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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

(Internal Resources Division)

(Excise)

NOTIFICATION

Dacca, the 6th June, 1981.

No. S.R.O.202-L/81-40-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (I of 1944) and in supersession of this Ministry's Notification No. S.R.O. 7(D)/Exc./77, dated the 30th June, 1972, the Government is pleased to exempt the goods and services specified in column 2 of Table I and Table II, respectively, from so much of the duties of excise leviable under the items of the First Schedule to the said Act as specified in the corresponding entries in column 1 in the

(1335)

Price : Taka 3-00

Tables as is in excess of the rate of duty specified in the corresponding entries in column 3 of the Tables, subject to the conditions specified in the corresponding entries in column 2 thereof:—

TABLE I

Item No. in Part I of the First Schedule to the Excises and Salt Act, 1944.	Description of goods and conditions.	Rate of duty.
1	2	3
Any item of the First Schedule read with section 3B of the Act.	Such goods liable to duty in accordance with section 3B of the Act as contain any article liable to duty under the Act the value of which does not exceed 10 per cent. of the value of such goods.	Nil.
01.01	Betelnut	NIL
01.02	Coffee	NIL
01.04	Vegetable non-essential oils—	
	(a) Vegetable non-essential oils manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or natural gas, or manufactured by a manufacturer carrying on a cottage industry basis	NIL
	(b) Vegetable non-essential oils used in the manufacture of vegetable non-essential oils, vegetable product, soap, paints, pigments, varnishes and polishes, perfumery, cosmetics and toilet preparations and on which duty is levied, subject to the condition that the rules made for the purpose under the Act are followed	Nil.

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	(c) Coconut oil	Nil.
	(d) Mustard oil	Nil.
	(e) Vegetable non-essential oil "waste" or "gad", that is to say, the residual non-essential oil which is semi-solid and black or brown in colour and which cannot be used for any edible purposes either exclusively or in admixture with other oils, not exceeding five per cent. of the total quantity of oil produced in a factory during a year and used in the manufacture of any kind of soap or other non-edible products	Nil.
	(f) Ground-nut oil, Sesame (<i>Til</i>) oil and linseed (<i>Tishi</i>) oil	Nil.
02.01	Biscuits—	
	Biscuits manufactured by a manufacturer carrying on a cottage industry basis	Nil.
02.02	Sugar—	
	(a) Sugar manufactured in a factory which is operated without the aid of power, steam or natural gas	Nil.
	(b) Confectionery, Icing, Demerara, and candy sugar manufactured in a factory from sugar on which duties of excise have already been paid, subject to the condition that the rules made under the Act are followed	Nil.
	(c) Khandsari Sugar	Nil.
03.01	Cement produced from imported clinker	Taka two hundred and three per metric ton.
03.02	Salt of all descriptions	Nil..

1	2	3
03.03	Petroleum oil and oil obtained from bituminous minerals, crude	Nil.
03.04	Petroleum gases and other gaseous hydrocarbons, including natural gas and liquefied petroleum gases, used in the generation of power by the Power Development Board and in the production of fertilizer	Taka six per thousand cubic feet.
03.05	Furance oil—	
	(a) Furance oil used by Bangladesh Navy in its vessels	Nil.
	(b) F.O.L.S.—	
	Furance oil of the type commonly known as Furance Oil Low Sulphur (F.O.L.S.)	Thirty-nine poisha per imperial gallon.
03.06	High speed diesel oil—	
	(a) High speed diesel oil used in tractors, low-lift pumps and tubewells for agricultural purpose	Ninety-five poisha per imperial gallon.
	(b) High speed diesel oil consumed by the Bangladesh Navy in its vessels	Nil.
03.07	Light diesel oil—	
	Light diesel oil consumed by the Bangladesh Navy in its vessels	Nil.
03.08	Jet fuel—	
	Jet fuel commonly known as J. P. 1	Ninety poisha per imperial gallon.
03.09	Kerosene—	
	(a) Kerosene ordinarily used as illuminant or as fuel	Fifty poisha per imperial gallon.
	(b) Kerosene consumed by the Bangladesh Navy in its vessels	Nil.

1	2	3
03.10	Motor spirit—	
	(a) Motor spirit consumed by the Bangladesh Navy in its vessels.	Nil.
	(b) Motor spirit obtained by mixing motor spirit of different octanes which have already been subjected to duty of excise and such motor spirit to which any additives are added	Nil.
	(c) Motor spirit commonly known as H.O.B.C.	Taka three and eighty-three poisha per imperial gallon.
03.11	Petroleum Grease—	
	Grease manufactured from imported petroleum grease or from imported lubricating oil	The difference between the duty of excise leviable and the customs duty paid on the imported petroleum grease or from imported lubricating oil.
03.14	Naphtha and other such petroleum products—	
	(a) Naptha used in the generation of power by the Bangladesh Power Development Board	Taka sixty-four and sixty poisha per long ton.
	(b) Solvent naphtha commonly known as Mineral Turpentine (MTT)	Taka three hundred and sixty per long ton.
	(c) Solvent naphtha commonly known as Special Boiling Point (SBP)	Taka four hundred and sixty-five per long ton.
	(d) Solvent naphtha commonly known as Treated Solvent Naptha (TSN)	Taka four hundred fifty-six per long ton.
03.16	Petroleum products not otherwise specified—	
	(a) Mineral oil used for batching of jute	Thirty-eight poisha per imperial gallon.
	(b) Condensate, all sorts, obtained from gas fields	Taka six per imperial gallon.

1	2	3
04.01	Creams and polishes for Footwear—	
	Creams and polishes for footwear manufactured by a manufacturer carrying on a cottage industry basis.	Nil.
04.02	Chemical fertilizer	Nil.
04.04	Perfumery, cosmetics and toilet preparations—	
	(a) Perfumery, cosmetics and toilet preparations manufactured by a manufacturer carrying on a cottage industry basis	Twenty-five per cent. of the retail price.
	(b) Agarbatis	Nil.
	(c) Attar	Nil.
	(d) Tooth powder	Nil.
04.04 (1)	Perfumery, cosmetics and toilet preparations—	
	(a) Tooth paste	Twenty-five per cent. of the retail price.
	(b) Shaving Cream	Twenty-five per cent. of the retail price.
05.01	Cellophane, Plastic and Resin materials—	
	(a) Articles made of such of the articles of plastic materials or synthetic resins or of plastic materials and synthetic resins as have already been subjected to duties of excise	Nil.
	(b) Such articles of plastic materials as are manufactured in a factory which is operated without the aid of power or steam	Nil.
	(c) PVC compound shoe grade ..	Five per cent. <i>ad valorem</i> .

