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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE
NATIONAL BOARD OF REVENUE

NOTIFICATION

Dacca, the 26th July, 1980

No. S.R.O. 250-I/80/16-Exc.—In exercise of the powers conferred by rule 12-A of the Excises and Salt Rules, 1944, the National Board of Revenue is pleased to grant rebate of excise duty on carpet backing cloth used in the manufacture of exportable handicraft shopping bags and exported out of Bangladesh at the rate as shown in the table below subject to the compliance of the provisions of the said rule, namely:—

TABLE

Sl. No.	Description of excise-able raw materials used.	Description of exportable finished goods.	Rate of rebate of excise duty.
1	2	3	4
	Carpet backing cloth	Handicraft Jute shopping bags sizes 41×42 cm and 41×44 cm with two shoulder straps of 40 cm, 45 cm or one strap of 90 cm and printed on both sides in deep brown colour manufactured and exported by M/s. HIRAK SHIPPING LTD. 67, Dilkusha C/A, Dacca, subject to the conditions that the total quantity shall not exceed 2,50,000 pieces.	Taka 4.96 per hundred piece.

This notification shall take effect on and from 1st February 1978.

[C.No. 2(2)-Exc-II/80]

TABARAK ALI
Member (C&E).

(2775)

Price : 50 Paise

(Internal Resources Division)

(Excise)

NOTIFICATION

Dacca, the 26th July, 1980

No. S.R.O. 251-L/80/17-Excise.—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (1 of 1944), the Government is pleased to make the following further amendment in this Ministry's Notification No. S.R.O. 7(D)/Exc/72, dated the 30th June, 1972, namely:—

In the aforesaid Notification, in the Table, *after* serial No. 39B in the first column and the entries relating thereto in the second, third and fourth columns, the following new entry 39C shall be *inserted*, namely:—

“39C	Fire bricks or refractory bricks	47B	Nil.”
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By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1 (12) Exc. 1/80]

NATIONAL BOARD OF REVENUE

(Excise)

NOTIFICATION

Dacca, the 26th July, 1980

No. S.R.O. 252-L/80/18-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (1 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) in rule 96-WY, in sub-rule (5), *for* the word “monthly” the word “quarterly” shall be *substituted*;

(2) *for* rule 96-X the following shall be *substituted*, namely:—
“96-X-Special procedure relating to duty on bank cheques.

(1) The owner or manager of a printing press wherein bank cheques of any kind are manufactured shall maintain a daily account showing therein—

(a) total number of cheques of each description, along with their serial numbers;

- (b) total number of bank cheques of each description, along with their serial number, cleared for delivery to any bank;
 - (c) number and date of the bill mentioned in sub-rule (2) relating to bank cheques removed to any bank;
 - (d) total number of bank cheques of each description, along with their serial numbers, exported out of the country;
 - (e) number and date of Shipping Bill or Export Application under which the bank cheques has been exported;
 - (f) number of bank cheques of each description, along with their serial numbers, in balance at the close of the day;
 - (g) total amount of excise duty paid on bank cheques delivered; and
 - (h) number and date of treasury challan under which excise duty has been paid.
- (2) Before any bank cheques are removed from the printing press for delivery to any bank, the bank taking such delivery shall deposit the amount of excise duty due thereon under the Head "II—Excise duty—duty on bank cheques" by means of a treasury challan a copy of which shall be submitted to the manufacturer. The manufacturer shall prepare a bill in duplicate, showing the following particulars in respect of each consignment delivered; namely:—
- (a) Name and address of the bank to which consigned;
 - (b) Number of bank cheques along with their serial numbers;
 - (c) Amount of excise duty paid;
 - (d) Number and date of treasury challan under which duty is paid;
 - (e) Number and date of bill issued.

Bill along with the above particulars, shall bear the signature of the manufacturer with date. One copy of the bill shall be retained by the manufacturer and the other shall accompany the consignment to the bank.

- (3) The manufacturer shall submit to the Collector concerned, within one week of the end of every month, a statement in the following

form along with the duplicate copies of receipted treasury challan on which excise duty is paid:—

FORM

Name of Printing Press Licence (L4) No.
Statement showing number of bank cheques cleared on payment of duty during the month of 19.....

