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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dacca, the 22nd July, 1980

No. S.R.O. 244-L/80.—In exercise of the powers conferred by sub-section (3) of section 2 of the Finance Act, 1957 (E.P. Act X of 1957), the National Board of Revenue is pleased to make the following amendments in the Finance Taxes Rules, 1957, namely:—

(1) In the aforesaid Rules,—

for CHAPTER II the following shall be substituted, namely:—

“CHAPTER II

Tax on advertisement by cinema slides and films, and through radio, television and daily newspapers.

4. Levy of tax.—(1) In the case of an advertisement through cinema, radio and television, the tax levied under section 2 shall be collected by the owner, authority or management, as the case may be, at the time of accepting the advertisement for publicity and the amount collected during a

(2745)

Price: 50 Palsa.

calendar month shall be deposited under the head "XIII-Other Taxes and Duties—Tax on Advertisement" within the 10th of the month next following into the Bangladesh Bank or any of its branches and, where there is no branch of the Bangladesh Bank, into the appropriate Government Treasury and thereafter the owner, authority or management shall, within the 15th of the said month, send to the Assessing Officer under whose territorial jurisdiction he or it falls, a return in form F.T.1. giving the particulars specified therein together with the receipted chalan for the amount so deposited.

(2) In the case of advertisement through daily newspapers, the tax levied under section 2 shall be collected by the owner, authority or management at the time of accepting the advertisement for publication and the amount collected during a calendar month shall be deposited under the head "XIII—Other Taxes and Duties—Tax on Advertisement" within the 10th of the month next following into the Bangladesh Bank or any of the branches and, where there is no branch of the Bangladesh Bank, into the appropriate Government Treasury and thereafter the owner, authority or management shall, within the 15th of the said month, send to the Assessing Officer under whose territorial jurisdiction he or it falls, a return in Form F.T.1A giving the particulars specified therein together with the receipted chalan for the amount so deposited.

5. **Inspection, etc.**—Every owner, authority or management shall, for the purpose of ascertaining the advertisements made and tax due, permit the Assessing Officer or the Inspector authorised in this behalf by the Assessing Officer, to inspect the exhibition, publicity or publication, as the case may be, of the advertisements, and shall supply such information and particulars or exhibit such contract, document, bill, account and other papers as may be required by him.

6. **Assessment and penalty.**—If no return in respect of any month is furnished by an owner, authority or management under rule 4, or if the Assessing Officer is satisfied that an incorrect and incomplete return has been furnished without reasonable cause or that particulars have been concealed, the Assessing Officer shall, after giving the owner, authority or management a reasonable opportunity of being heard, assess, to the best of his judgement, the amount of tax due from the owner, authority or management and may impose a penalty not exceeding an amount equal to the tax. The owner, authority or management shall deposit the dues together with the amount of penalty, if any, into the Bangladesh Bank or any of its branches and, where there is no branch of the Bangladesh Bank, into the appropriate Government Treasury in the manner specified in the notice of demand served in Form No. F.T.2.":

(2) for Form F.T.1 the following shall be substituted, namely:—

“FORM F.T. 1

[see rule 4]

Return of amounts charged and realised for advertisement by cinema slides and films, and through radio and television for the month ending on the..... day of..... 19.....

Name of cinema house and location.....

Cinema Licence No. and date.....

Name of owner/authority/management of the cinema house.....

Name of radio/television station.....

Designation of radio/television authority/management.....

Address.....

Sl. No.	Name and address of person or firm for which the advertisement is made.	Total No. of days on which the advertisement is made.	Total amount charged for the advertisement.	Total amount of tax at the rate of 15% of the amount charged.	Remarks.
1	2	3	4	5	6

I/We hereby declare that the particulars furnished above are true to the best of my/our knowledge and belief.

Signature of the person making the return.

Status or designation

(Owner/Director/Manager.)

Place.....

Dated, the....., 19 ..

FORM F.T. 1A

[see rule-4].

