

THE FINANCE ORDER, 1972
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THE FINANCE ORDER, 1972

PRESIDENT'S ORDER NO. 77 OF 1972

[30th June, 1972]

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Government and to amend certain laws for the purposes hereinafter appearing;

NOW, THEREFORE, in pursuance of the Proclamation of Independence of Bangladesh, read with the Provisional Constitution of Bangladesh Order, 1972, and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :-

1. (1) This Order may be called the Finance Order, 1972. Short title
 (2) It extends to the whole of Bangladesh.
 (3) Except as otherwise provided in this Order, this Article and Articles 2 and 3, clause (11) of Article 4 shall come into force at once and other Articles shall be deemed to have come into force on the first day of July, 1972.
2. The amendments set out in the First Schedule to this Order shall be made in the Tariff Act, 1934. Amendments of Act XXXII of 1934
3. The following amendment shall be made in the Central Excises and Salt Act, 1944 (Act I of 1944), namely:- Amendments of Act I of 1944
 - (1) Except where the context otherwise requires, references to "Pakistan", "Central Government", "Provincial Government", "Central Board of Revenue" and "Central Excise Officer" wherever occurring in the said Act shall be replaced by references to "Bangladesh", "Government of Bangladesh", "Government of Bangladesh", National Board of Revenue" and "National Excise Officer" respectively.
 - (2) For the First Schedule, the schedule set out in the Second Schedule to this Order shall be *substituted*.
4. The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely:- Amendment of Act XI of 1922
 - (1) Throughout the Act, for the words "Central Board of Revenue" the words "National Board of Revenue" shall be *substituted* and shall be deemed to have been so substituted on the sixteenth day of December, 1971;

(2) in section 2,-

- (a) *for* clause (4B) the following shall be *substituted*, namely:-

“(4B). “the National Board of Revenue” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972”; and

- (b) in clause (6A), in the second *proviso* for the words, figures and letters “Section 12 or section 15BB” the words and figure “or section 12” shall be *substituted*;

(3) in section 4,-

- (a) in sub-section (1), in Explanation 3, the words and figures “or section 15BB” shall be *omitted*; and

- (b) in sub-section (3),-

(i) clause (XV) shall be *omitted*;

(ii) *for* clause (xvii) the following shall be *substituted*, namely:-

“(xvii) Any income, not exceeding taka five thousand, chargeable under the head ‘interest on securities’ received by an assessee, being an individual, from interest on any securities of the Government”; and

(iii) in clause (xviii), in the *proviso*, the words, brackets and figure “clause (xv) and” shall be *omitted*;

- (4) in section 5A, in sub-section (4), the word “ordinarily” shall be *omitted*;

- (5) in section 7, in sub-section (1), in the fourth *proviso*, *for* the words “three hundred and sixty” the words “six hundred” and *for* the words “two hundred and forty” the words “three hundred and sixty” shall be *substituted*;

(6) in section 10,-

- (1) in sub-section (2),-

(a) in clause (iii), the second *proviso* shall be *omitted*; and

- (b) in clause (va), in Explanation, for paragraph (1) the following shall be *substituted*, namely:-
- “(1) “specified year“ means the year immediately following the year in which industrial undertaking was set-up; and”;
- (2) in sub-section (9), the proviso shall be *omitted*;
- (7) section 15BB shall be *omitted*;
- (8) in section 15D, in sub-section (1), in the second proviso, the words and commas “not being a donation to the Quaid-E-Azam Memorial Fund,” shall be *omitted*;
- (9) in section 15H, for the word “one” the word “two” shall be *substituted*;
- (10) in section 30, in sub-section (1), for the existing third proviso the following shall be *substituted* and shall be deemed to have been so substituted on the first day of July, 1971, namely:
- “Provided further that no appeal shall be filed under this section in respect of any order in any case where the said order has been passed by an Inspecting Assistant Commissioner of Income-tax exercising the powers conferred on an Income-tax Officer under sub-section (5) of section 5,”;
- (11) in section 34, in sub-section (2), in the proviso in clause (1),
- (a) in sub-clause (b), the word “and” appearing *after* the semi-colon shall be *omitted*;
- (b) in sub-clause (c), *after* the semi-colon the word “and” shall be *substituted*.”
- (c) *after* the sub-clause (c), amended as aforesaid, the following new sub-clause (d) shall be *added*, namely:-
- “(d) in relation to the income, profits or gains which were first assessable in the year 1967-68, the words “five years” were *substituted*”;

(12) in section 66, in sub-section (1), the words “in the prescribed form” shall be *omitted* and shall be deemed to have been so omitted on the 1st day of July, 1971 and *for* the word “rupees” the word “taka” shall be *substituted*; and

(13) in the Third Schedule, Rule 6 shall be *omitted*.

Amendment of
Act X of 1950

5. The following amendments shall be made in the Estate Duty Act, 1950 (X of 1950), namely:-

(1) Throughout the Act, *for* the words “Central Board of Revenue” the words “National Board of Revenue” shall be *substituted* and shall be deemed to have been so substituted on the sixteenth day of December, 1971;

(2) in section 2, in clause (3), *for* the words, figure and commas “Central Board of Revenue constituted under the Central Board of Revenue Act, 1924,” the words, figure and commas “National Board of Revenue constituted under the National Board of Revenue Order, 1972,” shall be *substituted*; and

(3) in section 59A, in sub-section (1), the words “in the prescribed form” shall be *omitted* and shall be deemed to have been so omitted on the 1st day of July, 1971.

Amendment of
Act III of 1951

6. The following amendments shall be made in the Sales-tax Act, 1951 (III of 1951), namely:-

(1) Throughout the Act, *for* the words “Central Board of Revenue” the words “National Board of Revenue” shall be *substituted* and shall be deemed to have been so substituted on the sixteenth day of December, 1971;

(2) in section 2, for clause (3a) the following shall be *substituted*, namely:-

“(3a) “Board” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972”; and

(3) in section 17, in sub-section (1), the words “in the prescribed form” shall be *omitted* and shall be deemed to have been so omitted on the 1st day of July, 1971.

7. The following amendments shall be made in the Gift Tax Act, 1963 (XIV of 1963), namely:-

Amendment of Act XIV of 1963

- (1) Throughout the Act, for the words "Central Board of Revenue" the words "National Board of Revenue" shall be *substituted* and shall be deemed to have been so substituted on the sixteenth day of December, 1971;
- (2) in section 2, *for* clause (v) the following shall be *substituted*, namely:-
 - “(v) “Board” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972”; and
- (3) in section 26, in sub-section (1), the words “in the prescribed form” shall be *omitted*.

8. The following amendments shall be made in the Wealth Tax Act, 1963 (XV of 1963), namely:-

Amendment of Act XV of 1963

- (1) Throughout the Act, *for* the words "Central Board of Revenue" the words "National Board of Revenue" shall be *substituted* and shall be deemed to have been so substituted on the sixteenth day of December, 1971;
- (2) in section 2, *for* clause (f) the following shall be *substituted*, namely:-
 - “(f) “Board” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972”; and
- (3) in section 27, in sub-section (1), the words “in the prescribed form” shall be *omitted*.

9. (1) Subject to the provisions of subsections (2), (3), (4), and (5) in making any assessment for the year beginning on the first day of July, 1972-

Income Tax and Super Tax

- (a) income-tax shall be charged at the rates specified in Part I of the Third Schedule, and
- (b) the rates of super-tax shall, for the purposes of section 55 of the Income-Tax Act, 1922 (XI of 1922), be those specified in Part II of the Third Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1972,-

- (a) Where the total income of an assessee, not being a company, includes any income chargeable under the head "salaries" or any income chargeable under the head "interest securities", the income-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance (1971-72) Order, 1972, on his total income the same proportion as the amount of such inclusion bears to his total income;
- (b) Where the total income of a Company includes any profits and gains from life insurance business, the super-tax payable by the company shall be reduced by an amount equal to 12.5 *per cent* of that part of its total income which consists of such inclusion; and
- (c) Where the total income of an assessee, not being a company, include any profits and gains from life insurance business, the income-tax and super-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of such taxes payable on his total income according to rates applicable under the operation of the Finance Act, 1942 (XII of 1942), the same proportion as the amount of such inclusion bears to his total income so however that the aggregate of the taxes, so computed in respect of such inclusion shall not, in any case, exceed the amount of tax payable on such inclusion at the rate of 30 *per cent*.

(3) In making any assessment for the year beginning on the first day of July, 1972, where the assessee is a co-operative society, the tax shall be payable at the rates specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Third Schedule as if the assessee were a company to which the proviso to sub-paragraph (1) of paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this subsection, the amount of income-tax at the rates specified in paragraph A of Part I of the Third Schedule, no deduction in respect of any allowance or sums referred to in clause (i) of the proviso to the said paragraph shall be made.

(4) (a) In making any assessment for the year beginning on the first day of July, 1972, where the total income of an assessee, not being a company, to which the proviso to sub-paragraph (i) of paragraph A of Part II of the Third Schedule does not apply, includes any profits and gains derived from the export of goods out of Bangladesh, income-tax and super-tax, if any, payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c) be reduced by an amount computed in the manner specified hereunder:-

Amount

- | | |
|---|---|
| (i) Where the goods exported abroad had not been manufactured by the assessee who exported them. | .. 15 per cent of the income-tax and super-tax, if any, attributable to export sales. |
| (a) and where the export sales during the relevant year exceed the export sales of the preceding year. | .. Plus an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 25 per cent |
| (b) and where the export sales during the relevant year do not exceed the export sales of the preceding year. | .. Minus 1 per cent for every decrease of 10 per cent in export sales over those of the preceding year, subject to an overall minimum of 10 per cent |
| (ii) Where the goods exported had been manufactured by assessee who had exported them : | .. |
| (a) Where the export sales do not exceed 10 per cent of the total sales. | .. Nil. |
| (b) Where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales. | .. 15 per cent of the income-tax and super-tax, if any, attributable to export sales. |
| (c) Where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales. | .. 20 per cent of the income-tax and super-tax, if any, attributable to export sales. |
| (d) Where the export sales exceed 30 per cent of the total sales. | .. 25 per cent of the income-tax and super-tax, if any, attributable to export sales: |

Provided that in the case of a registered firm super-tax payable by it under paragraph C of part II of the Third Schedule shall be reduced under this clause by an amount calculated on the basis of the income-tax payable on its total income under paragraph A of part I had it been the total income of an unregistered firm;

- (b) Nothing contained in clause (a) shall apply in respect of the following goods or class or goods, namely :
 - (i) tea,
 - (ii) raw cotton,
 - (iii) raw jute,
 - (iv) jute manufacture,
 - (v) such other goods as may be notified by the National Board of Revenue from time to time;
- (c) The National Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.

(5) In cases to which section 17 of the Income-tax Act, 1922 (XI of 1922) applies, the tax chargeable shall be determined as provided in that section, but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).

(6) For the purposes of making deduction of tax under section 18, the rates specified in part I and part II of the Third schedule shall apply as respects the year beginning on the first day of July, 1972 and ending on the thirtieth day of June, 1973.

(7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with provisions of the Income-tax Act, 1922 (XI of 1922); and the expression "public company" means a company-

- (i) in which not less than fifty *per cent* of the shares are held by the Government, or

- (ii) whose shares were the subject of dealings in a registered stock exchange in the taxable territories at any time during the previous year and remained listed on the stock exchange till the close of that year.

10. Surcharge under the Income Tax Act, 1922 (XI of 1922), shall be charged as respects any assessment for the year beginning on the first day of July, 1972, at the rate of ten *per cent* of the income-tax and super-tax payable by an assessee, not being a company, having total income, profits or gains exceeding Taka thirty-six thousand provided that the surcharge payable shall in no case exceed the amount by which the total income, profits or gains exceed Taka thirty-six thousand.

Surcharge under the Income Tax Act, 1922 (XI of 1922)

11. Notwithstanding any exemption from payment of income-tax and super-tax granted to or any rights or privileges acquired by an industrial undertaking under section 15BB, since omitted under this Order, of the Income Tax Act, 1922 (XI of 1922), as respects any income, profits and gains of any previous year ending on any day after the thirtieth day of June, 1971 and of any previous year thereafter, such exemption, rights or privileges shall stand withdrawn or cancelled, as the case may be.

Withdrawal of exemption of unexpired period of Tax holiday under the Income Tax Act, 1922 (XI of 1922)

12. (1) During the period from the 1st day of July, 1972, to the 30th day of June, 1973 (both days inclusive), there shall be levied and collected a toll on every mechanically propelled vessel registered under the Inland Mechanically Propelled Vessels Act, 1917 (I of 1917), plying on inland waters at the rate specified below, namely:-

Toll on Vessels Plying on Inland Waters

Description of vessels.	Rate of Toll.
(a) Vessels for carrying passengers for hire	On the maximum registered passenger carrying capacity at the rate of Taka ten per passenger.
(b) Vessels for carrying cargo ..	Taka two per ton on the maximum registered cargo carrying capacity.
(c) Other vessels and crafts ..	Taka ten per brake horse power or fraction thereof:

Provided that if a vessel remains idle for breakdown of engine or otherwise for a continuous period exceeding three months in the year, toll payable shall be reduced in such proportion as the period or the aggregate of such periods for which the vessel remained idle bears to the year for which the toll is payable, subject to the condition that the owner of the vessel shall give a notice to the Assessing Officer within 15 days from the first day the vessel remained idle, failing which he shall not be entitled to any relief on account of the idle period:

Provided further that the vessels owned by Government shall be exempt from payment of toll under this clause.

Explanation I- Vessels carrying both passengers and cargo shall be charged on the total of the maximum registered carrying capacity of passengers and cargo at the rate specified in sub-clauses (a) and (b).

Explanation II- For the purpose of sub-clause (c) one nominal horse power will be calculated as equivalent to 5.65 brake horse power.

Explanation III- Where there are more than one maximum registered passenger carrying capacity, the maximum registered passengers carrying capacity shall mean the highest one.

(2) The toll shall be payable by the owner or charterer of the vessel.

(3) The Government may make rules regulating the procedure for the assessment, collection and payment of the toll and other matters incidental to its levy.

Explanation - In this Article and in Article 13 and 16 “mechanically propelled vessel” and “inland water” have the same meaning as in the Inland Mechanically Propelled Vessels Act, 1917 (I of 1917).