1	2	3
	(d) Chipboard and Particle Board made out of indigenous waste products which is a sheet of material manufactured from small pieces of wood or other ligno-cellulosic materials agglomerated by the use of any kind of resin binder	Ten per cent. <i>ad valorem</i> .
	(e) Spectacle frames	Ten per cent. <i>ad valorem</i> .
05.02(1)	Products of rubber and of synthetic and artificial rubber—	
	(a) Products made of such of the products of rubber or synthetic or artificial rubber as have already been subjected to duties of excise	Nil.
	(b) Rubber nipples used for feeding bottles for babies	Nil.
	(c) Rubberised fabrics manufactured with admixture of cotton fabrics which cannot be used otherwise than in making canvas shoes, subject to the condition that the rules made under the Act are followed	Nil.
	(d) Elastic tapes and braids manufactured by admixture of rubber with cotton yarn or man-made yarn	Nil.
05.02(2)	Re-treated tyres	Nil.
06.01	Tanned leather, all sorts—	
	(a) Wet blue leather	Nil.
	(b) Such remnants of hides locally known as 'Mathai', 'Chotha', 'Tengri', 'Nala', and 'Paya' as are easily identifiable from principal hides	Five per cent. <i>ad valorem</i> .
06.02(1)	Products made wholly or partly of leather, all sorts, other than footwear	Ten per cent. of the retail price.

1	2	3
07.03	Packaging materials of paper and paper board—	
	Such packaging materials of paper and paper board as are manufactured without use of any machinery and electricity	Nil.
08.01	Cotton yarn, twist and thread—	
	(a) Cotton yarn, twist and thread which is manufactured in such factories as are operated without the aid of power or steam	Nil.
	(b) Cotton thread made from cotton yarn on which duties of excise have already been paid	Nil.
	(c) Cotton yarn waste, that is to say, such cotton yarn as cannot be used for the manufacture of any kind of fabrics in the Textile Mills or elsewhere, not exceeding 4 per cent. of the production of cotton yarn in a year in factories equipped with both spinning and weaving plants and not exceeding 1½ per cent. and 2½ per cent. in case of spinning mills and weaving mills, respectively	Nil.
08.01 (1)	Cotton yarn, twist and thread—	
	(a) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label—	
	(i) yarn of counts less than 16 ..	Nil.
	(ii) yarn of counts 16 or more but less than 21	Twenty poisha per pound.
	(iii) yarn of counts 21 or more but less than 35	Twenty-five poisha per pound.

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(iv) yarn of counts 35 or more but less than 48 Eighty poisha per pound.

(v) yarn of counts 48 or more .. Taka two per pound.

08.02

Cotton fabrics—

(a) Fabrics manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power or steam Nil.

(b) Fabrics containing not less than ninety per cent. of cotton by weight which are manufactured in a factory about which the National Board of Revenue is satisfied that it is a factory,— Nil.

(i) which is equipped with not more than two powerlooms and is not also equipped with any spinning plant, warp-knitting machine, roller-locker machine or such other machine; and

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

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

(1) Taka twenty-five per month in case of a factory equipped with three powerlooms, and

(2) Taka seventy-five per month in case of a factory equipped with four powerlooms

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	(c) Fabrics manufactured on circular knitting machine in the form of garments of the following descriptions:—	Nil.
	(i) Underwears, all kinds	
	(ii) Socks, stockings and hoses	
	(iii) Sweaters and jerseys	
	(iv) Mufflers	
	(d) Fabrics not exceeding six inches in width manufactured by a manufacturer carrying on a cottage industry basis	Nil.
	(e) Fabrics of the following descriptions:—	
	(i) Surgical absorbent gauge, surgical bandages and lint of loose weave used for surgical and hygienic purpose	Nil.
	(ii) Tapes and braids	Nil.
	(iii) Wicks for lanterns, lamps and stoves	Nil.
08.02(1)	Cotton fabrics—	
	(a) Cotton fabrics made from cotton yarn manufactured from imported raw cotton upon which import duty has been paid—	
	(i) Superfine fabrics in which average count of yarn exceeds 80s	Twenty-five poisha per square yard.
	(ii) Superfine fabrics in which average count exceeds 60s but does not exceed 80s	Ten poisha per square yard.
	(iii) Superfine fabrics in which average count exceeds 47s but does not exceed 60s	Nil.
	(iv) Fine fabrics	Nil.
	(v) Medium fabrics	Nil.
	(vi) Coarse fabrics	Nil.

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08.02(2) Cotton Fabrics—

- (a) Cotton fabrics which have undergone one of the four processes mentioned in clause (i) of sub-item (2) of item 08.02 of the First Schedule to the Act Two poisha per square yard.
- (b) Cotton fabrics which have undergone only two of the four processes mentioned in clause (i) of sub-item (2) of item 08.02 of the First Schedule to the Act Four poisha per square yard.
- (c) Bukram, that is to say, fabrics of plain weave which are heavily stiffened and are commonly known as Bukram, which have not undergone any other process attracting duty under sub-clause (iv) of sub-item (2) of item 08.02 of the First Schedule to the Act Ten poisha per square yard.
- (d) Embroidered fabrics which are embroidered by an embroiderer who does not embroider any pieces of cotton fabrics exceeding three yards in length Nil.

08.03 Man-made fibres and yarn—

- (a) Nylon yarn of three or more plies and of a weight not exceeding one gramme per metre supplied to Fishermen's Co-operative Society Ltd., Bangladesh and certified by the Director of Fisheries on the occasion of each removal of such yarn from the factory that the yarn will be used exclusively in the fishing industry Nil.

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	(b) Nylon yarn of three or more plies and of a weight not exceeding one gramme per metre certified by the Director of Fisheries on the occasion of each removal of such yarn that the yarn will be used in making fishing nets by persons engaged in the operation of fishing	Nil.
	(c) Man-made yarn waste, that is to say such man-made yarn as cannot be used for the manufacture of any kind of fabrics upto the extent of two and a half per cent. of the total production in a year	Thirty-five per cent. <i>ad valorem</i> .
	(d) Nylon yarn, other than the Nylon yarn, covered by clauses (a) and (b)	Taka three and fifty poisha per pound.
	(e) Man-made yarn made out of raw cotton and viscose or acetate or man-made fibre of any sort— If weight and retail price are legibly, prominently and indelibly printed on every package cover, wrapper or label—	
	(i) yarn of counts less than 16	Nil.
	(ii) yarn of counts 16 or more but less than 21	Fifteen poisha per pound.
	(iii) yarn of counts 21 or more but less than 35	Thirty poisha per pound.
	(iv) yarn of counts 35 or more but less than 48	Seventy-five poisha per pound.
	(v) yarn of counts 48 or more	Taka two per pound.
08.05	Jute manufactures, all sorts, except jute carpets	Twenty-five per cent. <i>ad valorem</i> .
09.01	Glass and Glassware, all sorts—	
	(a) Glass and glassware manufactured by a manufacturer carrying on a cottage industry basis	Nil.

