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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Internal Resources Division)

(Excise)

NOTIFICATIONS

Dacca, the 17th December 1979.

**No. S.R.O. 345.L/79/21-Excise.**—In exercise of the powers conferred by sub-section (1) of section 12A of the Excises and Salt Act, 1944 (I 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. 8A in the first column and the entries relating thereto in the second, third and fourth columns, the following new serial No. 8B shall be inserted, namely :—

“8B. Cement produced from imported clinker. 9 Taka two hundred and three per metric ton”.

[C. No. 1(1)Exc.IV/79(Pt-5)]

**No. S.R.O. 346-L/79/22-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 levy, in addition to the duty leviable under section 3 thereof, a regulatory duty at the rate of Taka three hundred and sixty per metric ton on cement produced from limestone.

By order of the President

TABARAK ALI

Joint Secretary.

[C. No. 1(1) Exc. IV/79(Pt-5)].

( 3837 )

Price : 25 Paisa.

## NOTIFICATION

Dacca, the 19th December 1979.

No S.R.O. 347-L/79—The following draft of certain further amendments in the Income-tax Rules which the National Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (4) of the said section for information of all persons likely to be affected thereby and a notice is hereby given that the said draft will be taken into consideration on or after the 21st January 1980.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified above will be considered by the Board:

## Draft Amendments.

In the Income-tax Rules, in rule 9, *after* sub-rule (2), *for* the statement and the APPENDIX the following shall be *substituted*, namely—

Class of asset.	Rate/percentage of the written down value.	Remarks.
1	2	3
I. (1) Buildings (general) ..	.. 10	
(2) Factory buildings ..	.. 20	
II. Furniture and fittings ..	.. 10	
III. Machinery and plant—		
(1) General rate ..	.. 15	An extra allowance up to a maximum of 50 per cent of the normal allowance on account of double shift working, and 100 per cent of the normal allowance on account of triple shift working, will be admissible if an assessee claims such allowance and satisfies the Deputy Commissioner of Taxes that the concern has actually worked double or triple shifts, and will be proportionate to the number of days during which double or triple shifts are worked. For the purpose of granting the extra allowance, the normal number of working days throughout the year will be taken as three hundred.



1	2	3
(2) Special rate—		
(a) <i>Ships:</i>		
(i) Ocean-going ships (new)	10	
(ii) Ocean-going ships (second hand) age at the time of purchase—		The allowance is to be calculated on the original cost.
(a) Less than 10 years ..	10	
(b) 10 years or more ..	20	
(iii) Inland ships including steamers, motor vessels, sails, tug boats, iron or steel flats for cargo, wooden cargo boats, motor launches and speed boats.	20	
(b) (i) Batteries, X-Ray and electro therapeutic apparatus and accessories thereto;	} 20	
(ii) Machinery used in the production and exhibition of cinematograph films; and		
(iii) Motor vehicles all sorts.		
(c) (i) Professional and reference books;	} 30	
(ii) Aircraft, aeroengines and aerial photographic apparatus; and		
(iii) Moulds used in the manufacture of glass or plastic goods or concrete pipes.		
(d) Mineral oil concerns—		
(i) Below ground installations	100	
(ii) Above ground installations, that is to say, portable boilers, drilling tools, well-head tanks and rigs.	30	

The rates specified above shall have effect in respect of assessment for any year beginning on or after the 1st day of July 1980.

K. A. DEWAN  
Member (Taxes).

(Sales Tax)

NOTIFICATION

Dacca, the 17th December, 1979.

**No. S.R.O. 348-L/79.**—In exercise of the powers conferred by sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendment in the Ministry of Finance Notification No. 7, dated the 27th June, 1951, namely:—

In the aforesaid notification, after item 86 and the entries relating thereto, the following shall be added, namely:—

- “87. All goods other than marble chips and marble powder falling within Heading No. 25.17 of the First Schedule to the Tariff Act, 1934 (XXXII of 1934) on their import into Bangladesh.”

[18(69)/T-IV/76/(Part.II)]

By order of the President

M. S. CHOWDHURY

*Joint Secretary.*

(Customs)

NOTIFICATION

Dacca, the 19th December 1979.

**No. S.R.O. 349-L/79/513/D/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 the Notification No. S.R.O. 302-L/78/461/D/Cus, dated the 20th November 1978, namely:—

In the aforesaid Notification, in the TABLE, for Heading No. 73.31 in column (1) and the entry relating thereto in column (2) the following shall be substituted, namely:—

- “73.31 Card, Gill and Meta pins.”

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

By order of the President

TABARAK ALI

*Joint Secretary.*

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