13. (1) During the period from that 1st day of July, 1972, to the 30th day of June, 1973 (both days inclusive), there shall be levied and collected on fares and freights charged for transport by mechanically propelled vessels registered under the Inland Mechanically Propelled Vessels Act, 1917 (I of 1917), plying on inland waters, a toll according to the scale specified in the Fourth Schedule to this Order.

Toll on Fares and Freights on Traffic Inland Vessels

(2) The toll shall be collected by the owner of the charterer of the vessel and paid to the Government.

(3) The Government may make rules regulating the procedure for the assessment, collection and payment of the toll and any other matter incidental to its levy.

14. (1) Notwithstanding anything contained in the Bengal Motor Vehicles Tax Act, 1932 (I of 1932), during the period from the 1st day of July, 1972, to the 30th day of June, 1973 (both days inclusive), there shall be levied and collected a toll on every motor vehicle carrying goods by road on freights according to the rate specified below, namely:-

Toll of motor vehicles carrying goods by road on freights

Description of motor vehicles.	Rate of toll.
(i) Motor vehicles of registered goods carrying capacity not exceeding 3 tons.	Taka 100 annually.
(ii) Motor vehicles of registered goods carrying capacity exceeding 3 tons but not exceeding 5 tons.	Taka 200 annually.
(iii) Motor vehicles of any registered goods carrying capacity exceeding 5 tons.	Taka 300 annually.

Explanation - For the purpose of levying the toll, less than half of a ton shall be ignored and half of a ton or above shall be treated as one ton.

(2) The toll shall be payable by the owner of the motor vehicle.

(3) The Government may make rules regulating the procedure for the assessment, collection and payment of the toll and any other matter incidental to its levy.

Toll on motor vehicles carrying goods by road other than on freights

15. (1) Notwithstanding anything contained in the Bengal Motor Vehicles Tax Act, 1932 (I of 1932), during the period from the 1st day of July, 1972, to the 30th day of June, 1973 (both days inclusive), there shall be levied and collected a toll on motor vehicles carrying goods by road, other than on freights, at the rate of Taka twenty-five per annum per ton of registered goods carrying capacity or fraction thereof:

Provided that the motor vehicles owned by the Government shall be exempt from payment of toll under this clause.

Explanation - For the purpose of levying the toll, less than half of a ton shall be ignored and half of a ton or above shall be treated as one ton.

(2) The toll shall be payable by the owner of the motor vehicle.

(3) The Government may make rules regulating the procedure for the assessment, collection and payment of the toll and any other matter incidental to its levy.

Bar to renewal of certificate of survey and certificate of fitness

16. Notwithstanding anything contained in the Inland Mechanically Propelled Vessels Act, 1917 (I of 1917), or the Motor Vehicles Act, 1939 (IV of 1939), an application for the renewal of a certificate of survey in the case of a mechanically propelled vessel or for the renewal of a certificate of fitness in the case of a motor vehicle shall not be allowed unless it is accompanied by a certificate in the prescribed manner to the effect that no arrear toll in respect of any such mechanically propelled vessel or motor vehicle is due under this Order.

Amendment of section 3 of East Bengal Act XVI of 1950

17. In the East Bengal Finance Act, 1950 (XVI of 1950), in section 3, for sub-section (I), the following shall be substituted, namely:-

“(1) As from the first day of July, 1972, there shall be levied and collected by the Government from the following classes of persons a tax for each financial year at the rate shown against each in addition to any tax, rate, duty or fee which they may be liable to pay under any other enactment for the time being in force, namely:-

- (a) Companies, not being registered co-operative societies, transacting business anywhere in Bangladesh-

	Rates.
(i) Where the paid-up capital exceeds Taka 1,00,000 but does not exceed Taka 5,00,000.	Taka 500
(ii) Where the paid-up capital exceeds Taka 5,00,000 but does not exceed Taka 10,00,000.	Taka 1,000
(iii) Where the paid-up capital exceeds Taka 10,00,000.	Taka 1,000 <i>plus</i> Taka 250 for every Taka 5,00,000 or fraction thereof in excess of Taka 10,00,000.

Explanation - The expression “company” as used in this clause means a company as defined in the Companies Act, 1913 (VII of 1913).

(b) Persons owing factories situated anywhere in Bangladesh-

	Rates.
(i) Where the number of workers employed in the factory exceeds 30 but does not exceed 50.	Taka 500
(ii) Where the number of workers employed in the factory exceeds 50 but does not exceed 70.	Taka 1,000
(iii) Where the number of workers employed in the factory exceeds 70 but does not exceed 100.	Taka 1,500
(iv) Where the number of workers employed in the factory exceeds 100.	Taka 2,500

Explanation - The expression “factory” and “worker”, as used in this clause mean “factory” and “worker” as defined in the East Pakistan Factories Act, 1965 (IV of 1965).

(c) Medical practitioners registered to practise in allopathic, homeopathic, unani or ayurvedic system of medicine, income-tax practitioners and legal practitioners, of not less than two years standing-Taka 50.

- (d) Persons holding licences under the Imports and Exports (Control) Act, 1950 (XXX of 1950), clearing agents licensed or approved as custom house agents, engineering or architectural consultants, contractors supplying goods, commodities and services to Government or local bodies-Taka 50.
- (e) Persons doing any business of sale of goods and services in hired, self-owned, allotted or assigned premises in municipal areas or such other areas as the Government may, by notification in the *official Gazette*, specify-Taka 50 :

Provided that no tax shall be leviable where the annual rental or rental value of the business premises does not exceed Taka 600.

- (f) Persons not liable to tax under clauses (a) , (b), (c), (d), or (e) who in the preceding financial year were assessed to income-tax under the Income-tax Act, 1922 (XI of 1922), in respect of earnings of or income from any profession, trade, calling or employment as the case may be, pursued either wholly or in part within Bangladesh or who in the preceding financial year were assessed to agricultural income-tax under the Bengal Agricultural Income Tax Act, 1944 (IV of 1944)-Taka 50 :

Provided that where a person is liable to tax under more than one clause he shall be assessed to tax at the rate which is the highest under any of the clauses.”

Amendment of East Pakistan Act X of 1957

18. (1) In the East Pakistan Finance Act, 1957 (X of 1957), in section 2, in sub-section (1) for the word “five” the word “ten” shall be *substituted*.

(2) During the period from the 1st day of July, 1972, to the 30th day of June, 1973 (both days inclusive), section 6 of the East Pakistan Finance Act, 1957 (X of 1957), shall have effect as if in sub-section (1) of the said section 6 for the word and figure “annas 2” the word and figures “Taka 2.00” were *substituted*.

Continuance of rules framed under the East Pakistan Finance Act, 1957 (X of 1957)

19. The rules made under the provisions of the East Pakistan Finance Act, 1957 (X of 1957), shall, so far as they are not inconsistent with the provisions of this Order, be deemed to be rules under the corresponding provisions of this Order.

20. In the East Pakistan Urban Immovable Property Tax Act, 1957 (XI of 1957)-

Amendment of the East Pakistan Urban Immovable Property Tax Act, 1957 (XI of 1957)

- (1) Sub-section (2) of section 3 of the East Pakistan Urban Immovable Property Tax Act, 1957 (XI of 1957), shall be *deleted* and sub-section (1) of that section shall be *renumbered* as section 3.
- (2) in section 6, after clause (e), the following shall be *inserted* as clause (f), namely:-

“(f) Power houses and lands on which they are situate vesting in or belonging to the Bangladesh Water and Power Development Authority;”
- (3) the existing clauses “(f)” and “(g)” shall be *renumbered* as clauses “(g)” and “(h)” respectively;
- (4) in section 6, in clause (h) as so renumbered *for* the word and figures “Rs. 1,000” the word and figures “Taka 1,500” shall be *substituted*;
- (5) After section 6, the following new section 6A shall be *inserted*, namely:-

“6A. General Power of Exemption—The Government may, by notification in the *official Gazette*, exempt, either wholly or in part, from the payment of any tax imposed under the Act, any person or class of persons or any property or class of property”; and
- (6) *For* the Schedule to the Act, the following shall be *substituted*, namely:-

“THE SCHEDULE

[*Vide* Section 3]

- | | Rate of tax |
|--|---------------|
| (a) On the first Taka 1,000 of the annual value. | Nil. |
| (b) On the next Taka 2,000 of the annual value. | 3 per centum. |

- (c) On the next Taka 2,000 of the annual value. 5 per centum.
- (d) On the next Taka 3,000 of the annual value. 7½ per centum.
- (e) On the balance of the total annual value. 10 per centum.”

Amendment of
the East
Pakistan
Finance Act,
1966 (III of
1966)

21. In the East Pakistan Finance Act, 1966 (III of 1966), in section 5, for sub-section (3), the following shall be *substituted*, namely:-

“(3) The tax shall be levied according to the scale specified below:-

Amount of capital gain.		Rate of tax.
For the first Taka 3,000	... ..	Nil
For the next Taka 2,000	... ..	5%
For the next Taka 5,000	... ..	7%
For the next Taka 10,000	... ..	9%
For the next Taka 10,000	... ..	12%
For the next Taka 20,000	... ..	15%
For the next Taka 20,000	... ..	20%
For the balance ...	... ..	30%

Penalty

22. If a person, on whom a tax is levied or who is responsible for the collection and payment of any tax or toll under this Order, fails to pay the tax or toll or fails to collect and pay the tax or the toll as provided in this Order and the rules made thereunder he shall be liable to a penalty not exceeding the amount of the tax or toll payable.

Public Demand

23. A tax or toll leviable under any provision of this Order or any penalty imposed thereunder shall be recoverable as a public demand under the Bengal Public Demands Recovery Act, 1913 (III of 1913).

Bar of suits in
Civil Courts

24. No suit shall lie in any Civil Court to set aside or modify any assessment of tax or toll made under this Order and the rules made thereunder.

25. No suit, prosecution or legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Order or the rules made thereunder. Indemnity

26. (1) Section 6 of the East Pakistan Finance Act, 1966 (III of 1966), providing for levy of tax on hotels, in hereby repealed. Repeal and savings

(2) Notwithstanding such repeal, any direction issued or action taken or order passed or proceeding commenced or right accrued or liability incurred under any provision of the said section shall continue in force.

27. (1) Articles 12, 13, 15, 16, 17, 19, 20, 21, 22, and 23 of the Finance (1971-72) Order, 1972 (President's Order No. 52 of 1972), are hereby repealed. Repeal and savings

(2) Notwithstanding such repeal, any direction issued or action taken or order passed or proceeding commenced or right accrued or liability incurred under any provision of the said Order shall continue in force and shall be deemed to have been issued, taken, passed, commenced, accrued or incurred, as the case may be, under the corresponding provision of this Order.

THE FIRST SCHEDULE

ANNEXTURE A

(See Article 2)

Amendment in the First Schedule to the Tariff Act, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule against Heading Nos. specified in the first column of the Table below, for the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in the second and third column of the Table shall be *substituted*.

TABLE

Heading No. (1)	Name of article (2)	Rate of duty. (3)
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	110% <i>ad val.</i>
05.08	Bones and horn-cores, unworked, defatted, simply prepared but not cut to shape, treated with acid or de-gelatinised; powder and waste of these products	110% <i>ad val.</i>
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	110% <i>ad val.</i>
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee and coffee substitutes containing coffee B. Coffee husks and skins	150% <i>ad val.</i> 150% <i>ad val.</i>
09.02	Tea	Taka 1.25 per <i>lb.</i>
09.04	Pepper of the genus "Piper": Pimento of the genus "Capsicum" or the genus "Pimenta"	100% <i>ad val.</i>

09.05	Vanilla	100% <i>ad val.</i>
09.06	Cinnamon and cinnamon-tree flowers ...	100% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems) ...	100% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms	100% <i>ad val.</i>
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	100% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves; other spices	100% <i>ad val.</i>
12.01	Oilseeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts	40% <i>ad val.</i>
	B. Copra	40% <i>ad val.</i>
	C. Palm nuts and kernels	40% <i>ad val.</i>
	D. Soya beans	40% <i>ad val.</i>
	E. Linseed	40% <i>ad val.</i>
	F. Cottonseeds	40% <i>ad val.</i>
	G. Castor oilseeds	40% <i>ad val.</i>
	H. Other	40% <i>ad val.</i>
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:	
	A. Goods of a kind used primarily in perfumery	125% <i>ad val.</i>
	B. Cinchona bark	Free.
	C. Betel Nuts	Taka 3.25 per <i>lb.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	D. Other	40% <i>ad val.</i>
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:	
	A. Seed and stick lac	50% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier juis"), obtained from those unrendered fat:	
	A. Tallow	30% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
15.07	Fixed vegetables oils, fluid or solid, crude, refined or purified:	
	A. Soya bean oil	50% <i>ad val.</i>
	B. Cotton seed oil	50% <i>ad val.</i>
	C. Ground-nut oil	50% <i>ad val.</i>
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	50% <i>ad val.</i>
	F. Rape oil, colza oil and mustard oil	75% <i>ad val.</i>
	G. Linseed oil	75% <i>ad val.</i>
	H. Palm oil	90% <i>ad val.</i>
	K. Coconut (copra) oil	75% <i>ad val.</i>
	L. Palm kernel oil	90% <i>ad val.</i>
	M. Castor oil	75% <i>ad val.</i>
	N. Other	50% <i>ad val.</i>

15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:	50% <i>ad val.</i>
	A. Soya bean oil	50% <i>ad val.</i>
	B. Cotton seed oil	50% <i>ad val.</i>
	C. Ground-nut oil	50% <i>ad val.</i>
	D. Olive oil	50% <i>ad val.</i>
	E. Sunflower seed oil	50% <i>ad val.</i>
	F. Rape oil, colza oil	75% <i>ad val.</i>
	G. Linseed oil	75% <i>ad val.</i>
	H. Palm oil	90% <i>ad val.</i>
	K. Coconut (Copra) oil	75% <i>ad val.</i>
	L. Palm kernel oil	90% <i>ad val.</i>
	M. Castor oil	75% <i>ad val.</i>
	N. Other	50% <i>ad val.</i>
15.10	Fatty acids; acid oils from refining; fatty alcohols:	
	A. Fatty acids; acid oils from refining	115% <i>ad val.</i>
	B. Fatty alcohols	115% <i>ad val.</i>
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:	
	A. Animal oils and fats:	
	(i) Fish oil and whale oil	Taka 25.00 per cwt.
	(ii) Other	50% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	B. Other	50% <i>ad val.</i>
17.01	Beet Sugar and cane sugar, solid:	
	A. Not refined	Taka 40.00 per cwt.
	B. Refined	Taka 40.00 per cwt.
17.02	Other sugars: sugar syrups: artificial honey (whether or not mixed with natural honey): caramel	125% <i>ad val.</i>
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	125% <i>ad val.</i>
18.01	Cocoa beans, whole or broken, raw or roasted	110% <i>ad val.</i>
18.02	Cocoa shells, husks, skins and waste	110% <i>ad val.</i>
18.03	Cocoa paste (in bulk or in block), whether or not defatted	125% <i>ad val.</i>
18.04	Cocoa butter (fat or oil)	125% <i>ad val.</i>
18.05	Cocoa powder, unsweetened	125% <i>ad val.</i>
18.06	Chocolate and other food preparations containing cocoa	150% <i>ad val.</i>
19.01	Malt extract	110% <i>ad val.</i>
19.03	Macaroni, spaghetti and similar products	125% <i>ad val.</i>
19.04	Tapioca and sago: tapioca and sago substitutes obtained from potato or other starches	110% <i>ad val.</i>
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	125% <i>ad val.</i>
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	125% <i>ad val.</i>