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	(b) Glass shells designed for the manufacture of electric bulbs	Nil.
	(c) Glass lenses made from imported glass for spectacles	Nil.
	(d) Glass chimney for hurricane lanterns	Twenty per cent. <i>ad valorem.</i>
	(e) Laboratory glass and glassware ..	Nil.
	(f) Glass bangles, all sorts ..	Nil.
	(g) Amber glass bottles sold directly to the pharmaceutical industry or sold directly for repacking of agricultural pesticides to the Government approved distributors	Five per cent. <i>ad valorem.</i>
	(h) Glass tumblers without any ornamentation with any other material, other than glass tumblers which are designed to form part of a set of jug and tumblers	Ten per cent. <i>ad valorem.</i>
	(i) Glass ampoules and glass vials ..	Ten per cent. <i>ad valorem.</i>
09.02	Chinaware and porcelainware, all sorts— Sanitaryware	Nil.
09.03	Bricks, all sorts—	
	(a) Bricks other than ceramic bricks	Taka twenty per thousand.
	(b) Fire bricks or refractory bricks ..	Nil.
10.01	Gold and silver and products thereof—	
	(a) Gold and products thereof purchased by a manufacturer or a dealer for the purpose of further manufacture including remaking, remodelling or reprocessing, provided they are actually so manufactured subsequently and proper accounts thereof are maintained and the duty due thereon	

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at the time of selling the articles so manufactured is paid in the manner laid down in the rules made under the Act

- (b) Duty paid gold in pure form commonly known as 'Tezabi' delivered or supplied by a customer to a dealer or manufacturer provided that documentary evidence, authenticated by the proper officer, regarding payment of duty thereon is produced at the time of such delivery or supply and the manufacturer of dealer resumes and preserves the cash memo and enters the transaction in his daily register Nil.
- (c) Gold and products thereof received by a manufacturer or a dealer for the purpose of remaking, remodelling or reprocessing and the products so remade, remodelled or reprocessed does not contain more than twenty per cent. addition to the net weight of the original products Ten per cent. of the value of the finished gold products.
- (d) Gold and products thereof received by a manufacturer or a dealer for the purpose of genuine minor repair of an identifiable breakage which involves no other readjustments, remodelling or reprocessing Taka ten or ten per cent. of the value of the gold products, whichever is less.
- (e) All other gold or products thereof Fifteen per cent. of the value of the gold or products thereof.
- (f) Silver or products thereof .. Nil.]

Explanation—

- (1) "Gold and products thereof" shall include any other ingredients, such as, alloy and stones but not bronze

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in the case of gold plated bronze bangles only. However, for the purpose of application of the above duty rates, the weight of such ingredients shall be added to the gold elements of the product as if they were gold and the duty on the total weight shall be assessed accordingly.

- (2) "Value" of the finished products of gold shall be the aggregate of the value of the gold, the making charges and any other charges realised or normally realised by the management.

10.02 Metal containers—

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| (a) Metal containers, all sorts except as provided in the following clauses. | Twenty-five per cent. <i>ad valorem</i> . |
| (b) Metal containers manufactured in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or natural gas | Nil. |
| (c) Metal containers used for packing kerosene oil, biscuits or vegetable products, provided the provisions of rules in Chapter X of the Excises and Salt Rules, 1944, are followed | Nil. |
| (d) Metal containers not designed for packing of goods for sale such as trunks and utensils | Nil. |
| (e) Storage tanks | Nil. |
| (f) Oil tanks for mounting on railway wagons or lorries | Nil. |
| (g) Fire extinguishers | Nil. |
| (h) Sprayers | Nil. |

1	2	3
	(i) Ammunition boxes	Nil.
	(j) Metal containers in flattened or knocked down condition used for the manufacture of metal container on which duty is levied, provided the provisions of the rules in Chapter X of the Excises and Salt Rules, 1944, are followed	Nil.
	(k) Metal containers of 5, 1 and $\frac{1}{2}$ litre capacity used for repacking of Basudin 60EC—an agricultural pesticide.	Five per cent. <i>ad valorem</i> .
10.04	Steel ingots—	
	(a) Steel ingots	Nil.
	(b) Billets removed to the premises of steel rerolling mills for manufacture of mild steel products, provided the provisions of the rules in Chapter X of the Excises and Salt Rules, 1944, are followed	Nil.
10.05	Stainless steel—	
	Products of stainless steel made wholly or partly of stainless steel all sorts.	Nil.
11.01 (1)	(i) Storage batteries— If the retail price is legibly, prominently and indelibly printed on each battery.	Fifteen per cent. of the retail price.
11.04 (1)	Electric fans—	
	(i) Electric table fans not exceeding ten inches in diameter	Taka twelve per fan.
	(ii) Electric ceiling fans not exceeding forty-eight inches in diameter, cabin fans, carriage fans and table fans not included in (i).	Taka one hundred and twenty-five per fan,
	(iii) Electric ceiling fans exceeding forty-eight inches in diameter and pedestal fans	Taka one hundred and fifty per fan.

1	2	3
11.06	Electrical goods apparatus and appliances all sorts	Nil.
11.07	Electrically operated gramophones, record players and other sound recording or reproducing machines	Nil.
11.08	Gas apparatus and appliances— Gas stoves, gas cookers and cooking ranges with not more than two burners and spare parts thereof	Nil.
11.09	Wires and cables—	
	(a) Insulated electric wires and cables including enamelled electric winding wires no core of which has a cross sectional area of less than one- eightieth part of a square inch falling under heading No. 85.23 of the First Schedule to the Customs Act, 1969 (IV of 1969)	Ten per cent. <i>ad valorem.</i>
	(b) Others	Twenty five per cent. <i>ad valorem.</i>
	(c) Such electric copper wire as is not used for electrical purpose provided rules 192 to 196 of the Excises and Salt Rules, 1944 are followed	Nil.