Return of amounts charged and realised for advertisement through daily newspapers for the month ending on the 19 ..

Name of the daily newspaper.....

Registration No. and date.....

Name of the owner/authority/management.....

Address.....

Total number of advertisers during the month.....

Total column inches of advertisement received.....

Total charges received for advertisements during the month Taka.....

Deduct charges received for advertisements being tender and employment notices .. Taka.....

Net charges on which advertisement tax is payable Taka.....

Tax due thereon at the rate of 10%.....

Chalan No. and date under which tax has been deposited.....

I/We hereby certify that the above is a true and complete statement of the advertisement charges received during the month ended on the 19 , and includes the charges received at the branch office/s.

Signature of the person making the return.

*Status or designation
(Editor/Manager/Publisher)''.*

Place.....

Dated, the.....19 ..

M. S. CHOWDHURY
Member (Taxes).

MINISTRY OF FINANCE

Internal Resources Division

(Customs)

NOTIFICATIONS

Dacca, the 22nd July, 1980

No. S.R.O. 245-L/80/573/Cus.—In exercise of the powers conferred by sub-section (7) of section 25 of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following amendments in its Notification No. S.R.O. 164-L/80/552/Cus, dated 7th June, 1980, namely:

In the aforesaid Notification, in the Table,—

- (a) for the figure and sign "56" wherever occurring the figure and sign "60" shall be substituted.
- (b) under the heading "C. 100% SYNTHETIC FABRICS" after item 1, the following new item 1A shall be inserted, namely:—
- "1A. Shirting and similar other fabrics:
- | | | |
|--------------------------|----|-----------------------------|
| (a) of a width up to 45" | .. | Taka 11.00 per liner yard. |
| (b) of a width about 45" | .. | Taka 16.00 per liner yard." |

This notification shall be deemed to have taken effect on the 7th June, 1980.

[C.No.4(6)NBR/Cus-5/76]

No. S.R.O. 246-L/80/574/Cus.—In exercise of the powers conferred by sub-section (7) of section 25 of the Customs Act, 1969 (IV of 1969), the Government is pleased to rescind its Notification No. S.R.O. 300-L/76/311/D/Cus, dated the 31st August, 1976.

By order of the President

TABARAK ALI

Joint Secretary.

[C.No.4(6)NBR/Cus-5/76]

MINISTRY OF COMMERCE

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BANGLADESH

NOTIFICATION

Dacca, the 23rd July, 1980

No. S.R.O. 248-L/80.—In exercise of the powers conferred by clause (1) of Article 28 of the Bangladesh Chartered Accountants Order, 1973 (P. O. No. 2 of 1973), the Council of the Institute of Chartered Accountants of Bangladesh, with the approval of the Government, is pleased to make the following further amendments in the Bangladesh Chartered Accountants Bye-laws, 1973, the same

having been previously published as required by clause (3) of that Article, namely:—

In the aforesaid Bye-laws,—

- (1) in bye-law 90, in paragraph (2), in the second proviso, *after* the words "from the Intermediate Examination" the words "or Foundation Examination of the said Institute" shall be *inserted*;
- (2) in bye-law 91, in paragraph (1), *for* clause (b) the following shall be *substituted*, namely:—
 - (b) any person who has passed or has been exempted from the Intermediate Examination or Foundation Examination or is eligible to appear at the Professional Examination I of the Institute of Chartered Accountants in England and Wales.";
- (3) in bye-law 93, in paragraph (2), in the second proviso, *after* the words "from the Intermediate Examination" the words "or Foundation Examination and is eligible to appear at the Professional Examination I of the said Institute" shall be *inserted*; and
- (4) in bye-law 93A, *for* the words "Intermediate Examination and has also passed Professional Examination I" the words "Intermediate Examination or Foundation Examination and has also passed the Professional Examination I" shall be *substituted*.

2. These amendments shall be deemed to have come into force on the 31st August, 1978.

M. YUNUS UDDIN

Secretary

*Institute of Chartered Accountants of
Bangladesh.*