19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	150% <i>ad val.</i>
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	150% <i>ad val.</i>
20.01	Vegetables and fruits, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	150% <i>ad val.</i>
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid ...	150% <i>ad val.</i>
20.03	Fruit preserved by freezing, containing added sugar	150% <i>ad val.</i>
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised)	150% <i>ad val.</i>
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	150% <i>ad val.</i>
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirits	150% <i>ad val.</i>
20.07	Fruit Juices (including grape must) and vegetable juices whether or not containing added sugar, but unfermented and not containing spirit	150% <i>ad val.</i>
21.01	Roasted chicory and other roasted coffee substitutes, extracts, essences and concentrates thereof	150% <i>ad val.</i>
21.02	Extracts, essences or concentrates, of coffee, tea or mate; preparations with a basis of those extracts, essences or concentrates:	
	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates ...	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
21.03	Mustard flour and prepared mustard	150% <i>ad val.</i>
21.04	Sauces; mixed condiments and mixed seasonings	150% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
21.05	Soups and broths, in liquid, solid or powder form	150% <i>ad val.</i>
21.06	Natural yeasts (active or inactive); prepared baking powder	110% <i>ad val.</i>
21.07	Food preparations not elsewhere specified or included	150% <i>ad val.</i>
22.01	Waters, including spa waters and aerated waters; ice and snow : A. Ordinary natural water and natural snow and ice B. Other	Free 110% <i>ad val.</i>
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 ...	150% <i>ad val.</i>
22.03	Bear made from malt : A. In barrels or other containers containing 27 oz. or more B. In bottles containing less than 27 oz. but not less than 20 oz. C. In bottles containing less than 13-1/2 oz. but not less than 10 oz. D. In bottles containing less than 6-2/4 oz. but not less than 5 oz. E. In other containers	Taka 5.00 per liquid gallon. 90 paisa per bottle. 45 paisa per bottle. 25 paisa per bottle. Taka 6.75 per liquid gallon.
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	175% <i>ad val.</i>
22.07	Other fermented beverages (for example, cider, perry and mead): A. Cider B. Other	175% <i>ad val.</i> The duties applicable to headings Nos. 22.03 and 22.05.

22.08	Ethyl alcohol neutral spirits, undenatured, of a strength of 80 ⁰ or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: A. Denatured spirits B. Other	110% <i>ad val.</i> Taka 192.00 per proof gallon.
22.10	Vinegar and substitutes for vinegar	175% <i>ad val.</i>
24.02	Manufactured tobacco; tobacco extracts and essences : A. Cigars and cheroots B. Cigarettes C. Other manufactured tobacco, extracts and essences : (i) Manufactured tobacco (ii) Tobacco extracts and essences	300% <i>ad val.</i> 300% <i>ad val.</i> Taka 50.00 per <i>lb.</i> 115% <i>ad val.</i>
25.04	Natural graphite	40% <i>ad val.</i>
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within headings No. 26.01	40% <i>ad val.</i>
25.08	Chalk	115% <i>ad val.</i>
25.11	Natural barium sulphates (barytes); natural barium carbonate (witherite), whether or not calcined other than barium oxide	115% <i>ad val.</i>
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	125% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
25.16	Granite, porphyry, basalt, sand-stone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	115% <i>ad val.</i>
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder or stones falling within heading No. 25.15 or 25.16: A. Flint B. Other	115% <i>ad val.</i> Free.
25.18	Dolomite, where or not clacined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	115% <i>ad val.</i>
25.23	Portland cement, cement fondu, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker: A. Portland cement excluding coloured and white Portland cement ... B. Other	Taka 45.00 per ton. 115% <i>ad val.</i>
25.24	Asbestos	40% <i>ad val.</i>
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	125% <i>ad val.</i>
25.26	Mica, including splittings; mica waste	40% <i>ad val.</i>
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	115% <i>ad val.</i>

25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight: A. Borax and Boric Acid B. Other	40% <i>ad val.</i> 35% <i>ad val.</i>
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: A. Coal B. Other	Taka 25.00 per ton. Taka 25.00 per ton.
27.02	Lignita, whether or not agglomerated ...	Taka 25.00 per ton.
27.03	Peat (including peat litter), whether or not agglomerated	Taka 25.00 per ton.
27.04	Coke and semi-coke of coal, or lignite or of peat	Taka 25.00 per ton.
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral wax, whether or not coloured	55% <i>ad val.</i>
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals: A. Petroleum Coke B. Other	110% <i>ad val.</i> 110% <i>ad val.</i>
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.	100% <i>ad val.</i>
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	50% <i>ad val.</i>
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or inter-alloys thereof; mercury:	

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	A. Mercury	55% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.06	Hydrochloric acid and chlorosulphuric acid :	
	A. Hydrochloric acid	115% <i>ad val.</i>
	B. Chlorosulphuric acid	35% <i>ad val.</i>
28.09	Nitric acid; sulphonitric acid :	
	A. Nitric Acid	115% <i>ad val.</i>
	B. Sulphibutric Acids	35% <i>ad val.</i>
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda)	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.30	Chlorides and oxychlorides	55% <i>ad val.</i>
28.31	Chlorites and hypochlorites:	
	A. Bleaching Powder	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.35	Sulphides; polysulphides:	
	A. Sodium sulphides	55% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.37	Sulphites and thiosulphates:	
	A. Sodium hydrosulphites	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>

28.38	Sulphates (including alums) and persulphates:	
	A. Alum, aluminium sulphates, Basic chromium sulphates, Copper sulphates, Sodium and magnesium sulphates	75% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.39	Nitrites and nitrates:	
	A. Sodium and Potassium nitrates	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:	
	A. Sodium bicarbonate	115% <i>ad val.</i>
	B. Soda ash	55% <i>ad val.</i>
	C. Other	35% <i>ad val.</i>
28.46	Borates and perborates:	
	A. Borax	55% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):	
	A. Sodium bichromates	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
28.54	Hydrogen peroxide (including solid hydrogen peroxide):	
	A. Hydrogen Peroxide	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
28.56	Carbides (for example, silicon carbide, boron carbide, metallic carbides): A. Tungsten carbide B. Other	55% <i>ad val.</i> 35% <i>ad val.</i>
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Methanol (methyl alcohol) B. Other	115% <i>ad val.</i> 35% <i>ad val.</i>
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Methanol B. Other	100% <i>ad val.</i> 35% <i>ad val.</i>
29.06	Phenols and phenol-alcohols	35% <i>ad val.</i>
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes: A. Formaldehydes B. Other	115% <i>ad val.</i> 35% <i>ad val.</i>
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone aldehydes, and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Acetone B. Other	115% <i>ad val.</i> 35% <i>ad val.</i>
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	

	A. Potassium and sodium acetates	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen function, carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Potassium and sodium citrates	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
29.23	Single or complex oxygen-function amino-compounds	15% <i>ad val.</i>
29.25	Carboxamide-function compounds; amid-function compounds of carbonic acid	35% <i>ad val.</i>
29.26	Carboamide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):	
	A. Saccharine and its salts (except in tablets falling under heading No. 21.07) ...	150% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
29.31	Organo-Sulphur compounds	35% <i>ad val.</i>
29.32	Organo-arsenic compounds	35% <i>ad val.</i>
29.35	Heterocyclic compounds, nucleic acids ...	35% <i>ad val.</i>
29.37	Sultones and sultams	35% <i>ad val.</i>
29.38	Provitamins, and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof, used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	35% <i>ad val.</i>
29.40	Enzymes	35% <i>ad val.</i>
29.42	Negetable alkaloids, natural or reproduced by synthesis, and their salts ethers, esters, and other derivatives	35% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
29.44	Antibiotics	35% <i>ad val.</i>
32.01	Tanning extracts of vegetable origin	115% <i>ad val.</i>
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leathers; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:	
	A. Distempers; nitrocellulose paints	125% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
32.13	Writing ink, printing ink and other inks:	
	A. Printing ink	30% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
33.01	Essential Oils (terpeneless or not); concretes and absolutes; resinoids ...	150% <i>ad val.</i>
33.02	Terpenic by-products of the deterpenation of essential oils	150% <i>ad val.</i>
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like obtained by cold absorption or by maceration ...	150% <i>ad val.</i>
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	150% <i>ad val.</i>
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable of medicinal uses	150% <i>ad val.</i>
33.06	Perfumery, cosmetics and toilet preparations	150% <i>ad val.</i>
34.01	Soap, including medicated soap :	
	A. Medicated soap	115% <i>ad val.</i>

	B. Other	150% <i>ad val.</i>
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	55% <i>ad val.</i>
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04 ...	150% <i>ad val.</i>
34.06	Candles, tapers, night-lights and the like...	150% <i>ad val.</i>
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds" in plates, horseshoe shapes, sticks and similar forms	115% <i>ad val.</i>
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass	110% <i>ad val.</i>
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	120% <i>ad val.</i>
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	120% <i>ad val.</i>
36.02	Prepared explosives, other than propellant powers	30% <i>ad val.</i>
36.03	Mining, blasting and safety fuses	30% <i>ad val.</i>
36.04	Percussion and detonating caps; igniters; detonators:	
	A. Percussion caps for cartridge	90% <i>ad val.</i>
	B. Other	30% <i>ad val.</i>
37.01	Photographic plates and film in the flat, sensitised, unexposed of any material other than paper, paperboard or cloth ...	150% <i>ad val.</i>
37.02	Film in rolls, sensitised, unexposed, perforated or not:	

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	A. Cinematograph film	10 paise per linear foot.
	B. Other	150% <i>ad val.</i>
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	150% <i>ad val.</i>
37.04	Sensitised plates and film, exposed but not developed, negative or positive:	
	A. Cinematograph film	75 paise per linear foot.
	B. Other	150% <i>ad val.</i>
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:	
	A. Aerial survey film depicting only topographical feature of a kind suitable for use in making maps or charts microfilm, being film for optical projection, consisting wholly of micro-photographs of books, publications or other documents, other than trade advertising material	Free.
	B. Other	150% <i>ad val.</i>
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	75 paise per linear foot.
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive	75 paise per linear foot.
37.08	Chemical products and flashlight materials of a kind and in a form suitable for use in photography	115% <i>ad val.</i>
38.05	Tall oil	50% <i>ad val.</i>
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	110% <i>ad val.</i>

38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils	50% <i>ad val.</i>
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	50% <i>ad val.</i>
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.	50% <i>ad val.</i>
38.18	Composite solvents and thinners for varnishes and similar products ...	50% <i>ad val.</i>
39.01	Condensation, poly-condensation and ploy-addition products, whether or not modified or polymerised, and whether or not linear (for example, phonoplasts, aminoplasts, alkyds, polyol esters and other unsaturated polyesters, silicones):	
	A. Blocks, lumps, powders, granules, flaks and similar other forms ...	100% <i>ad val.</i>
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material.	150% <i>ad val.</i>
	C. Other	120% <i>ad val.</i>
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	100% <i>ad val.</i>
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesives between two layers of artificial plastic material.	150% <i>ad val.</i>
	C. Other	120% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example collodions, celluloid); vulcanised fibre : A. Blocks, lumps, powders, granules, flakes and similar other forms B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material. C. Other	100% <i>ad val.</i> 150% <i>ad val.</i> 120% <i>ad val.</i>
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) : A. Blocks, lumps, powders, granules, flakes and similar other forms B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material. C. Other	100% <i>ad val.</i> 150% <i>ad val.</i> 120% <i>ad val.</i>
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber): A. Blocks, lumps, powders, granules, flakes and similar other forms B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material.	100% <i>ad val.</i> 150% <i>ad val.</i>

	C. Other	120% <i>ad val.</i>
39.06	Other high polymers, artificial resins and artificial plastic materials including alginic acid, its salts and esters; linoxyn:	
	A. Blocks, lumps, powders, granules, flakes and similar other forms	100% <i>ad val.</i>
	B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic materials	150% <i>ad val.</i>
	C. Other	120% <i>ad val.</i>
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-purcha and similar natural gums	35% <i>ad val.</i>
40.02	Synthetic rubber latex, pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	35% <i>ad val.</i>
40.03	Reclaimed rubber	35% <i>ad val.</i>
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber, compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master-batch	100% <i>ad val.</i>
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	50% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	50% <i>ad val.</i>
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber ...	110% <i>ad val.</i>
40.09	Piping and tubing, of unhardened vulcanised rubber	115% <i>ad val.</i>
40.10	Transmission, conveyer or elevator belts or belting, of vulcanised rubber	115% <i>ad val.</i>
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds	125% <i>ad val.</i>
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	110% <i>ad val.</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	125% <i>ad val.</i>
40.14	Other articles of unhardened vulcanised rubber	115% <i>ad val.</i>
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber	100% <i>ad val.</i>
40.16	Articles of hardened rubber (ebonite and vulcanite) :	
	A. Hygienic, medical and surgical articles	110% <i>ad val.</i>
	B. Other articles	115% <i>ad val.</i>
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07, or 41.08	125% <i>ad val.</i>
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07, or 41.08	125% <i>ad val.</i>