Explanation—For the purpose of this Notification, “cottage industry” means an enterprise not being owned by a Joint Stock Company which fulfils the following conditions, namely:—

- (a) it is basically an enterprise in which the owner is the investor, a full time worker and the actual entrepreneur;
- (b) the capital invested in it does not exceed Taka ten thousand. at any time during the year;
- (c) the number of workers including the owner and the members of his family, that is, his parents, wife, sons and daughters, dependent on him and employed in the factory, whether working full-time or part-time and whether for or without any wages, remunerations or compensation in cash or otherwise, shall not on any one twenty-four hour day during the year exceed six; and

- (d) the owner of the factory or any member of his family as specified in clause (c) does not own any other industrial or commercial enterprise either in his own name or in the name of any other person dependent on him.

TABLE II

SERVICES

Item No. in Part II of the First Schedule to the Ex- cises and Salt Act, 1944.	Description of services and conditions.	Rate of duty.
1	2	3
13.01	Services rendered by hotels and restaurants—	
	(1) All services, facilities and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a restaurant which does not serve alcoholic drinks nor exhibit floor shows—	
	(a) when the rent per room per day does not exceed Taka ten nor the monthly gross sale including rent exceeds Taka ten thousand	Nil.
	(b) when the rent per room per day exceeds Taka ten but does not exceed Taka twenty or the monthly gross sale including rent exceeds Taka ten thousand but does not exceed Taka twenty-five thousand	Two and a half per cent. of the charges.

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| (c) when the rent per room per day exceeds Taka twenty but does not exceed Taka thirty or the monthly gross sale including rent exceeds Taka twenty-five thousand but does not exceed Taka fifty thousand | Five per cent. of the charges. |
| (d) when the meals are provided by a hotel or a restaurant to its staff free of charges | Nil. |
| (e) when the meals are provided by the cheap canteen of an industrial or commercial concern for its workers | Nil. |
| (f) when such services are rendered by mess, hostels and guest houses which are run by their members only for their mutual interest | Nil. |
| (g) when such services are rendered by a club other than a night club which fulfils the following conditions, namely:— | Nil. |
| (i) it is a registered club under any law for the time being in force and it has a constitution of its own ; | |
| (ii) the constitution of the club provides for admission fee and monthly subscription for its members ; | |
| (iii) the entrance to the club is restricted to the members only ; | |
| (iv) the income, if any, earned by the club is spent for the welfare of the member of the club. | |
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1	2	3
(2)	All services, facilities, and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a restaurant which serves alcoholic drinks or holds cabaret or floor show of any description on any day or night in a year—	
	(a) when the meals are provided by a hotel or a restaurant to its staff free of charges.	Nil.
	(b) Others	Fifteen per cent. of the charges.
13.05	Services rendered by banks by way of any transaction relating to withdrawal from bank accounts by means of cheques.	Nil.

By order of the President,
TABARAK ALI
Joint Secretary.

[C. No. 1 (18) Exc. I/80]

NOTIFICATION

Dacca, the 6th June, 1981.

No. S. R. O. 203 L/81/41-Excise.—In exercise of the powers conferred by the provisions of column 3 of the First Schedule to the Excises and Salt Act, 1944 (I of 1944), and in supersession of this Ministry's Notifications No. S.R.O.214-L/75/10/75-Excise, dated the 23rd June, 1975, No. S.R.O. 141-L/80/6-Excise, dated the 27th May, 1980, and No. S.R.O. 142-L/80/7-Excise, dated the 27th May, 1980, the Government is pleased to fix, in respect of

the goods and services specified in column 2 of Table I and Table II, respectively, the rates of duty specified in column 3 against the items specified in the corresponding entries in column 1 thereof.

TABLE I
GOODS

Item No. in Part I of the First Schedule to the Excises and Salt Act, 1944.	Description of goods and conditions.	Rate of duty.
1	2	3
01.03(2)(i)	Tea packed in any kind of package, container or bag on which retail price and weight are legibly, prominently and indelibly printed and if such retail price—	
	(a) does not exceed Taka twelve and fifty poisha per pound	Taka one per pound.
	(b) exceeds Taka twelve and fifty poisha per pound but does not exceed Taka sixteen per pound	Taka one per pound plus ten per cent. of the retail price.
	(c) exceeds Taka sixteen per pound	Taka one per pound plus fifteen per cent. of the retail price.
01.05(1)	(a) Vegetable product if packed in containers on which the retail price and the quantity are legibly, prominently and indelibly printed	Taka fifty per cwt.
	(b) Vegetable product used in the manufacture of vegetable product or soap on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.

1	2	3
(c)	Vegetable product "waste" or "gad", that is to say, the residual product which is semi-solid and black or brown in colour and which cannot be used for any edible purposes either exclusively or in admixture with other vegetable products, not exceeding five per cent. of the total quantity of vegetable product manufactured in the factory during a year and used in the production of any kind of soap or other non-edible product	Nil.
02.03	Such beverages as are manufactured by a manufacturer carrying on a cottage industry basis	Nil.
02.03 (1)	Aerated waters, all sorts—	
	(a) Aerated soda water—	
	(i) contents not exceeding 250 c.c. per bottle	Forty poisha per bottle.
	(ii) contents exceeding 250 c.c. per bottle	Sixty poisha per bottle.
	(b) Other aerated waters—	
	(i) contents not exceeding 200 c.c. per bottle	Sixty poisha per bottle.
	(ii) contents exceeding 200 c.c. but not exceeding 250 c.c. per bottle	Seventy poisha per bottle.
	(iii) contents exceeding 250 c.c. per bottle	Taka one and fifty poisha per bottle.
	(c) Such aerated waters as are made wholly from juices of indigenous fruits and do not contain any other ingredient, indigenous or imported, except sugar.	Nil.

1	2	3
02.03(2)(i)	Syraps, squashes and fruit juices, all sorts—	
	(a) If the retail price is legibly, prominently and indelibly printed on each bottle or on the crown cork or on the label	Fifteen per cent. of the retail price.
	(b) The syrap of the brand name 'Rooh Afza' manufactured by M/S. Hamdard Dawakhana (WAQF), Bangladesh, Dacca	Nil.
02.04 (I)	Unmanufactured tobacco	Nil.
02.04(II)(1)	Cigars and cheroots	Taka three per hundred cigars or cheroots.
02.04(II)	Cigarettes manufactured with mechanical	
	(2) (i) (a) aid of any kind,—	
	(a) If the retail price is legibly, prominently and indelibly printed on each packet and if such price per ten cigarettes—	
	(i) does not exceed eighty poisha ..	Taka thirty per thousand cigarettes.
	(ii) exceeds eighty poisha but does not exceed ninety poisha	Taka thirty <i>plus</i> seventy-five per cent. of the retail price in excess of Taka eighty per thousand cigarettes.
	(iii) exceeds ninety poisha but does not exceed Taka one	Taka thirty-seven and fifty poisha <i>plus</i> seventy-five per cent. of the retail price in excess of Taka ninety per thousand cigarettes.
	(iv) exceeds Taka one but does not exceed Taka one and twenty-five poisha	Taka fifty and twenty-five poisha <i>plus</i> seventy-five per cent. of the retail price in excess of Taka one hundred per thousand cigarettes.

