pair of binocular;
- (ix) one portable musical instruments;
- (x) one portable sound recording apparatus;
- (xi) one portable typewriter;
- (xii) one invalid chair in use;
- (xiii) one perambulator or go-cart;
- (xiv) games and sports requisites in actual use including sporting fire arms;
- (xv) articles of metal (including medal, trophies or prizes) bestowed upon him as honorary distinction by foreign countries or citizens of foreign countries;
- (xvi) articles of wearing apparel and clothing accessories;
- (xvii) handbags and travel goods;
- (xviii) other articles of personal adornment, toilet requisites;
- (xix) spectacles and other physical aids and one travelling clock, in use;
- (xx) 10 plates or 5 rolls of films for photographic camera;
- (xxi) reasonable quantity of films for use with movie camera;
- (xxii) 2 rolls of films for use with cinematograph camera;
- (xxiii) toys in reasonable quantity if in use of an accompanying child;
- (xxiv) cartridges in reasonable quantity if imported along with sporting fire arms;
- (xxv) 200 cigarettes or 50 cigars or $\frac{1}{2}$ pound of manufactured tobacco or an assortment of cigarettes, cigars and manufactured tobacco not exceeding $\frac{1}{2}$ pound in weight;
- (xxvi) two bottles of spirituous beverages weighing not more than $\frac{1}{3}$ rd of a gallon;

(xxvii) perfumed spirits and toilet waters upto $\frac{1}{2}$ pint;

(xxviii) foodstuffs, including confectionery, and non-spirituous beverages of value not exceeding Taka one hundred:

Provided that the items at serial Nos. (i) to (xv) shall be taken out of the country by the tourist at the time of his departure from Bangladesh.

4. A tourist may also import free of duty goods in reasonable number and quantity 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.

ABDUL QUAYUM

Second Secretary.

(Budget 1981-82).