41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07, or 41.08 ...	125% <i>ad val.</i>
41.06	Chamois-dressed leather	125% <i>ad val.</i>
41.07	Parchment-dressed leather	125% <i>ad val.</i>
41.08	Patent leather and imitation patent leather; metalised leather	125% <i>ad val.</i>
41.09	Parings and other waste, of leather or of composition of parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	100% <i>ad val.</i>
41.10	Composition leather with a basis of leather or leather fibre in slabs, in sheets or in rolls ...	125% <i>ad val.</i>
42.01	Saddlery and harness, of any material (for example saddles, harness, collars, traces kneepads and boots) for any kind of animal	150% <i>ad val.</i>
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling bags, rucksacks), shopping bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes, (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	150% <i>ad val.</i>
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	150% <i>ad val.</i>
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	55% <i>ad val.</i>
42.05	Other articles of leather or of composition leather	150% <i>ad val.</i>
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons :	
	A. Tendons made up as machinery belting and laces for machinery belting ...	55% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down : A. Pulp-wood B. Sawlogs and veneer logs, of coniferous species C. Sawlogs and veneer logs, of non-coniferous species D. Pit-props E. Other	115% <i>ad val.</i> 115% <i>ad val.</i> 115% <i>ad val.</i> 115% <i>ad val.</i> 115% <i>ad val.</i>
44.04	Wood, roughly squared or half-squared, but not further manufactured : A. Of coniferous species B. Other	115% <i>ad val.</i> 115% <i>ad val.</i>
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm.: A. Of coniferous species B. Other	115% <i>ad val.</i> 115% <i>ad val.</i>
44.06	Wood paving blocks	115% <i>ad val.</i>
44.07	Railway or tramway sleepers of wood ...	25% <i>ad val.</i>
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	115% <i>ad val.</i>
44.09	Hopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids ...	115% <i>ad val.</i>

44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking sticks, whips, golf club shafts, umbrella handles, tool handles or the like	115% <i>ad val.</i>
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	115% <i>ad val.</i>
44.12	Wood wool and wood flour	110% <i>ad val.</i>
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like but not further manufactured :	
	A. Of coniferous species	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm.; veneer sheets for plywood, of a thickness not exceeding 5 mm.	125% <i>ad val.</i>
44.15	Plywood, block board, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); in-laid wood and wood marquetry	175% <i>ad val.</i>
44.16	Cellular wood panels, whether or not faced with base metal	125% <i>ad val.</i>
44.17	“Improved” wood, in sheets, blocks or the like	125% <i>ad val.</i>
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic bindings substances, in sheets, blocks or the like ...	150% <i>ad val.</i>
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	125% <i>ad val.</i>
44.20	Wooden picture frames, photograph frames, mirror frames and the like	150% <i>ad val.</i>
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled	125% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08	125% <i>ad val.</i>
44.23	Builders carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	125% <i>ad val.</i>
44.24	Household utensils of wood	150% <i>ad val.</i>
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and tress, of wood	115% <i>ad val.</i>
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	115% <i>ad val.</i>
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment of a kind normally carried in the pocket, in the handbags or on the person; parts of the foregoing articles, of wood	150% <i>ad val.</i>
44.28	Other articles of wood	150% <i>ad val.</i>
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	40% <i>ad val.</i>
48.01	<p>paper and paperboard (including, cellulose wadding), machine-made, in rolls or sheets :</p> <p>A. Newsprint paper, that is to say, paper in rolls or sheets, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grams per square metre, containing not less than 70 <i>per cent</i> of mechanical wood pulp and of a weight not less than 48 nor more than 62 grams per square metre</p> <p>B. Other printing and writing paper</p> <p>C. Common packing and wrapping paper</p>	<p>115% <i>ad val.</i></p> <p>115% <i>ad val.</i></p> <p>115% <i>ad val.</i></p>

	D. Paperboard (weighing more than 180 g/m ²)	55% <i>ad val.</i>
	E. Cigarette paper	55% <i>ad val.</i>
	F. Blotting paper and filter paper	115% <i>ad val.</i>
	G. Other	115% <i>ad val.</i>
48.02	Hand-made paper and paperboard	100% <i>ad val.</i>
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	55% <i>ad val.</i>
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive) not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	55% <i>ad val.</i>
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	55% <i>ad val.</i>
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	55% <i>ad val.</i>
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets :	
	A. Paper and paperboard, bituminized, asphalted, or coated with graphite in imitation of slate, reinforced or not	55% <i>ad val.</i>
	B. Other :	
	(i) Printing and writing paper	150% <i>ad val.</i>
	(ii) Other	150% <i>ad val.</i>
48.08	Filter blocks, slabs and plates, of paper pulp	115% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
48.10	Cigarette paper, cut to size whether or not in the form of booklets or tubes	150% <i>ad val.</i>
48.11	Wall paper and lincrusta, window transparencies or paper	150% <i>ad val.</i>
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	150% <i>ad val.</i>
48.14	Writing blocks, envelopes, letter cards, plain postcard, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	150% <i>ad val.</i>
48.15	Other paper and paperboard, cut to size or shape: A. Note paper in boxes or packets B. Other	150% <i>ad val.</i> 125% <i>ad val.</i>
48.16	Boxes, bags and other packing containers, of paper or paperboard	125% <i>ad val.</i>
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	150% <i>ad val.</i>
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard ...	150% <i>ad val.</i>
48.19	Paper or paperboard labels, whether or not printed or gummed	115% <i>ad val.</i>
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	115% <i>ad val.</i>
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding :	

	A. Cards for statistical machines; recording dials and sheets and rolls for self-recording apparatus; beaming paper, cards for jacquard attachment and the like	115% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
49.08	Transfer (decalcomanias)	50% <i>ad val.</i>
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	150% <i>ad val.</i>
49.10	Calendars of any kind of paper or paperboard, including calendar blocks ...	150% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs:	
	A. Printed pictures and photographs:	
	(i) Wall pictures such as are ordinarily used for instructional purposes	Free
	(ii) Other	150% <i>ad val.</i>
	B. Other :	
	(i) Posters, pamphlets and other printed material intended for tourist propaganda purposes, provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency; trade catalogues and advertising circulars; wall diagrams such as are ordinarily used for instructional purposes; wall diagrams illustrative of natural science; charts and schematic maps	Free
	(ii) Other	150% <i>ad val.</i>
50.01	Silk-worm cocoons suitable for reeling ...	30% <i>ad val.</i>
50.02	Raw silk (not thrown)	40% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garneted rags)	40% <i>ad val.</i>
50.04	Silk yarn, other than yarn of oil or other waste silk, not put up for retail sale	125% <i>ad val.</i>
50.05	Yarn spun from silk waste other than noil, not up for retail sale	125% <i>ad val.</i>
50.06	Yarn spun from noil silk, not put up for retail sale	125% <i>ad val.</i>
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	125% <i>ad val.</i>
50.08	Silk-worm gut; imitation catgut of silk ...	115% <i>ad val.</i>
50.09	Woven fabrics of silk or of waste silk other than noil	250% <i>ad val.</i>
50.10	Woven fabrics of noil silk	250% <i>ad val.</i>
53.01	Sheep's or lambs' wool, not carded or combed :	
	A. Greasy or fleece washed	30% <i>ad val.</i>
	B. Other	30% <i>ad val.</i>
53.02	Other animal hair (fine or coarse), not carded or combed:	
	A. Fine hair	90% <i>ad val.</i>
	B. Coarse hair	90% <i>ad val.</i>
53.03	Waste of sheeps or lambs wool or of other animal hair (fine or coarse), not pulled or garneted	90% <i>ad val.</i>
53.04	Waste of sheeps' or lambs' wool or of other animal hair (fine or coarse), not pulled or garneted (including pulled or garneted rags)	90% <i>ad val.</i>
53.05	Sheeps or lambs wool or other animal hair (fine or coarse), carded or combed:	
	A. Wool and other animal hair, carded or combed, other than wool tops	90% <i>ad val.</i>
	B. Wool tops	90% <i>ad val.</i>

53.06	Yarn or carded sheeps or lambs wool (woollen yarn), not put up for retail sale ...	110% <i>ad val.</i>
53.07	Yarn or combed sheeps or lambs wool (worsted yarn), not put up for retail sale ...	100% <i>ad val.</i>
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale ...	100% <i>ad val.</i>
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale ...	100% <i>ad val.</i>
53.10	Yarn of sheeps or lambs wool, of horsehair of or other animal hair (fine or coarse), put up for retail sale	100% <i>ad val.</i>
53.11	Woven fabrics of sheeps or lambs wool or of fine animal hair	150% <i>ad val.</i>
53.12	Woven fabrics of coarse animal hair other than horsehair	115% <i>ad val.</i>
53.13	Woven fabrics of horsehair	115% <i>ad val.</i>
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garneted rags)	30% <i>ad val.</i>
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garneted rags)	30% <i>ad val.</i>
54.03	Flax or ramie yarn, not put up for retail sale	40% <i>ad val.</i>
54.04	Flax or ramie yarn, put up for retail sale ...	40% <i>ad val.</i>
54.05	Woven fabrics of flax or of ramie	125% <i>ad val.</i>
55.09	Other woven fabrics or cotton:	
	A. Unbleached, not mercerised:	
	(i) Containing silk or man-made fibres	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	100% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	B. Other:	
	(i) Containing silk or man-made fibres ...	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	100% <i>ad val.</i>
57.01	True hemp ("cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garneted rags or ropes)	40% <i>ad val.</i>
57.02	Manila hemp (abaca) ("Musa textiles"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garneted rags or ropes) ...	40% <i>ad val.</i>
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garneted rags or ropes)	50% <i>ad val.</i>
57.04	Other vegetable textile fibres raw or processed but not spun; waste of such fibres (including pulled or garneted rags or ropes):	
	A. Sisal and other fibres of the agave family and waste of such fibres ...	40% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
57.05	Yarn of true hemp	110% <i>ad val.</i>
57.06	Yarn of jute or other textile bast fibres or heading No. 57.03	125% <i>ad val.</i>
57.07	Yarn of other vegetable textile fibres ...	110% <i>ad val.</i>
57.08	Paper yarn	110% <i>ad val.</i>
57.09	Woven fabrics of true hemp	115% <i>ad val.</i>
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	150% <i>ad val.</i>
57.11	Woven fabrics of other vegetable textile fibre	115% <i>ad val.</i>
57.12	Woven fabrics of paper yarn	115% <i>ad val.</i>
59.02	Felt and articles of felt, whether or not impregnated or coated	115% <i>ad val.</i>

59.04	Twine, cordage, ropes and cables, plaited or not	55% <i>ad val.</i>
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	115% <i>ad val.</i>
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic material :	
	A. Of silk or of man-made fibres	150% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :	
	A. Of silk or of man-made fibres	150% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas mantle fabric and incandescent gas mantles	115% <i>ad val.</i>
59.15	Textile hose piping and similar tubing with or without lining armour or accessories of other material	115% <i>ad val.</i>
59.16	Transmission, conveyor or elevator belts or belting, or textile material, whether or not strengthened with metal of other material	115% <i>ad val.</i>
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), or agglomerated natural or artificial abrasives, or of pottery:	

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	A. Grinding wheels	50% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	100% <i>ad val.</i>
68.06	Natural or artificial abrasives powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	100% <i>ad val.</i>
68.07	Slag wool, rock wool and similar mineral wools, exfoliated, vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	100% <i>ad val.</i>
68.08	Articles of asphalt or of similar material (for example, or petroleum bitumen or coal tar pitch)	125% <i>ad val.</i>
68.10	Articles of plastering material	125% <i>ad val.</i>
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	125% <i>ad val.</i>
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	125% <i>ad val.</i>
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and article of such mixtures	125% <i>ad val.</i>

68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like), of a kind suitable, for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	115% <i>ad val.</i>
68.15	Worked mica and articles of mica , including bonded mica splitting-on a support of paper or fabric (for example, micanite and mica folium)	115% <i>ad val.</i>
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :	
	A. Of carbon or graphite	115% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
69.01	Heat-insulating bricks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	115% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	115% <i>ad val.</i>
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, couples, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	115% <i>ad val.</i>
69.06	Piping, conduits and guttering (including angles, bends and similar fittings) ...	175% <i>ad val.</i>
69.07	Unglazed setts, flags and paving, hearth and wall tiles	175% <i>ad val.</i>
69.08	Glazed setts, flags and paving, hearth and wall tiles	175% <i>ad val.</i>
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods ...	115% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	175% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
69.13	Statuettes and other ornaments, and articles of personal adornment: articles of furniture ...	175% <i>ad val.</i>
69.14	Other articles	175% <i>ad val.</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	90% <i>ad val.</i>
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes ...	100% <i>ad val.</i>
70.03	Glass in balls, rods and tubes, unworked (not being optical glass)	100% <i>ad val.</i>
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like :	
	A. Leaded lights and the like	150% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not ...	125% <i>ad val.</i>
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed ...	150% <i>ad val.</i>
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	110% <i>ad val.</i>
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	50% <i>ad val.</i>
70.12	Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor ...	120% <i>ad val.</i>
70.13	Glassware (other than article falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes for indoor decoration, or for similar uses	150% <i>ad val.</i>

70.14	<p>Illuminating glassware, signalling glassware and optical elements of glass not optically worked nor of optical glass :</p> <p>A. Glass globes and chimneys for hurricane lanterns</p> <p>B. Other</p>	<p>115% <i>ad val.</i></p> <p>150% <i>ad val.</i></p>
70.15	<p>Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like</p>	<p>110% <i>ad val.</i></p>
70.16	<p>Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms ...</p>	<p>150% <i>ad val.</i></p>
70.18	<p>Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses</p>	<p>40% <i>ad val.</i></p>
70.19	<p>Glass beads, imitation pearls, imitation precious and semi precious stones, fragments and chippings and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini) :</p> <p>A. Glass beads, imitation pearls, imitation precious stones, fragments and chippings and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; artificial eyes of glass, including those for toys but excluding those for wear by humans</p> <p>B. Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes</p>	<p>110% <i>ad val.</i></p> <p>125% <i>ad val.</i></p>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	C. Other	150% <i>ad val.</i>
70.20	Glass fibre (including wool), yarns, fabrics, and articles, made therefrom: A. Yarns B. Fabrics C. Other	110% <i>ad val.</i> 150% <i>ad val.</i> 150% <i>ad val.</i>
70.21	Other articles or glass	125% <i>ad val.</i>
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport): A. Industrial diamonds B. Diamonds other than industrial diamonds : (i) Not cut or otherwise worked ... (ii) Cut or otherwise worked ... C. Other : (i) Not cut or otherwise worked ... (ii) Cut or otherwise worked ...	100% <i>ad val.</i> 90% <i>ad val.</i> 100% <i>ad val.</i> 90% <i>ad val.</i> 100% <i>ad val.</i>
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) : A. Industrial diamonds B. Other : (i) Not cut or otherwise worked ...	100% <i>ad val.</i> 90% <i>ad val.</i>