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| (v) exceeds Taka one and twenty-five poisha but does not exceed Taka one and fifty poisha | Taka seventy-two and twenty-five poisha <i>plus</i> seventy five per cent. of the retail price in excess of Taka one hundred and twenty-five per thousand cigarettes. |
| (vi) exceeds Taka one and fifty poisha but does not exceed Taka three | Taka ninety-five <i>plus</i> seventy-five per cent. of the retail price in excess of Taka one hundred and fifty per thousand cigarettes. |
| (vii) exceeds Taka three but does not exceed Taka five | Taka two hundred and ten <i>plus</i> seventy-five per cent. of the retail price in excess of Taka three hundred per thousand cigarettes. |
| (viii) exceeds Taka five but does not exceed Taka seven | Taka three hundred and fifty <i>plus</i> seventy-five per cent. of the retail price in excess of Taka five hundred per thousand cigarettes. |
| (ix) exceeds Taka seven | Taka five hundred <i>plus</i> seventy-five per cent. of the retail price in excess of Taka seven hundred per thousand cigarettes. |
| (b) (i) Cigarettes supplied to passengers of Bangladesh Biman on board a scheduled international flight | Nil. |
| (ii) Cigarettes supplied to Bangladesh Navy for consumption by its personnel on board its vessels | Nil. |

1	2	3
02.04 (II) (2)(ii)	Cigarettes manufactured manually that is without any mechanical aid whatsoever—	
	(a) If made by rolling the tobacco in, or wrapping it with paper or leaf of any plant but without any filter tip and packed in round bundles containing twenty-five sticks each but without using any box-shaped packet of paper board or thick paper	Taka twelve per thousand cigarettes.
	(b) if made as in clause (a) and packed in box-shaped packet containing not more than twenty sticks each	Taka thirty per thousand cigarettes.
	(c) if not covered by clauses (a) and (b)	Taka forty per thousand cigarettes.
02.04 (II) (4)	Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes	Nil.
03.13	(a) Petroleum lubricating oil, all sorts, if packed in containers and if retail price and quantity are legibly, prominently and indelibly printed	Twenty per cent. of the retail price.
	(b) Lubricating oil, all sorts, unpacked or in bulk, if retail price is advertised widely and displayed prominently at selling places to the satisfaction of the Collector	Twenty per cent. of the retail price.
	(c) In case of clauses (a) or (b) if the lubricating oil is manufactured out of imported base lubricating oil	The difference between the twenty per cent. of the retail price and the customs duty paid on such imported base lubricating oil.
	(d) Base lubricating oil used in the manufacture of lubricating oil on which duty of excise is levied, subject to the condition that the rules made under the Act are followed	Nil.

1	2	3
(e) Lubricating oil used in the manufacture of grease on which duty of excise is leviable, subject to the condition that the rules made under the Act are followed		Nil.
(f) Lubricating oil manufactured in a factory from lubricating oil on which duty of excise has already been paid, subject to the condition that the rules made under the Act are followed		Nil.
04.05(2)(f) Soap, all sorts, other than soap flakes, soap powders and detergents and soaps falling under item 04.04—		
(a) Soap, whether laundry, toilet or any other kind, manufactured mechanically with the aid of power, steam or gas, if retail price and weight are legibly, prominently and indelibly printed on the outer wrapper or container of soap, or legibly embossed on soap which is marketed unwrapped or unpacked—		
(i) Laundry soap	Ten per cent. of the retail price.
(ii) Other soap	Twenty per cent. of the retail price.
(b) Soaps manufactured non-mechanically, that is, without the aid of any machinery or equipment operated by power, steam or gas, if the retail price and weight are legibly, prominently and indelibly printed on the outer wrapper or container of soap or legibly embossed on soap which is marketed unwrapped or unpacked—		
(i) Laundry soap	Taka twenty per maund.
(ii) Other soap	Twenty per cent. of the retail price.

1	2	3
	(c) Soap known as "Jute batching soap" or "Jute batching emulsifier"	Nil.
07.01	Paper, all sorts—	
	(a) Paper, all sorts, except as provided in the following clauses ..	Fifteen per cent. <i>ad valorem</i> .
	(b) Mechanical printing paper ..	Taka Fifteen per cwt.
	(c) Newsprint	Nil.
	(d) Paper made from such paper on which duty of excise has already been paid	Nil.
	(e) Paper manufactured on a cottage industry basis	Nil.
	(f) Paper used in the manufacture of paper board on which duty of excise is leviable, subject to the condition that the rules made under the Act are followed	Nil.
07.02	(a) Paper board, all sorts, except as provided in the following clauses	Fifteen per cent. <i>ad valorem</i> .
	(b) Pulp board used in the manufacture of paper or paper board on which duty of excise is leviable, subject to the condition that the rules made under the Act are followed	Nil.
	(c) Recycled paper board commonly known as "Khata board" manufactured manually and without use of power	Nil.
08.04	(a) Fabrics of man-made fibres, all sorts, except as provided in the following clauses	Fifty poisha per linear yard.
	(b) Cut and damaged pieces not exceeding one yard in length	Twenty per cent. <i>ad valorem</i> .

1	2	3
(c) Fabrics manufactured in a factory which is not equipped with any plant or machinery capable or being operated with the aid of power steam or natural gas		Nil.
(d) Fabrics manufactured on a circular knitting machine in the form of garments of the following descriptions, provided the retail price is legibly and indelibly printed or woven on each piece or on a tag or label attached to it—		Nil.
(i) underwears all kinds		
(ii) socks, stockings and hoses		
(iii) sweaters and jerseys		
(iv) mufflers		
(v) caps		
(e) Fabrics of man-made fibres which are processed in a factory other than the factory in which they are woven, knitted or otherwise fabricated, provided that the provisions of rule 96BB of the Excises and Salt Rules, 1944 are complied with		Nil.
(f) Samples of fabrics not exceeding three square yards supplied free of cost by the textile mills to the Bangladesh Standards Institution		Nil.
(g) Tapes and braids	-- --	Nil.
08.06 (1) Woollen yarn—		
(a) Woollen yarn, all sorts, including knitting wool, if weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label except as provided in the following clauses	Ten per cent. of the retail price.	