Name of bank to which delivered.	Total number of cheques delivered.		Serial numbers.		No. with dates of the bills.	Amount of excise duty paid.	No. and date of Treasury challan.
	For home consumption	For export.	From	To			
1	2	3	4	5	6	7	8

.....
Signature of manufacturer and date.

- (4) The management of every bank shall submit to the Excise Officer of appropriate jurisdiction a copy of printing order of cheques at the time of placing such order to the manufacturer for record”.

TABARAK ALI
Member.

[C.No. 1(12)Exc. 1/80]

(Internal Resources Division)

NOTIFICATION

Dacca, the 26th July, 1980

No. S.R.O. 253-L/80/19-Excise.—In exercise of the powers conferred by the provisions contained in sub-item (2) of item 29 of the First Schedule to the Excises and Salt Act, 1944 (1 of 1944), the Government is pleased to make the

following further amendment in this Ministry's Notification No. S.R.O. 214-L/75/10/75-Excise, dated the 23rd June, 1975, namely:—

In the aforesaid Notification, in the TABLE against Serial No. 9 in column 1, in column 3, in sub-item (B), for the words "without the aid of", the commas and words, "that is, without any aid of any machinery or equipment operated by" shall be *substituted*.

By order of the President
TABARAK ALI
Joint Secretary.

[C.No.9(6)Exc.IV/80]

NATIONAL BOARD OF REVENUE

NOTIFICATION

Dacca, the 26th July, 1980

No. S.R.O. 254-L/80/20-Excise.—In exercise of the powers conferred by section 37 of the Excises and Salt Act, 1944 (1 of 1944), the National Board of Revenue is pleased to make the following further amendment in the Excise and Salt Rules, 1944, namely:—

In the aforesaid Rules, in rule 6M, in sub-rule (1), for the words and commas "power, or of steam for heating" the words and comma "any machinery or equipment operated by power, steam or gas" shall be *substituted*.

TABARAK ALI
Member.

[C.No.9(6)Exc.IV/80]

Internal Resources Division

(Customs)

NOTIFICATION

Dacca, the 26th July, 1980

No. S.R.O. 256-L/80/575/Cus.—In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Government is pleased to exempt seeds, fruit and spores falling under Heading No. 12.03 of the First Schedule to the said Act from the whole of customs-duties leviable thereon.

2. This Notification shall be deemed to have taken effect on the 7th day of June, 1980.

By order of the President
TABARAK ALI
Joint Secretary.

[C.No.3(51)Cus.1/80]

NATIONAL BOARD OF REVENUE

(Customs)

ORDER

Dacca, the 26th July, 1980

No. S.R.O. 257-L/80/576/Cus.—In exercise of the powers conferred by clause (b) of section 21 of the Customs Act, 1969 (IV of 1969), and subsection (3) of section 7 of the Sales Tax Act, 1951 (III of 1951), the National Board of Revenue is pleased to authorise the delivery of CKD and SKD parts of diesel engines imported by the Bangladesh Machine Tools Factory for progressive manufacture of Mitsubishi Katsura diesel engine on payment of customs-duties at the rate of 15% *ad valorem* without payment of sales tax, subject to the following conditions, namely:—

1. The importer, before the clearance of the goods from the Customs House, shall make a declaration that the goods shall be used for the manufacture of diesel engine at the Bangladesh Machine Tools Factory, Joydevpur, Dacca and shall execute a bond in such form as the Collector of Customs having jurisdiction may specify to the effect that these goods shall not be sold or used for any purpose other than manufacture of diesel engines at the Bangladesh Machine Tools Factory and shall also bind themselves to pay the amount of duty and taxes so exempted together with any fine or penalty that may be imposed by the Collector of Customs in this behalf in case the goods are used for any purpose other than for which these are imported.

2. The importer shall maintain proper records and accounts of the imported CKD and SKD parts and raw materials for verification by the customs authority at any time in order to satisfy itself that the CKD and SKD parts have actually been used in the manufacture of diesel engines.

By order of the Board

S. M. AKRAM

First Secretary (Customs-I).

[C. No. 3(51) Cus.1/78]