	(ii) Cut or otherwise worked ...	100% <i>ad val.</i>
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	100% <i>ad val.</i>
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:	
	A. Silver bullion and silver sheets and plates, which have undergone no process of manufacture subsequent to rolling ...	Taka 1.00 per oz.
	B. Other	150% <i>ad val.</i>
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	
	A. Gold bullion and gold sheets and plates, which have undergone on process of manufacture subsequent to rolling ...	Taka 35.00 per tola of 180 grains fine.
	B. Other	150% <i>ad val.</i>
71.16	Imitation jewellery	165% <i>ad val.</i>
73.03	Waste and scrap metal of iron or steel ...	40% <i>ad val.</i>
73.25	Stranded wire, cables, cordage ropes, plaited bands, slings and the like, of iron or steel wire, but including insulated electric cables	115% <i>ad val.</i>
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	115% <i>ad val.</i>
73.29	Chain and parts thereof, of iron or steel ...	115% <i>ad val.</i>
73.30	Anchors and grapnels and parts thereof, of iron or steel	115% <i>ad val.</i>
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads or copper	115% <i>ad val.</i>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers of iron or steel ...	115% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel, including blanks : A. Blanks B. Other	110% <i>ad val.</i> 115% <i>ad val.</i>
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hair-pins and curling grips, of iron or steel : A. Hair pins, curling pins and curling grips B. Other	150% <i>ad val.</i> 115% <i>ad val.</i>
73.35	Springs and leaves for springs, of iron or steel : A. Upholstery and mattress wire springs .. B. Other	125% <i>ad val.</i> 115% <i>ad val.</i>
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated and parts thereof, of iron or steel	125% <i>ad val.</i>
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel : A. Domestic articles and parts thereof ... B. Sanitary ware for indoor use and parts thereof	150% <i>ad val.</i> 150% <i>ad val.</i>
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	115% <i>ad val.</i>
73.40	Other articles of iron or steel:	

	A. Castings or forgings in the rough state ...	50% <i>ad val.</i>
	B. Reservoirs, etc., of a capacity of 300 litres or less	50% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
74.02	Master alloys	40% <i>ad val.</i>
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
	A. Copper wire	115% <i>ad val.</i>
	B. Other	35% <i>ad val.</i>
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ...	125% <i>ad val.</i>
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like of copper wire, but excluding insulated electric wires and cables	125% <i>ad val.</i>
74.11	Gauze, cloth, grill, netting, fencing, reinforcing, fabric and similar materials (including endless bands), of copper wire	125% <i>ad val.</i>
74.12	Expanded metal, of copper	125% <i>ad val.</i>
74.13	Chain and parts thereof, of copper	125% <i>ad val.</i>
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins of copper, or of iron or steel with heads or copper	125% <i>ad val.</i>
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws, (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper	125% <i>ad val.</i>
74.16	Springs of copper	125% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper ...	150% <i>ad val.</i>
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	150% <i>ad val.</i>
74.19	Other articles of copper: <ul style="list-style-type: none"> A. Needles and pins: <ul style="list-style-type: none"> (i) Hair pins, curling pins and curling grips (ii) Other B. Doors, window frames and other structural parts C. Containers for the conveyance or packing of goods D. Other articles: <ul style="list-style-type: none"> (i) Castings or forgings in the rough state (ii) Other 	150% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i> 75% <i>ad val.</i> 125% <i>ad val.</i>
75.02	Wrought bars, rods, angles, shapes and sections of nickel; nickel wire: <ul style="list-style-type: none"> A. Nickel wire B. Other 	115% <i>ad val.</i> 35% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire: <ul style="list-style-type: none"> A. Aluminium wire B. Other 	110% <i>ad val.</i> 30% <i>ad val.</i>

76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm.	55% <i>ad val.</i>
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	125% <i>ad val.</i>
76.15	Articles of a kind commonly used for domestic purpose, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	150% <i>ad val.</i>
76.16	Other articles of aluminium:	
	A. Nails, bolts, nuts, washers, rivets, screws and similar articles	125% <i>ad val.</i>
	B. Needles and pins:	
	(i) Hair and curling pins and curling grips	150% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
	C. Other articles:	
	(i) Castings or forgings of aluminium, in the rough state	75% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
78.06	Other articles of lead:	
	A. Containers for transport and storage ...	75% <i>ad val.</i>
	(ii) Sanitary articles and parts thereof ...	150% <i>ad val.</i>
	C. Other articles:	
	(i) Castings or forgings in the rough state	75% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
79.06	Other articles of zinc:	
	A. Nails, bolts, nuts, washers, rivets, screws and similar articles	125% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	B. Household utensils; sanitary articles and parts thereof	150% <i>ad val.</i>
	C. Containers for transport and storage ...	75% <i>ad val.</i>
	D. Other articles:	
	(i) Castings or forgings in the rough state	75% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
81.02	Molybdenum, unwrought or wrought and articles thereof :	
	A. Unwrought; wrought, waste and scrap	50% <i>ad val.</i>
	B. Articles or molybdenum	55% <i>ad val.</i>
82.08	Coffee mills, mincers, juice extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink ...	150% <i>ad val.</i>
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06 :	
	A. Table and kitchen knives	175% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):	
	A. Blanks of safety razor blades	100% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
82.12	Scissors (including tailors shears), and blades therefor	150% <i>ad val.</i>
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files).	175% <i>ad val.</i>
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware ...	175% <i>ad val.</i>

82.15	Handles of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14 ...	125% <i>ad val.</i>
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames of base metal; keys for any of the foregoing articles, finished or not, of base metal	150% <i>ad val.</i>
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	150% <i>ad val.</i>
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes, and the like, of base metal	125% <i>ad val.</i>
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03 ...	125% <i>ad val.</i>
83.05	Fittings for loose-leaf binders, for files or for stationery books, or base metal, letter clops, paper clips, staples, indexing tags, and similar stationery goods, of base metal	125% <i>ad val.</i>
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	150% <i>ad val.</i>
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal; (excluding switches, electric lamp holders, electric lamp for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except Heading No.85.22) : A. Hurricane lanterns B. Other	100% <i>ad val.</i> 150% <i>ad val.</i>
83.08	Flexible tubing and piping, of base metal... ..	100% <i>ad val.</i>
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular, rivets and bifurcated rivets, of base metal	100% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
83.10	Beads and spangles, of base metal	100% <i>ad val.</i>
83.11	Bells and gongs, non-electric, of base metal and parts thereof, of base metal	150% <i>ad val.</i>
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal ...	150% <i>ad val.</i>
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	100% <i>ad val.</i>
83.14	Sign-plates, name-plates, numbers, letter and other signs, of base metal	150% <i>ad val.</i>
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	100% <i>ad val.</i>
84.06	Internal combustion piston engines : A. Complete engines : (i) for aircraft (ii) for automotive vehicles (iii) Other B. Parts of engines: (i) for aircraft (ii) Other	15% <i>ad val.</i> The rate applicable to the vehicle in which the engine would be fitted. 50% <i>ad val.</i> 15% <i>ad val.</i> 100% <i>ad val.</i>
84.11	Air-pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :	

	A. Foot pumps, and hand pumps for motor cars and cycles	100% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
84.12	Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air :	
	A. Requiring for their operation not more than 3 brake horsepower	175% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :	
	A. Cream separators	115% <i>ad val.</i>
	B. Centrifugal laundry driers, requiring for their operation less than one brake horsepower	150% <i>ad val.</i>
	C. Other	115% <i>ad val.</i>
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:	
	A. Dish washing machines, electric, requiring for their operation not more than one-half of one brake horse-power ...	175% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
84.20	Weighing machinery, (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:	
	A. Weigh-bridges and automatic weighers (industrial)	50% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray gun and similar appliances; steam or sand blasting machines and similar jet-projecting machines	115% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
84.37	Weaving machines, knitting machines, and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	115% <i>ad val.</i>
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic top motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No.84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) ...	115% <i>ad val.</i>
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefore: A. Washing and drying machines requiring for their operation less than 1 brake horsepower B. Other	175% <i>ad val.</i> 50% <i>ad val.</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	100% <i>ad val.</i>
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines, and similar machines, incorporating a calculating device	100% <i>ad val.</i>

84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines) ...	100% <i>ad val.</i>
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	100% <i>ad val.</i>
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading Nos. 84.51, 84.52, 84.53 or 84.54	100% <i>ad val.</i>
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:	
	A. Nuclear reactors	50% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
	A. Sanitary or plumbing fittings	125% <i>ad val.</i>
	B. Other	110% <i>ad val.</i>
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors	100% <i>ad val.</i>
85.03	Primary cells and primary batteries ...	125% <i>ad val.</i>
85.04	Electric accumulators	125% <i>ad val.</i>
85.06	Electro-mechanical domestic appliances, with self-contained electric motor ...	175% <i>ad val.</i>
85.07	Shavers and hair clippers, with self-contained electric motor	175% <i>ad val.</i>
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:	

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	A. Morse signalling lamps; safety lamps; examination lamps	25% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	175% <i>ad val.</i>
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers: A. Suitable for use solely in telephony ... B. Other	50% <i>ad val.</i> 125% <i>ad val.</i>
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducer) and television camera; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radio-broadcasting and television reception apparatus of the domestic or portable type (including sets designed or adapted for fitting to motor vehicles) ... B. Other	150% <i>ad val.</i> 100% <i>ad val.</i>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16 ...	100% <i>ad val.</i>
85.18	Electrical capacitors, fixed or variable ...	100% <i>ad val.</i>
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lamp holders and junction boxes); resistors, fixed or variable (including potentiometers other than heating resistors); printed circuits; switchboards (other than telephone switchboards) and control panels	100% <i>ad val.</i>

85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamp; electrically ignited photographic flashbulbs:	150% <i>ad val.</i>
	A. Filament lamps; discharge lamps (including fluorescent tubes); electrically ignited photographic flashbulbs ...	100% <i>ad val.</i>
	B. Ultra-violet lamps; infrared lamp; arc-lamps	100% <i>ad val.</i>
	C. Parts	
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray, tubes, television camera tubes and mercury arc rectifying valves and tubes); photo-cells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electrical crystals:	100% <i>ad val.</i>
	A. Valves for radio electric transmission ...	150% <i>ad val.</i>
	B. Valves for radio electrical reception, amplifying valves and vacuum rectifying valves; tuning indicators	100% <i>ad val.</i>
	C. Other	
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:	
	A. Particle accelerators	100% <i>ad val.</i>
	B. Other	100% <i>ad val.</i>
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:	
	A. Wires and cables, any one core of which, not specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wires	115% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	100% <i>ad val.</i>
87.02	<p>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles other than those of heading No. 87.09):</p> <p>A-I. New motor cars including station wagons built on car chassis, the landed cost of which:</p> <p>(a) does not exceed Taka 9,000.00 per vehicle</p> <p>(b) exceeds Taka 9,000.00 but does not exceed Taka 18,000.00 per vehicle ...</p> <p>(c) exceeds Taka 18,000.00 per vehicle ...</p> <p>A-II. Used motor cars including station wagons built on car chassis</p> <p>B. Four wheel drive (4 × 4) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passenger space is interchangeable or inter-adjustable and miniature buses ...</p> <p>C. Other</p>	<p>100% <i>ad val.</i></p> <p>175% <i>ad val.</i></p> <p>300% <i>ad val.</i></p> <p>The rate applicable to the corresponding new vehicle of the same make.</p> <p>100% <i>ad val.</i></p> <p>75% <i>ad val.</i></p>
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02	75% <i>ad val.</i>
87.06	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02, or 87.03	:

	A. Parts and accessories of tractors ...	15% <i>ad val.</i>
	B. Other:	
	(i) Chassis-frames	The duty applicable to the vehicle of which they form part.
	(ii) Other	120% <i>ad val.</i>
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, forklift trucks and platform trucks); tractors of the types used on railway station platform; parts of the foregoing trucks and tractors	75% <i>ad val.</i>
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side cars; side cars of all kinds	100% <i>ad val.</i>
87.10	Cycles (including deliver tricycles) not motorised	100% <i>ad val.</i>
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)... ..	50% <i>ad val.</i>
87.12	Parts and accessories of articles falling within heading Nos. 87.09, 87.10 or 87.11:	
	A. Parts and accessories of motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, and of side-cars	100% <i>ad val.</i>
	B. Parts and accessories of cycles, not motorised	100% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
	A. Baby carriages and parts thereof	120% <i>ad val.</i>
	B. Invalid carriages and parts thereof	50% <i>ad val.</i>
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	120% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
89.04	Ships, boats and other vessels for breaking up	30% <i>ad val.</i>
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted other than such elements of glass not optically worked; sheets or plates, of polarising material	40% <i>ad val.</i>
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	40% <i>ad val.</i>
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: A. Of precious metals or rolled precious metals B. Of other materials	175% <i>ad val.</i> 110% <i>ad val.</i>
90.04	Spectacles, pince-nez, lorgnettes, goggles, and the like, corrective, protective or other: A. Of precious metals or rolled precious metals B. Other	175% <i>ad val.</i> 110% <i>ad val.</i>
90.05	Refracting telescopes (monocular and binocular), prismatic or not	110% <i>ad val.</i>
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	110% <i>ad val.</i>
90.07	Photographic cameras; photographic flashlight apparatus	150% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles: A. For film of a width of 16 mm or less B. Other	150% <i>ad val.</i> 115% <i>ad val.</i>

90.09	Image projects (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	150% <i>ad val.</i>
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (contact type); screens for projectors	115% <i>ad val.</i>
90.11	Microscopes and diffraction apparatus, electron and proton	110% <i>ad val.</i>
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image ...	110% <i>ad val.</i>
90.13	Optical appliances and instruments (but not including lighting appliances other than search-lights or spotlights), not falling within any other heading of this Chapter	50% <i>ad val.</i>
90.14	Surveying (including photogram-metrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders	50% <i>ad val.</i>
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven draught regulators), not being articles falling within heading No. 90.14	115% <i>ad val.</i>
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound [such as photometers (including exposure meters), calorimeters]; microtomes	115% <i>ad val.</i>
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor: A. Electricity supply meters	50% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	B. Other	115% <i>ad val.</i>
90.28	Electrical measuring checking analysing or automatically controlling instruments and apparatus	100% <i>ad val.</i>
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	150% <i>ad val.</i>
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	150% <i>ad val.</i>
91.04	Other clocks	150% <i>ad val.</i>
91.05	Time of day recording apparatus; with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	125% <i>ad val.</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor ...	125% <i>ad val.</i>
91.07	Watch movement (including stop-watch movement), assembled: A. Movements suitable for articles capable of indicating the time of day B. Other movements	115% <i>ad val.</i> 110% <i>ad val.</i>
91.08	Clock movements, assembled: A. Movements suitable for articles capable of indicating the time of day B. Other movements	150% <i>ad val.</i> 110% <i>ad val.</i>
91.09	Watch cases and parts of watch cases, including blanks thereof	150% <i>ad val.</i>
91.10	Clock cases and cases of a similar type for other goods of this Chapter , and parts thereof: A. For clocks B. Other	150% <i>ad val.</i> 110% <i>ad val.</i>