1.	2.	3.
	(b) Woollen yarn, excluding knitting wool, manufactured in a factory which is not equipped with any plant or machinery capable or being operated with the aid of power, steam or natural gas	Nil.
	(c) Woollen yarn used in the manufacture of woollen fabrics which are subjected to duty of excise and if the rules made under the Act are followed	Nil.
	(d) Knitting wool used in the manufacture of knitted woollen articles which are subjected to duty of excise and if the rules made under the Act are followed	Nil.
08.07(2)	Blankets and shawls the retail price and size of which are legibly, prominently and indelibly printed on each piece or on label or tag attached to every piece	Seven and a half per cent. of the retail price.
08.07(3)	Knitted woollen articles the retail price of which is legibly, prominently and indelibly printed or woven on the articles itself or on label or tag attached to every article	Ten per cent. of the retail price.
08.07(4)	Other woollen fabrics—	
	(a) If the retail price is legibly, prominently and indelibly printed or woven on the selvedge or border of every linear yard	Ten per cent. of the retail price.
	(b) Fabrics manufactured by manufacturer on a cottage industry basis in a factory which is not equipped with any plant or machinery capable of being operated with the aid of power, steam or natural gas	Nil.

1	2	3
	(c) Samples of fabrics not exceeding three square yards supplied free of cost by textile mills to the Bangladesh Standards Institution	Nil.
10.03	Mild Steel products—	
	(a) Mild steel products except as provided in the following clauses	Taka five hundred per ton.
	(b) Mild steel products manufactured in a factory which uses for their manufacture only mild steel products on which duty of excise has already been paid or manufactured by a manufacturer on a cottage industry basis	Nil.
	(c) Mild steel products manufactured in a factory other than a re-rolling factory	Nil.
	(d) Cropends of mild steel bars (commonly known as barends), each not exceeding four inches in length.	Nil.
11.01(2)(i)	Primary cells and primary batteries the retail price of which is legibly, prominently and indelibly printed on each cell or battery—	
	(i) standard size	Taka nine per dozen.
	(ii) medium size	Taka seven and twenty poisha per dozen.
	(iii) penlight size	Taka six per dozen.
11.02 (1)	Electric bulbs, all sorts, the retail price of which is legibly, prominently and indelibly printed on each bulb or its package—	
	(a) Bulbs not exceeding 40 watts ..	Taka twelve per dozen.
	(b) Bulbs exceeding 40 watts but not exceeding 60 watts	Taka fifteen per dozen.
	(c) Automobile Bulbs and bulbs not covered by clauses (a) and (b)	Taka thirty-six per dozen.

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- 11.03 (1) Electrical fluorescent tubes, all sorts, the retail price of which is legibly, prominently and indelibly printed on each tube or its package, cover or container—
- (a) 4 feet 40 watts standard .. Taka ten and seventy-five poisha per tube.
- (b) 4 feet 40 watts sub-standard .. Taka eight per tube.
- (c) 2 feet 20 watts standard .. Taka eight and fifty poisha per tube.
- (d) 2 feet 20 watts sub-standard .. Taka five and fifty poisha per tube.
- 11.05(1)(i) Radio receivers including transistors—
- (a) One band sets .. Taka twenty-five per set provided that the imported receiving sets in completely knocked down condition are transported from customs station to the excise bonded warehouse in accordance with the conditions laid down in S.R.O. 167-L/78/422/D/Cus/75, dated the 30th June, 1978 and the knocked down parts are used exclusively for the manufacture of one band radio receivers and duly accounted for to the satisfaction of the Collector.
- (b) Two band sets .. Taka seventy-five per set.
- (c) Other sets Taka one hundred and fifty per set.

1	2	3
11.05(2)(i)	Television receiver—	
	(a) If the television receiver produces pictures in black and white and the retail price is legibly, prominently and indelibly printed on the body of each such television receiver—	
	(i) when the screen does not exceed 14 inches	Taka three hundred and seventy-five per receiver.
	(ii) when the screen exceeds 14 inches but does not exceed 20 inches	Taka seven hundred and fifty per receiver.
	(iii) when the screen exceeds 20 inches	Taka one thousand two hundred and fifty per receiver.
	(b) If the television receiver produces pictures in colour and the retail price is legibly, prominently and indelibly printed on each such television receiver—	
	(i) when the screen does not exceed 19 inches	Taka two thousand per receiver.
	(ii) when the screen exceeds 19 inches	Taka three thousand per receiver.
12.01	Gramophone records, all sorts—	Nil.
12.03(1)	(a) Footwear, all sorts, the retail price of which is legibly, prominently and indelibly printed or embossed on each pair, except as provided in the following clauses	Ten per cent. of the retail price.
	(b) Footwear made wholly or partly of of cellophane, plastic or resin materials, or of rubber and synthetic or artificial rubber, or of leather or synthetic leather, the value of which does not exceed Taka seventy-five per pair	Nil.

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- | | |
|---|------|
| (c) Parts of footwear manufactured either wholly from plastic or rubber materials or with admixture of cotton fabrics which are so made as they cannot be used otherwise than as parts of footwear, subject to the condition that the rules made under the Act are followed | Nil. |
| (d) Clearly identifiable parts of footwear made wholly or partly from P.V.C. or rubber | Nil. |

Explanation—For the purpose of this Notification, “cottage industry” means an enterprise, not being owned by a Joint Stock Company, which fulfils the following conditions, namely :—

- (a) it is basically an enterprise in which the owner is the investor, a full-time worker and the actual entrepreneur;
- (b) the capital invested in it does not exceed Taka ten thousand at any time during the year;
- (c) the number of workers, including the owner and the members of his family, that is, his parents, wife, sons and daughters, dependent on him and employed in the factory, whether working full-time or part-time and whether for or without any wages, remunerations or compensation in cash or otherwise, shall not on any one twenty-four hour day during the year exceed six; and
- (d) the owner of the factory or any member of his family as specified in clause (c) does not own any other industrial or commercial enterprise either in his own name or in the name of any other person dependent upon him.