91.11	Other clock and watch parts	115% <i>ad val.</i>
92.01	Pianos (including automatic pianos, whether or not with key boards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	175% <i>ad val.</i>
92.02	Other string musical instruments	175% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like	175% <i>ad val.</i>
92.04	Accordions, concertinas and similar musical instruments; mouth organs ...	175% <i>ad val.</i>
92.05	Other wind musical instruments ...	175% <i>ad val.</i>
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals castanets) ...	175% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) ...	175% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains, Pipes):	
	A. Decoy calls and effects of all kinds; mouth-blown sound signalling instruments ...	125% <i>ad val.</i>
	B. Other	175% <i>ad val.</i>
92.09	Musical instrument strings	150% <i>ad val.</i>
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes tuning forks and pitch pipes of all kinds	150% <i>ad val.</i>
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks with or without sound heads; television image and sound recorders and reproducers, magnetic:	

	B. Other	150% <i>ad val.</i>
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor:	
	A. Swords for presentation as naval, military or air-force prizes or as prizes in relation to service under Government of Bangladesh, and side-arms forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Bangladesh entitled to wear diplomatic, military, naval, air-force or police uniforms ...	Free.
	B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes	110% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
93.02	Revolvers and pistols, being fire arms:	
	A. Revolvers and pistols, forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Bangladesh entitled to wear diplomatic, military, naval, air-force or police uniform ...	Free
	B. Other	150% <i>ad val.</i>
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	150% <i>ad val.</i>
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	150% <i>ad val.</i>
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missile and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:	
	A. Sporting ammunition	150% <i>ad val.</i>
	B. Other:	

Heading No. (1)	Name of article (2)	Rate of duty. (3)
	(i) Imported by or on behalf of the Government of Bangladesh ...	Free.
	(ii) Forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of Government of Bangladesh entitled to wear diplomatic, military, naval, air-force or police uniform ...	Free.
	(iii) Other	150% <i>ad val.</i>
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks) with or without handles	115% <i>ad val.</i>
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops ...	115% <i>ad val.</i>
96.03	Prepared knots and tufts for broom or brush making	115% <i>ad val.</i>
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations of any material	175% <i>ad val.</i>
97.01	Wheeled toys designed to be ridden by children (for example, toy-bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	115% <i>ad val.</i>
97.02	Dolls	115% <i>ad val.</i>
97.03	Other toys; working models of a kind used for recreational purposes ...	115% <i>ad val.</i>
97.04	Equipment for parlour, table and fanfare games for adults or children (including billiard tables and pintables and table tennis requisites)	125% <i>ad val.</i>
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor) ...	175% <i>ad val.</i>

97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading 97.04) ...	125% <i>ad val.</i>
97.07	Fish-hooks, line fishing rods and tackle; fish-landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites	125% <i>ad val.</i>
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres ...	175% <i>ad val.</i>
98.01	Buttons and button moulds, studs, cufflinks and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:	
	A. Blanks and moulds	115% <i>ad val.</i>
	B. Press-fasteners, including snap-fasteners and press-studs	125% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
98.02	Slide fasteners and parts thereof ...	125% <i>ad val.</i>
98.03	Fountain pens, stylograph pens, and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:	
	A. Fountain pens; propelling pencils and sliding pencils; parts and fittings thereof ...	75% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	100% <i>ad val.</i>
98.11	Smoking pipes; pipe bowls, stem and other parts of smoking pipes (including roughly shaped blocks or wood or root); cigar and cigarette holders and parts thereof:	
	A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes ...	115% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
98.12	Combs, hair-slides and the like ...	175% <i>ad val.</i>
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	175% <i>ad val.</i>
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	175% <i>ad val.</i>
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners ...	125% <i>ad val.</i>
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	115% <i>ad val.</i>

THE SECOND SCHEDULE

[See Article 3.]

“FIRST SCHEDULE

[See Section 3.]

PART 1

Item No.	Description of goods	Rate of duty
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SECTION I**Vegetable Products.**

- | | | |
|----|--|---|
| 1. | Betel nuts | Twelve paisa per lb. |
| 2. | Coffee | 25 <i>per cent ad valorem</i> . |
| 3. | Tea- | |
| | (1) Tea not falling under sub-item (2) | Sixty-two paisa per lb. |
| | (2) Packed tea, that is to say, tea packed in any kind of package, container or bag for sale to consumers- | |
| | (i) if retail price and weight are legibly, prominently and indelibly printed on each package, container or bag. | Such rate, not exceeding 30 <i>per cent</i> of the retail price, as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions or circumstances. |
| | (ii) if not covered by clause (i) | 200 <i>per cent ad valorem</i> . |

SECTION II**Vegetable fats and oils.**

- | | | |
|----|---|---------------------|
| 4. | Vegetable Non-Essential Oils
Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 5. | Taka seven per cwt. |
| 5. | Vegetable Product-
“Vegetable Product” means any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption. | |

Item No.	Description of goods	Rate of duty
(1)	If packed in containers on which the retail price and the quantity are legibly, prominently and indelibly printed.	Such rate, not exceeding Taka sixty per cwt., as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions or circumstances.
(2)	If not covered by sub-item (1)	200 per cent <i>ad valorem</i> .

SECTION III

Prepared foodstuffs, beverages, tobacco.

6. Beverages-
- (1) Aerated waters, all sorts-
- (a) If retail price is legibly, prominently and indelibly printed on each bottle or on the crown cork or on the label 20 per cent of the retail price.
- (b) If not covered by clause (a) above 200 per cent *ad valorem*.
- (2) Syrups, squashes and fruit juices, all sorts-
- (a) If retail price is legibly, prominently and indelibly printed on each bottle or on the crown cork or on the label. 20 per cent of the retail price.
- (b) If not covered by clause (a) ... 200 per cent *ad valorem*.
7. Sugar-
- Sugar, all sorts Taka fourteen per cwt.
8. Tobacco-
- “Tobacco” means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes the leaf, stalk and stems of the tobacco plant but does not include any part of a tobacco plant while still attached to the earth.
- I. Unmanufactured tobacco-
- (i) used in the manufacture of cigarettes. Taka one per lb.
- (ii) used for other purposes ... Sixty paisa per lb.

Item No.	Description of goods	Rate of duty
II.	Manufactured tobacco-	
(1)	Cigars and cheroots of which the value-	Per hundred.
(i)	exceeds Taka 30 a hundred ...	Taka twelve.
(ii)	exceeds Taka 25 a hundred but does not exceed Taka 30 a hundred.	Taka ten.
(iii)	exceeds Taka 20 a hundred but does not exceed Taka 25 a hundred.	Taka eight.
(iv)	exceeds Taka 15 a hundred but does not exceed Taka 20 a hundred.	Taka six.
(v)	exceeds Taka 10 a hundred but does not exceed Taka 15 a hundred.	Taka four.
(vi)	exceeds Taka 5 a hundred but does not exceed Taka 10 a hundred.	Taka two.
(vii)	exceeds Taka 2.50 a hundred but does not exceed Taka 5 a hundred.	Taka one.
(viii)	exceeds Taka 1.25 a hundred but does not exceed Taka 2.50 a hundred.	Fifty paisa.
(ix)	exceeds Taka 0.70 a hundred but does not exceed Taka 1.25 a hundred.	Twenty-five paisa.
(2)	Cigarettes-	
(a)	If the retail price is legibly, prominently and indelibly, printed on each packet and if such retail price per ten cigarettes-	Per ten thousand cigarettes.
(i)	does not exceed fifteen paisa ..	Taka one and paisa fifty.
(ii)	exceeds fifteen paisa but does not exceed twenty paisa.	Taka 3 <i>plus</i> 50% of retail price in excess of Taka 15 per 1,000 cigarettes.
(iii)	exceeds twenty paisa but does not exceed thirty paisa.	Taka 8 <i>plus</i> 50% of retail price in excess of Taka 15 per 1,000 cigarettes.
(iv)	exceeds thirty paisa but does not exceed fifty paisa.	Taka 16 <i>plus</i> 65% of retail price in excess of thirty Taka per 1,000 cigarettes.
(v)	exceeds fifty paisa but does not exceed 75 paisa.	Taka 21 <i>plus</i> 65% of retail price in excess of Taka 30 per 1,000 cigarettes.

Item No.	Description of goods	Rate of duty
	(vi) exceeds seventy-five paisa but does not exceed Taka one.	Taka 26 <i>plus</i> 65% of retail price in excess of Taka 30 per 1,000 cigarettes.
	(vii) exceeds Taka one.	Taka 29 <i>plus</i> 65% of retail price in excess of thirty Taka per 1,000 cigarettes.
	(b) If the retail price is not legibly, prominently and indelibly printed on each packet.	200 <i>per cent ad valorem</i> .
(3)	Smoking mixtures for pipes and cigarettes.	Taka twelve per lb.

SECTION IV
Mineral Products.

9. Cement-
- Explanation-** The expression "Cement" included clinker.
- | | |
|-----------------------------------|---------------------------|
| (a) White or coloured cement ... | One hundred taka per ton. |
| (b) All other sorts of cement ... | Taka thirty-six per ton. |
10. Salt-
- "Salt" includes swamp salt, spontaneous salt, and salt or saline solutions made or produced from any saline substance or from salt earth.
11. Petroleum oils and oils obtained from Bituminous Minerals, Crude. Taka four per ton.
12. Petroleum Gases and other Gaseous Hydrocarbons including Natural Gas and Liquified Petroleum Gas. Forty paisa per 1,000 cubic feet.
13. Furnace oils, that is to say, any Mineral oil which-
- | | |
|--|--|
| (i) has its flashing point at or above one hundred and fifty degree of Fahrenheit's thermometer, | |
| (ii) has a flame height of less than ten millimeters, | |
| (iii) contains one quarter of one <i>per cent</i> or more by weight of any bituminous substance, and | |

Item No.	Description of goods	Rate of duty
(iv)	possesses a viscosity of one hundred seconds or more by Redwood 1 Viscometer at one hundred degrees of Fahrenheit's thermometer.	
	<p>Explanation I-“Mineral Oil” means an oil consisting of a single liquid hydrocarbon or a liquid mixture of hydrocarbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise.</p> <p>Explanation II-“Flame height” shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Government.</p> <p>Explanation III-“Flashing point” shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934.</p>	
14.	<p>High Speed diesel oil-</p> <p>High speed diesel oil and vaporising oil, that is to say, any Mineral oil (excluding mineral colza oil and turpentine substitute) which has its Flashing point at or above seventy-six degrees of Fahrenheit's thermometer and satisfied either of the following requirements, namely:-</p> <p>(i) the oil has a flame height to ten millimeters of more but less than eighteen millimeters; or</p> <p>(ii) the oil has a flame height less than ten millimeters, but has a viscosity of less than fifty seconds by Redwood 1 Viscometer at one hundred degrees of Fahrenheit's thermometer, and contains less than one quarter of one <i>per cent</i> by weight of any bituminous substance.</p>	Taka one and paise thirty-five per Imperial gallon.

Item No.	Description of goods	Rate of duty
15.	<p>Diesel oil, not otherwise specified, that is to say, any Mineral oil which-</p> <p>(i) has its flashing point at or above one hundred and fifty degrees Fahrenheit's thermometer.</p> <p>(ii) has a flame height of less than ten millimeters,</p> <p>(ii) Contains one quarter of one <i>per cent</i> or more by weight of any bituminous substance, and</p> <p>(iv) Possesses a viscosity of less than one hundred seconds by Red wood 1 Viscometer at one hundred degrees of Fahrenheit's thermometer.</p>	Fifty-seven and half paisa per Imperial gallon.
16.	Jet fuels	Eighty-five paisa per Imperial gallon.
17.	<p>Kerosene-</p> <p>“Kerosene” means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which-</p> <p>(i) is made from petroleum as defined in section 2 of the Petroleum Act, 1934 (XXX of 1934), and</p> <p>(ii) is ordinarily used as illuminant or as fuel.</p>	Sixty-two and half paisa per Imperial gallon.
18.	<p>Motor Spirit-</p> <p>(a) “Motor Spirit” means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons) which is capable of being used for providing reasonably efficient motive power; and</p> <p>(b) Power alcohol, that is ethyl-alcohol of any grade (including such alcohol when denatured or otherwise treated), which either by itself or in admixture with any such hydro-carbon is capable of being used as aforesaid.</p>	Taka three and paisa fifty per Imperial gallon.

Item No.	Description of goods	Rate of duty
19.	Petroleum Grease	50 per cent ad valorem.
20.	Petroleum Jelly	67.5 per cent ad valorem
21.	Petroleum Lubricating Oils, Lubricating oils, all sorts-	
	(1) If retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil.	Such rates, not exceeding 80 per cent of the retail price, as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions or circumstances.
	(2) If not covered by sub-item (1) ...	200 per cent ad valorem.
22.	Naphtha and other Petroleum Products ...	80 per cent ad valorem.
23.	Asphalt-	
	“Asphalt” means petroleum bitumen, including rock or lake asphalt with or without mineral matter, either prepared mechanically or occurring naturally possessing characteristic agglomerating properties and substantially soluble in carbon disulphide, including emulsions containing only water, asphaltic bitumen and emulsifying agents.	Taka one hundred and thirty per ton.
24.	Petroleum Products not otherwise specified.	50 per cent ad valorem.

SECTION V

Products of Chemical and Allied Industries

25.	Creams and Polishes for Foot-wear Creams and Polishes for foot-wear, all sorts-	
	(i) If retail price is legibly, prominently and indelibly printed on each container.	25 per cent of the retail price.
	(ii) If not covered by sub-item (i)	200 per cent ad valorem.
	...	
26.	Chemical Fertilizers-	
	Chemical fertilizers, all sorts	17.50 per cent ad valorem.
	...	or
		Eighty rupees per ton whichever is less.