TABEL II
SERVICES

Item No. in Part II of the First Schedule to the Excises and Salt Act, 1944.	Description of services and conditions.	Rate of duty.
1	2	3
13.03	<p>Services rendered by cinema houses or other enterprises providing entertainments—</p> <p>(a) when the payment for admission to an entertainment does not exceed nineteen poisha</p> <p>(b) when the payment for admission to an entertainment exceeds nineteen poisha but does not exceed Taka one</p> <p>(c) when the payment for admission to an entertainment exceeds Taka one but does not exceed Taka two</p> <p>(d) when the payment for admission to an entertainment exceeds Taka two</p> <p>(e) when the entertainment is provided to the personnel of the defence services producing proper identity cards at the time of entrance to an entertainment managed by a non-defence concern</p> <p>(f) when the entertainment is provided to the personnel of the defence services and his wife and children by an entertainment managed by any defence authority</p>	<p>Nil.</p> <p>One hundred per cent. of such payment.</p> <p>One hundred and twenty-five per cent. of such payment.</p> <p>One hundred and fifty per cent. of such payment.</p> <p>Nil.</p> <p>Nil.</p>

1	2	3
(g) when the entertainment is provided through sports functions organised by the Bangladesh Sports Federation and its affiliates or other recognised bodies		Nil.
(h) when the entertainment is provided through dramatic performances organised by the approved amateur dramatic clubs or groups		Nil.
(i) When the Collector is satisfied that—		
(i) an entertainment including a film show is wholly educational in character		Nil.
(ii) an entertainment is devoted to philanthropic, religious or charitable purposes and organised by genuine established enterprises without making any charges for any expense incurred for providing the entertainment		Nil.
(iii) the entertainment is provided for partly educational or partly scientific purposes by an enterprise not conducted or established for profit		Nil.
(iv) the entertainment is provided by an enterprise established solely for the purpose of promoting agriculture or industry or public health or some branch thereof, not conducted for profit and consisting solely of an exhibition of the products of agriculture or industry or of materials, machinery, appliances or food-stuffs used in the manufacture of those products or of articles relating to the public health, as the case may be.		Nil.

Explanation.—For the purpose of clause (i) the Collector may, for convenience of administration, delegate his authority to the Joint Collector, Deputy Collector, Assistant Collector and, where there is no such post in a District Headquarter, to the Deputy Commissioner of the District having appropriate jurisdiction.

By order of the President,

TABARAK ALI

Joint Secretary:

[C. No. 1(18) Exc, 1.80]

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 6th June 1981.

No. S.R.O. 204-L/81/42-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to make the following further amendments in the Excises and Salt Rules, 1944, namely:—

In the aforesaid rules,—

- (1) *after* rule 96MMM, the following new rule 96MX shall be *inserted*, namely:—

“96MX.—Special procedure in respect of steel furniture, fittings and fixtures and wooden furniture.—(1) This rule shall apply to steel furniture, fittings and fixtures and wooden furniture.

(2) No manufacturer of steel furniture, fittings and fixtures and of wooden furniture, hereinafter referred to as the manufacturer, shall manufacture and deal in either steel furniture, fittings and fixtures or wooden furniture unless he obtains a licence in Form L-4 on payment of a licence fee of Taka 100 and on execution of a bond in Form B-2, subject to furnishing of a security deposit of Taka 250 only.

(3) Notwithstanding anything contained elsewhere in these rules, the duty of excise on steel furniture, fittings and fixtures and wooden furniture shall be paid in the manner as laid down in this rule.

(4) Every manufacturer shall maintain a daily account of production or acquisition and sale of the articles produced, acquired and sold in the proper form.

(5) Every manufacturer shall issue a sale memorandum against each sale of any article from a serially numbered booklet.

(6) A manufacturer may remove the excisable goods against a sale memorandum referred to in sub-rule (5) from his premises from time to time without prior payment of duty due thereon. After the close of each calendar month, he shall pay, by means of a Treasury Challan not later than the 7th day of the month following that in which the excisable goods are removed, the total amount of duty on the goods so removed during that month calculated at the rate or rates in force. After paying the duty on all removals made in the preceding month and in any case not later than the 7th day of each calendar month, the manufacturer shall submit to the proper officer a monthly return in the proper Form of all excisable goods manufactured during the preceding month, the quantity of such goods removed from the premises and such other particulars as may be specified in this rule or as the Board or the Collector may, by general or special order, require, supported by Treasury Challan in proof of payment of duty. If the proper officer is satisfied that the return is correct and complete, he shall make an assessment on the basis of duty payable, after giving due credit for the duty paid in pursuance of this rule.

(7) Notwithstanding anything contained in sub-rules (5) and (6), in cases where the excisable goods are required to be removed from a workshop to a showroom and *vice versa* for the purpose of sale or repair or reprocessing, as the case may be such removal shall be done on the strength of a transport document in proper Form contained in a booklet with pages serially numbered and duly authenticated by the proper officer:

Provided that such removal shall be limited within the same city, municipal area or within 5 miles from the place of removal to the place removed to.

(8) If, on receipt of the monthly return, the proper officer is not satisfied as to the correctness of the return, he may, after obtaining such further particulars as he may require, determine the duty payable, or if a manufacturer does not submit a monthly return within the period specified for the purpose, the proper officer may make an assessment to the best of his judgement after giving the manufacturer an opportunity of being heard.

(9) A manufacturer shall keep the daily account complete and ready alongwith other books, ledgers and sale memorandum for inspection and checking by the proper officer for determination of the correctness of the monthly return and determination of duty payable.

(10) When any duty payable under the Act has not been paid within the period specified in sub-rule (6) or the proof of payment of duty such goods has not been furnished to the satisfaction of the proper officer, the manufacturer shall be liable to a penalty which may extend to two thousand Taka or ten times the duty due on such goods, whichever is higher, without prejudice to any other action which may be taken under the Act.

(11) The provisions of rule (9) except the second proviso, rule 52, 52A, 52B, sub-rule (1) of rule 224, 228, 228A and 229 shall not apply to steel furniture, fittings and fixtures or to wooden furniture or the manufacturer thereof.

(2) in rule 96W, after sub-rule (9), a new sub-rule (9A) shall be inserted, namely:—

“(9A) if the duty payable is not paid within time in accordance with the provisions of this rule, the management shall, without prejudice to any other action that may be taken under the Act or the rules, pay an additional duty at the following rates—

- (a) 1% of the duty due if the payment is delayed by a month or part thereof;
- (b) 2% of the duty due if the payment is delayed by more than a month but not more than two months;
- (c) 3% of the duty due if the payment is delayed by more than two months but not more than three months;
- (d) 4% of the duty due if the payment is delayed by more than three months but not more than four months;
- (e) 5% of the duty due if the payment is delayed by more than four months.”;

(3) in rule 96 WW, after sub-rule (9), a new sub-rule (9A) shall be inserted, namely:—

“(9A) If the duty payable is not paid within time in accordance with the provisions of this rule the management shall, without prejudice to any other action that may be taken under the Act or these rules, pay an additional duty at the following rates—