Item No.	Description of goods	Rate of duty
27.	Paints, Pigments, varnishes and polishes all sorts of paints, pigments, distempers, colours, dyes, enamels, varnishes, glazes, lustres, thinners, blacks, cellulose lacquer I, and polishes (except creams and polishes falling under item No. 25) and their ancillaries, in any form, liquid, solid, semisolid, paste, powder or granules-	
	(1) If retail price and quantity are legibly, prominently and indelibly printed on each container or package.	22 <i>per cent</i> of the retail price.
	(2) If not covered by sub-item (i) ...	200 <i>per cent ad valorem</i> .
28.	Perfumery, Cosmetics and toilet preparations- Perfumery, Cosmetics and toilet preparations all sorts, whether medicated or otherwise including soap not falling under item 29-	
	(1) If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself it is marketed un-packed or unwrapped.	35 <i>per cent</i> of retail price.
	(2) If not covered by sub-item (i) ...	200 <i>per cent ad valorem</i> .
29.	Soaps and Detergents Soaps, all sorts, but excluding liquid soap, paste soap, shaving soap and depilatory soap.	
	(1) Soap Flakes, Soap powders and Detergents, all sorts.	
	(a) If retail price and weight are legibly, prominently and indelibly printed on every container or package.	20 <i>per cent</i> of the retail price.
	(a) If not covered by clause (a)	200 <i>per cent ad valorem</i> .
	

Item No.	Description of goods	Rate of duty
(2)	Soap other than soap falling under sub-item (1)-	
	(a) If weight and retail price are legibly, prominently & indelibly printed on the outer wrapper or package or container of soap or is legibly & prominently embossed on soap which is sold unwrapped or unpacked.	Such rate, not exceeding 50 per cent of the retail price, as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances.
	(b) If not covered by clause (a)	200 per cent <i>ad valorem</i> .
	...	
30.	Soda Ash	Taka one hundred and fifty per ton.

SECTION VI

Matches

31.	Matches-	
	“Matches” include a fire work in the form of a match; and where a match stick has more heads than one capable of being ignited by striking, each such head shall be deemed to be a match.	
(1)	Matches in boxes or booklets containing on an average-	
	(a) not more than forty matches ...	(a) Taka two per gross of boxes or booklets.
	(b) more than forty, but not more than fifty matches.	(b) Taka two and paise fifty per gross of boxes or booklets.
	(c) more than fifty, but not more than sixty matches.	Taka three per gross of boxes and booklets.
	(d) more than sixty, but not more than eighty matches.	Taka four per gross of boxes or booklets.
(2)	Matches in boxes containing on an average not more than twelve matches of the type known as Bengal Lights.	Sixty-two paise per gross of boxes.
(3)	All other matches.	Fifty paise for every 1440 matches or fraction thereof.

Item No.	Description of goods	Rate of duty
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SECTION VII

Artificial resins and plastic materials, and articles there of: cellophane, Rubber, synthetic rubber and articles thereof.

32.	Cellophane, Plastic and Resin Materials ...	10 per cent ad valorem.
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- | | | |
|-----|---|-----------------------|
| (1) | Cellophane and all plastic materials and synthetic or artificial resins, and all products made wholly or partly of plastic materials or synthetic or artificial resins not otherwise specified. | |
| (2) | Radio and Transistor cabinets made wholly or partly of plastic materials or synthetic or artificial resins- | |
| (a) | Large size | Taka five per piece. |
| (b) | Medium size | Taka three per piece. |
| (c) | Small size | Taka two per piece. |
| (3) | Telephone or intercom instruments made wholly or partly of plastic materials or synthetic or artificial resins. | Taka five per piece. |

Explanation-

- | | |
|-----|---|
| (1) | “Plastic materials” include materials from which any kind of plastic is made. |
| (2) | “Resin materials” include any article in which resin of any description is used for binding or for adhesive purpose. |
| (3) | “Large size” means a cabinet the volume (Length × breadth × height) of which exceeds 200 cubic inches. |
| (4) | “Medium size” means a cabinet the volume (Length × breadth × height) of which exceed 155 cubic inches but does not exceed 200 cubic inches. |

Item No.	Description of goods	Rate of duty
	(5) "Small size" means a cabinet the volume (Length × breadth × height) of which does not exceed 155 cubic inches,.	
33.	Products of Rubber and of Synthetic and artificial Rubber-	10 <i>per cent ad valorem</i> .
	(1) Products made wholly or partly of rubber or artificial rubber or synthetic rubber not otherwise specified including rubberised fabrics of all sorts.	
	(2) Tyres and Tubes-	
	(a) Pneumatic tyres and tubes-	
	(i) Cycle Tyres	Seventy-five paisa per tyre;
	(ii) Cycle tubes	Twenty-five paisa per tube;
	(iii) Tyres and tubes for motor vehicles	30 <i>per cent ad valorem</i> .
	(iv) All other pneumatic tyres and tubes	15 <i>per cent ad valorem</i> .
	(v) Other tyres	10 <i>per cent ad valorem</i> .

SECTION VIII

Leather and Leather goods

34.	Tanned leather, all sorts	10 <i>per cent ad valorem</i> .
35.	Products made wholly or party of leather, all sorts-	
	(a) If retail prices is legibly and prominently printed or embossed on each products.	15 <i>per cent</i> of the retail price.
	(b) If not covered by sub-item (a)	200 <i>per cent ad valorem</i> .

SECTION IX

Paper, Paperboard and Paper Products

36.	Paper, all sorts	Taka fifteen per cwt.
37.	Paperboard, all sorts	Taka ten per cwt.
38.	Bank cheques	Twenty paisa per cheque.

Item No.	Description of goods	Rate of duty
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SECTION X

Textiles and Textile articles.

- | | | |
|-----|--|---|
| 39. | <p>Cotton yarn, Twist and Thread-</p> <p>“Cotton yarn, twist and thread” means cotton yarn, twist and thread of any description manufactured either wholly or partly from cotton-</p> <p>(1) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label-</p> <p>(a) Yarn of count less than 21. ...</p> <p>(b) Yarn of counts 21 or more but less than 35.</p> <p>(c) Yarn of counts 35 or more but less than 48 ...</p> <p>(d) Yarn of counts 48 or more ...</p> <p>(2) If not covered by sub-item (1) ...</p> <p>(3) Spindles installed in cotton spinning mills.</p> <p>Explanation- “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 one-half shall be ignored.</p> | <p>Sixty paisa per pound.</p> <p>Taka one and paisa twenty per pound.</p> <p>Taka two per pound.</p> <p>Taka three per pound.</p> <p>200 per cent ad valorem.</p> <p>Taka twenty five per spindle per year.</p> |
| 40. | <p>Cotton Fabrics-</p> <p>“Cotton fabrics” means fabrics of any description manufactured either wholly or partly from cotton, and any such fabric processed in any manner.</p> <p>I. Grey (unprocessed) fabrics-</p> <p>(a) If retail price is legibly printed or woven on the selvedge or border of every linear yard-</p> <p>(i) Superfine fabrics</p> <p>(ii) Fine fabrics</p> <p>(iii) Medium fabrics</p> | <p>Eighty paisa per square yard.</p> <p>Fifty paisa per square yard.</p> <p>Twenty paisa per square yard.</p> |

Item No.	Description of goods	Rate of duty
	(iv) Coarse fabrics	Ten paisa per square yard.
	(v) Drill, tapestry, curtain fabrics, bed covers and table covers.	Fifty paisa per square yard.
	(b) If not covered by clause (a) ...	200 <i>per cent ad valorem</i> .
II. Processed fabrics-		
(a)	If retail price is legibly printed or woven on the selvedge or border of every linear yard-	
	(i) Calendered, bleached, dyed and/or raised fabrics.	Three paisa per square yard.
	(ii) Printed fabrics	Five paisa per square yard.
	(iii) Mercerized and/or sanforized fabrics or fabrics which have undergone any compressive shrinkage or any other similar process.	Ten paisa per square yard.
	(iv) Embroidered fabrics or fabrics processed in any other manner.	Fifty paisa per square yard.
(b)	If not covered by clause (a) ...	200 <i>per cent ad valorem</i> .

Explanation-

- (1) "Super fine fabrics" means fabrics in which the average count of yarn is 48s or more;
- (2) "Fine fabrics" means fabrics in which the average count of yarn is 35s or more but less than 48s;
- (3) "Medium fabrics" means fabrics in which the average count of yarn is 21s or more but less than 35s;
- (4) "Coarse fabrics" means fabrics in which the average count of yarn is less than 21s;
- (5) "Drill, tapestry, curtain fabrics, bed covers and table covers" means fabrics commonly known as such, made from yarn of any count;
- (6) "Count" means count of yarn;
- (7) For the purposes of determining the average count of yarn-

Item No.	Description of goods	Rate of duty
(a)	earn used in the borders of selvages shall be ignored;	
(b)	form multiple-fold yarn the count of the basic single yarn shall be taken and the number of ends per inch in the reed of the number of picks per inch, as the case may be, shall be multiplied by the number of plies in the yarn;	
(c)	the average count shall be obtained by applying the following formula, namely-	
	(Count of warp × number of ends per inch in the reed) <i>plus</i>	
	<u>(Count of waft × number of picks per inch).</u>	
	(number of ends per inch in the reed) <i>plus</i> (number of picks per inch).	
	the result being rounded off, wherever necessary by treating any fraction which is one-half or more as one, and disregarding any fraction which is less than one-half:	
(8)	If a fabric has undergone processes which fall under two or more of the clauses of sub-item 11(a) in the same factory, duty shall be levied only under the clause carrying the higher or the highest rate, as the case may be;	
(9)	“Grey (unprocessed) fabrics” means fabrics which have undergone no process of any kind after weaving or knitting or fabrication otherwise;	
(10)	The liability to duty under sub-item II shall not be affected by any duty paid or payable under sub-item I;	
(11)	If any fabrics is embroidered in the process of weaving or knitting, duty shall be leviable thereon under sub-item II in addition to duty under sub-item I.	

Item No.	Description of goods	Rate of duty
41.	Man-made Fibres and Yarns-	
	Explanation- Any mixed yarn the predominant component of which is man-made fibre shall be treated as man-made yarn.	
	(1) If weight and retail price are legibly, prominently and indelibly printed on the package, cover, wrapper or label-	
	(i) Acetate and viscose fibres and yarns.	Taka two and poisha fifty per pound.
	(ii) All other man-made fibres and yarns.	Taka five per pound.
	(2) If not covered by sub-item (1) ...	200 <i>per cent ad valorem</i> .
42.	Fabrics of Man-made Fibres-	
	“Fabrics of man-made fibres” means fabrics of any description made wholly or partly from man-made fibres, and any such fabrics processed in any manner- Fabrics of man-made fibres, all sorts-	
	(1) If retail price is legibly printed or woven on the selvedge or border or over linear yard.	Such rate, not exceeding thirty <i>per cent</i> of the retail price as may be fixed by Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(2) If not covered by (1) above ...	200 <i>per cent ad valorem</i> .
43.	Jute and Meshta	Taka five per bale or 400 lbs.
44.	Jute Manufactures-	
	(1) Hessian, including sacking and bagging materials and fabrics of all sorts.	Taka two hundred per ton.
	(2) All other Manufactures ...	Taka one hundred and twenty five per ton.
45.	Woollen Yarn-	
	Woollen Yarn, all sorts, including knitting wool-	

Item No.	Description of goods	Rate of duty
	(1) If weight and retail price are legibly prominently and indelibly printed on every package, cover, wrapper or label.	Such rate, not exceeding thirty <i>per cent</i> of the retail price as may be fixed by Government by notification in the <i>official Gazette</i> , and different rate may be fixed with reference to different conditions and circumstances.
	(2) If not covered by sub-item (1)	200 <i>per cent ad valorem</i> .
46.	Woollen Fabrics-	
	“Woollen Fabrics” means all varieties of fabrics manufactured wholly or partly from wool but does not include any such fabric which contains less than 10 <i>per cent</i> of wool by weight-	
	(1) Carpets and rugs ...	Thirty <i>per cent ad valorem</i> .
	(2) Blankets and shawls-	
	(a) If retail price and size are legibly printed or woven on every piece or on a label or tag attached to every piece.	Such rate, not exceeding thirty <i>per cent</i> of the retail price, as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances.
	(b) If not covered by clause (a) ...	200 <i>per cent ad valorem</i> .
	(3) Knitted woollen articles-	
	(a) If retail piece is legibly printed or woven on every article or on a tag attached to every article.	Such rate, not exceeding thirty <i>per cent</i> of the retail price, as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances.
	(b) If not covered by clause (a) ...	20 <i>per cent ad valorem</i> .
	(4) Woollen fabrics not otherwise specified-	
	(a) If retail piece is legibly printed or woven on the selvedge or border of every linear yard.	Such rate, not exceeding thirty <i>per cent</i> of the retail price, as may be fixed by Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances.
	(b) If not covered by clause (a) ...	200 <i>per cent ad valorem</i> .

Item No.	Description of goods	Rate of duty
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**SECTION XI
Glass and Glassware**

47.	Glass and Glassware, all sorts ...	Ten <i>per cent ad valorem</i> .
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**SECTION XII
Precious Metals**

48.	Gold and Silver and products thereof-	
(1)	Gold, including remelted gold, and products made wholly or partly of gold, all sorts, including ornaments and jewellery.	Twenty-five <i>per cent</i> retail price.
(2)	Silver, including remelted silver, and products made wholly or partly of silver, all sorts, including ornaments and jewellery.	Twenty-five <i>per cent</i> of the retail price.

**SECTION XIII
Base Metals and Articles of Base Metals.**

49.	Metal containers, all sort, whether made wholly or partly of metal, and parts thereof.	10 <i>per cent ad valorem</i> .
50.	Mild Steel Products- Mild steel products-all sorts, including bars, rods, coils, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections.	Such rate, not exceeding eighty <i>per cent ad valorem</i> as may be fixed by the Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances.
51.	Steel ingots- “Steel Ingots” means the product obtained by processing iron or, pig iron or iron scrap or any other ferrous raw materials, whether cast into a mould in any shape or form or whether used in molten or semi-finished state for the manufacture of rolled or forged or formed steel products.	Taka fifty per ton.