- (3) 1% of the duty due if the payment is delayed by a month or part thereof;
- (b) 2% of the duty due if the payment is delayed by more than a month but not more than two months;
- (c) 3% of the duty due if the payment is delayed by more than two months but not more than three months;
- (d) 4% of the duty due if the payment is delayed by more than three months but not more than four months;
- (e) 5% of the duty due if the payment is delayed by more than four months.”;

(4) in rule 96MX, after sub-rule (9), a new sub-rule (9A) shall be inserted, namely:—

“(9A) If the duty payable is not paid within time in accordance with the provisions of this rule, the management shall without prejudice to any other action that may be taken under the Act or the rules, shall pay an additional at the following rates—

- (a) 1% of the duty due if the payment is delayed by a month or part thereof;
- (b) 2% of the duty due if the payment is delayed by more than a month but not more than two months;

- (c) 3% of the duty if the payment is delayed by more than two months but not more than three months;
- (d) 4% of the duty due if the payment is delayed by more than three months but not more than four months;
- (e) 5% of the duty due if the payment is delayed by more than four months.”;

(5) in Appendix-I, under the heading “FORMS”,—

(a) for Exercise Series No. 55-R in column 1 and the entries relating thereto in columns 2, 3 and the following shall be *substituted*, namely:—

“55R Daily account register of 96WWW RG-18AA”;
entertainment provided,
instrument of admission
sold and stamps used.

(b) after Exercise Series No. 55T in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely:—

“55U Daily account register of 96MX RG-1 (Furniture
steel furniture, fittings and fittings);
and fixtures and Wooden
furniture.

(c) for Exercise Series No. 65BBB and 65BBBB in column 1 and the entries relating thereto in columns 2, 3 and 4 the following shall be *substituted*, namely:—

“65BBB repair book for receipt 96TT C.M. 2;
of Gold/Silver products.

65BBBB Order book for receipt of 96TT C.M.3;
order for manufacture of
Gold/Silver products.

65BC Bill of charges for services 96WX GW-1”;
rendered by automobile gar-
rage and workshop.

(d) for Excise Series No. 66-AA in column 1 and the entries relating thereto in columns 2, 3 and 4 the following shall be *substituted*, namely:—

“66-AA Instrument of admission for 96WWW TA-1”;
the purpose of entering to a
place of entertainment.

- (e) after Excise Series No. 66-AA in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely:—

“66AB Transport booklet for steel furniture, fittings and fixtures and wooden furniture valid for transport within the same city, municipal area or within 5 miles from the place of removal to the place removed to. 96MX TP-SW” (Booklet);

- (f) for Excise Series No. 79-E in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *substituted*, namely:—

“79-E Monthly returns of stamps received and used. 96WWW RT-14”;

- (g) after Excise Series No. 79H in column 1 and the entries relating thereto in columns 2, 3 and 4, the following shall be *inserted*, namely:—

“79-I Monthly return of steel furniture, fittings and fixtures and wooden furniture. 96MX RT-16 (Furniture, Fittings and Fixtures”;

- (6) in the Forms,—

- (a) in FORM TA-1,—

- (i) for the words, figure and letter “Excise Series No. 66A” the words, figure and letters “Excise Series No. 66AA” shall be *substituted*;
- (ii) for the words “Entertainment Tax” the words “Excise duty” shall be *substituted*;

- (b) in FORM CW-1, for the words, figures and letters “Excise Series No. 65BBB” the words, figures and letters “Excise Series No. 65BC” shall be *substituted*;

(d) after FORM RG-1 (Bricks), the following new FORM RG-1 (Furniture and Fittings) shall be inserted, namely:—

“Excise Series No. 55U

FORM RG-1 (FURNITURE AND FITTINGS)

DAILY ACCOUNT REGISTER OF STEEL FURNITURE AND FITTINGS AND FIXTURES AND WOODEN FURNITURE
(RULE 96MX)

Name of the establishment _____

Range _____

Address _____

Circle _____

L-4 Licence No. _____

Date.	Opening balance.		Acquired or manufactured.		Disposal.		Duty payable.	Amount paid with number and date of treasury challan.	Closing balance.					
	Description.	Num-ber.	Value.	Description.	Num-ber.	Value.			Description.	Num-ber.	Value.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(c) after FORM RT BS-1, the following new FORM RT-16 (Furniture, fittings and fixtures) shall be inserted, namely:—

'Excise Series No. 79-1

K.T.—16 (FURNITURE, FITTINGS AND FIXTURES)

MONTHLY RETURN OF STEEL FURNITURES, FITTINGS AND FIXTURES/WOODEN FURNITURE
(RULE 96MX)

Name of the establishment _____

Address _____

L-4 Licence No. _____

To _____

The Range Officer,

Range _____

Circle _____

RETURN FOR THE MONTH _____ 19 _____

DATE OF SUBMISSION _____

Opening balance.		Acquired or manufactured during the month.		Disposal during the month.		Duty payable.		Amount paid with number and date of treasury challan.		Closing balance.			
Descrip-tion.	Num-ber.	Value.	Descrip-tion.	Num-ber.	Value.	Descrip-tion.	Num-ber.	Value.	Descrip-tion.	Num-ber.	Value.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

I/We have checked the above particulars with the records and found them accurate and complete.

Signature of the manufacturer.
TABARAK ALI
Member.

MINISTRY OF FINANCE
(Internal Resources Division)

(Excise)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 205-L/81/43-Excise.—In exercise of the powers conferred by section 3AA of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to impose additional duties of excise not exceeding the amount of duty due and remaining unpaid in respect of any establishment rendering or providing services falling under item Nos. 13.01, 13.02 and 13.04 of the First Schedule to the said Act to be collected in accordance with procedures laid down in the Excises and Salt Rules, 1944.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(18)Exc.I/80]

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 206-L/81/44-Excise.—In pursuance of rule 139 of the Excises and Salt Rules, 1944, and in supersession of the National Board of Revenue Notification No. S.R.O. 1/D/74, dated the 27th April, 1974, the National Board of Revenue is pleased to extend to the excisable goods mentioned in item number 03.03 to 03.16 of Section-III in the First Schedule to the Excises and Salt Act, 1944 (I of 1944), the provisions of Chapter VII (Warehousing) of the said Rules, including the provisions relating to the removal from one warehouse to another.

TABARAK ALI

Joint Secretary.

[C. No. 1(18)Exc.I/80]

(Internal Resources Division)

(Excise)

NOTIFICATION

Dacca, the 6th June 1981

No. S.R.O. 207-L/81/45-Excise.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 3A of the Excises and Salt Act, 1944 (I of 1944), the Government is pleased to rescind this Ministry's notification No. S.R.O. 44-L/81/32-Excise, dated the 4th February, 1981.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(18)Exc.I/80]