Item No.	Description of goods	Rate of duty
52	Stainless steel- Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof including cutlery.	10 <i>per cent ad valorem</i> .
53	Steel furniture and fixtures all sorts of furniture fitting and fixtures made wholly or partly of steel and parts thereof, including frames for doors, windows and ventilators) and balustrades.	10 <i>per cent ad valorem</i> .

SECTION XIV

Machinery, electrical and mechanical equipments, apparatus and appliances.

54.	Electric Batteries and parts thereof- (1) Storage batteries- (a) If retail price is legibly, prominently and indelibly printed on each battery. (b) If not covered by clause (a) ... (2) Primary cells and primary batteries- (a) If retail price is legibly, prominently and indelibly printed on each cell, or battery. (b) If not covered by clause (a) ... (3) Containers, covers and plates of batteries, except containers, covers and plates used as component parts of batteries which are subject to duty under sub-items (1) and (2) above.	Twenty-five <i>per cent</i> of the retail price. <i>200 per cent ad valorem</i> . Such rate, not exceeding 40 <i>per cent</i> of the retail price, as may be fixed by the Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances. <i>200 per cent ad valorem</i> . <i>50 per cent ad valorem</i> .
55.	Electric Bulbs and Fluorescent Tubes- (1) Electric Bulbs, all sorts- (a) If retail price, is legibly, prominently and indelibly printed on each bulb or its package, cover or container.	Such rate, not exceeding 40 <i>per cent</i> of the retail price, as may be fixed by the Government by notification in the <i>official Gazette</i> , and different rates may be fixed with reference to different conditions and circumstances.

Item No.	Description of goods	Rate of duty
	(b) If not covered by clause (a) ...	200 <i>per cent ad valorem</i> .
	(2) Fluorescent tubes, all sorts-	
	(a) If retail price is legibly, prominently and indelibly printed on each tube or its package, cover or container, and such retail price-	
	(i) does not exceed Taka two and paisa fifty per foot.	35 <i>per cent</i> of the retail price.
	(ii) exceeds Taka two and paisa fifty per foot.	45 <i>per cent</i> of the retail price.
	(a) If not covered by clause (a)	200 <i>per cent ad valorem</i> .
56.	Electric Fans and parts thereof-	
	(1) Cabin, Carriage, Table fans ...	Taka twenty-five per fan.
	(2) Ceiling fans ...	Taka thirty-five per fan.
	(3) Pedestal fans ...	Taka Fifty per fan.
	(4) All other fans ...	25 <i>per cent ad valorem</i> subject to a minimum of Taka fifty per fan.
	(5) Complete motors, stators and rotors other than complete motors, stators, and rotors used in the manufacture of fans on which duty is levied under sub-items (1), (2), (3) and (4).	40 <i>per cent ad valorem</i> .
57.	Electrical goods, apparatus and appliances-	
	Electrical goods, apparatus, appliances, equipment and fittings, not otherwise specified, including air-conditioners, boilers, water coolers, refrigerators, freezer, heaters, stoves, cooking ranges, hot plates, juice extracting machines, domestic grinding machines, switches, plugs, regulators, electric irons and kettles and parts of all such electrical goods, apparatus, appliances, equipment and fittings.	Ten <i>per cent ad valorem</i> .
58.	Gas apparatus and appliances-	
	Gas apparatus and appliances, all sorts, including boilers, heaters, stoves, cookers, cooking ranges and cooling and refrigerating equipment and parts of all such apparatus and appliances.	Ten <i>per cent ad valorem</i> .

Item No.	Description of goods	Rate of duty
59	Wires and cables- Electric wires and cables, all sorts, including telephone and telegraph wire and cables.	7.50 per cent ad valorem.

SECTION XV

Sound Recorders and Reproducers.

60	Electrically operated gramophones, record players and other sound recording or reproducing machines.	10 per cent ad valorem.
61	Gramophone Records ...	10 per cent ad valorem.

SECTION XVI

Miscellaneous manufactured Articles.

62	Mechanical Lighters ... "Mechanical lighters" means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a factory in an incomplete state or requiring for its completion the addition of a flint.	Taka three per lighter.
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PART II

Services rendered by Hotels and Restaurants.

(1) Hotels and Restaurants which do not serve alcoholic drinks nor exhibit floor shows.

All services, facilities and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a restaurant.

- (a) the rent of which per day per room Nil
does neither exceed Taka 5.00 nor the
annual gross sale including rent
exceeds Taka 50,000.

Item No.	Description of goods	Rate of duty
(b)	the rent of which per day per room exceeds Taka 5 but does not exceed Taka 10; or the annual gross sale including rent exceeds Taka 50,000 but does not exceed Taka 1,00,000.	1 <i>per cent</i> of the charges.
(c)	the rent of which per day per room exceeds Taka 10 but does not exceed Taka 15; or the annual gross sale including rent exceeds Taka 1,00,000 but does not exceed Taka 2,00,000.	2 <i>per cent</i> of the charges.
(d)	the rent of which per day per room exceeds Taka 15 but does not exceed Taka 25; or the annual gross sale including rent exceeds Taka 2,00,000 but does not exceed Taka 4,00,000.	5 <i>per cent</i> of the charges.
(e)	the rent of which per day per room exceeds Taka 25 ; or the gross sale including rent exceeds Taka 4,00,000.	10 <i>per cent</i> of the charges.
	(2) Hotels, Restaurants or other establishment where alcoholic drinks are served or where cabaret or floor shows of any description are held on any day or night in a year.	
	All services, facilities and utilities including accommodation, catering, supplies, and merchandise rendered by a hotel, restaurant or an establishment.	20 <i>per cent</i> of the charges.

Explanation-

“Hotel” means an establishment, organisation or place where rooms or suites of rooms, are let out on rent whether or not it has any arrangement for catering or provides any other services, facilities or utilities by whatever name called, and includes an establishment where floor shows are exhibited.

“Restaurant” means an establishment, organisation or place where food or drinks are sold, whether or not it provides any other services, facilities or utilities by whatever name called, and includes an establishment where floor shows are exhibited.

THE THIRD SCHEDULE

[See Article 9]

PART I

Rates of Income Tax

A. In the case of every individual, Hindu Undivided Family, unregistered firm, an association of persons and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act 1922, (XI of 1922), not being a case to which paragraph B of this part applies-

	Rates.
1. Where the taxable income does not exceed Taka 1,000.	Taka 25.
2. Where the taxable income exceeds Taka 1,000 but does not exceed Taka 2,000.	Taka 25 <i>plus 5 per cent</i> of the amount exceeding Taka 1,000.
3. Where the taxable income exceeds Taka 2,000 but does not exceed Taka 4,000.	Taka 75 <i>plus 10 per cent</i> of the amount exceeding Taka 2,000.
4. Where the taxable income exceeds Taka 4,000 but does not exceed Taka 6,500.	Taka 275 <i>plus 15 per cent</i> of the amount exceeding Taka 4,000.
5. Where the taxable income exceeds Taka 6,500 but does not exceed Taka 10,000.	Taka 650 <i>plus 20 per cent</i> of the amount exceeding Taka 6,500.
6. Where the taxable income exceeds Taka 10,000 but does not exceed Taka 15,000.	Taka 1,350 <i>plus 25 per cent</i> of the amount exceeding Taka 10,000.
7. Where the taxable income exceeds Taka 15,000 but does not exceed Taka 25,000.	Taka 2,600 <i>plus 35 per cent</i> of the amount exceeding Taka 15,000.
8. Where the taxable income exceeds Taka 25,000 but does not exceed Taka 35,000.	Taka 6,100 <i>plus 50 per cent</i> of the amount exceeding Taka 25,000.
9. Where the taxable income exceeds Taka 35,000 but does not exceed Taka 50,000.	Taka 11,100 <i>plus 60 per cent</i> of the amount exceeding Taka 35,000.
10. Where the taxable income exceeds Taka 50,000 but does not exceed Taka 70,000.	Taka 20,100 <i>plus 65 per cent</i> of the amount exceeding Taka 50,000.

Rates.

- | | | |
|-----|---|---|
| 11. | Where the taxable income exceeds Taka 70,000 but does not exceed Taka 1,00,000. | Taka 33,100 <i>plus</i> 67.5 <i>per cent</i> of the amount exceeding Taka 70,000. |
| 12. | Where the taxable income exceeds Taka 1,00,000. | Taka 53,350 <i>plus</i> 70 <i>per cent</i> of the amount exceeding Taka 1,00,000: |

Provided that-

- (i) no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempt under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922) does not exceed Taka 6,000; and
- (ii) the income-tax payable shall in no case exceed (a) the amount by which the total income exceed Taka 6,000 or (b) the amount representing seventy *per cent* of the total income, whichever amount is the less and, where such income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the Super-tax payable under the said paragraph as bears to the total amount of such Super-tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income-tax payable by such partner under this paragraph and, if the sum so arrived at exceeds seventy *per cent* of the total income of such partner (including his share of income, profits and gains of the firm), the amount of income-tax payable by him under this paragraph shall be reduced by the amount of such excess.

Explanation.-The expression "taxable income", as used in this paragraph, means-

- (a) in the case of an assessee to which sub-section (3) of section 9 or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922) applies, the total income;
- (b) in any other case, the total income of an assessee as diminished by the allowance admissible under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every company to which paragraph C or paragraph D does not apply, and in the case of every local authority and in every case in which, under the provisions of the Income Tax Act, 1922 (XI of 1922), income-tax is to be charged at the maximum rate-

Rates.

On the total income, excluding such part thereof as consists of any dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies. 30 *per cent* of such income.

C. In the case of every public company to which section 23A of the Income-tax Act, 1922 (XI of 1922) applies-

(1) On the total income, excluding such part thereof as consists of any dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies but including such part of the total income as is equal to the undistributed income of such company. 30 *per cent* of such income.

(2) On such part of the total income as represents the undistributed income of such company. 15 *per cent* of such income.

D. In the case of every company, not being a public company, to which Section 23A of the Income-tax Act, 1922 (XI of 1922) applies-

Rates

(1) On the total income, excluding such part thereof as consists of any dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies but including such part of the total income as represents the undistributed income of such company. 30 *per cent* of such income.

(2) On such part of the total income as represents the undistributed income of such Company. 25 *per cent* of such income.

E. In the case of every Company-

On the part of the total income consisting of the amount of dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies. Nil:

Provided that, for the purposes of paragraphs B, C and D, where a Company distributes dividends out of its income, profits and gains in respect of which it has obtained a rebate of one anna in the rupee under the proviso to paragraph B of Part I of the Fourth Schedule to the Finance Act, 1958 (XXII of 1958), the Third Schedule to the Finance Act, 1957 (I of 1957), the Third Schedule to the Finance Act, 1956 (I of 1956), and the Third Schedule to the Finance (1955-56) Act, 1956 (XXX of 1956), an additional Income-tax at the rate of 6.25 *per cent* shall be levied on the amount of such dividend and such amount shall be deemed for the purposes of this proviso to be a part of the total income of the company of the year in which such distribution is made.

Explanation-For the purposes of paragraph C and D, the expression “undistributed income” means the amount of undistributed income computed in accordance with the provisions of section 23A of the Income-tax Act, 1922 (XI of 1922).

PART II Rates of Super Tax

A. In the case of a Company-

Rates.

- (i) On the whole of the total income 30 *per cent* of such total income: excluding income to which paragraph E of Part I, applies.

Provided that where a Company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the National Board of Revenue in this behalf for the declaration and payment in the taxable territories of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows:

- (i) a rebate of 5 *per cent* to such company if it is a public company;
- (ii) a rebate of 5 *per cent* to such company if it is a public company to which clause (iii) does not apply, if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Taka 5,00,000;
- (iii) a rebate of 5 *per cent* on so much of the income, profits and gains of such company, being a public company, as are derived by it from an industrial undertaking if its paid-up capital *plus* free reserves as on the last day of the previous year does not exceed Taka 10,00,000;

- (iv) a rebate of 10 *per cent* to such company in respect of its income, profits and gains to which sub-section (9) of section 10 of the Income tax Act, 1922 (XI of 1922), applies or which are derived by it in Bangladesh from processing, freezing, preserving and canning of food, vegetable fruit, grain, meat, fish and poultry;
- (v) a rebate of 15 *per cent* to such company on so much of the income, profits and gains accruing or arising outside and taxable territories to which sub-section (4) of section 9 does not apply as are brought by it into Bangladesh.

Explanation-The term “industrial undertaking”, as used in clauses (iii) means an undertaking which is set up or commenced in the taxable territories on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Bangladesh and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency or (ii) twenty or more persons in the taxable territories and does not involve the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is-

(1) engaged in-

- (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original conditions;
- (b) ship-building;
- (c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power;
- (d) the working of any mine, oil-well or other source of mineral deposits not being an undertaking to which the Second and Third Schedules to the Income-tax Act, 1922 (XI of 1922) apply; or

(ii) any other industrial undertaking which may be approved by the National Board of Revenue for the purposes of this clause.

(2) On the amount representing income from dividends from a Company having its registered Office in Bangladesh-

Rates.

- | | |
|--|---|
| (a) where such dividends are received by a public company and are declared and paid by a company formed and registered in Bangladesh under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act, in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947. | 15 <i>per cent</i> of such amount. |
| (b) In other cases | 20 <i>per cent</i> of such amount. |
| (3) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the Company to its shareholders with a view to increasing its paid-up capital- | |
| (a) Where a Company which issues bonus shares or bonus, as the case may be, is a public company. | 15 <i>per cent</i> of such amount. |
| (b) In other cases | 20 <i>per cent</i> of such amount. |
| B. In the case of every local authority- | |
| On the whole of the total income ... | 12.5 <i>per cent</i> of the total income. |
| C. In the case of every registered firm- | |
| (1) Where the total income does not exceed Taka 15,000. | Nil. |
| (2) Where the total income exceeds Taka 15,000 but does not exceed Taka 30,000. | 5 <i>per cent</i> of the amount exceeding Taka 15,000. |
| (3) Where the total income exceeds Taka 30,000 but does not exceed Taka 60,000. | Taka 750 <i>plus</i> 10 <i>per cent</i> of the amount exceeding Taka 30,000. |
| (4) Where the total income exceeds Taka 60,000 but does not exceed Taka 1,00,000. | Taka 3,750 <i>plus</i> 20 <i>per cent</i> of the amount exceeding Taka 60,000. |
| (5) Where the total income exceeds Taka 1,00,000. | Taka 11,750 <i>plus</i> 30 <i>per cent</i> of the amount exceeding Taka 1,00,000. |

Explanation-The term “registered firm” as used in this paragraph, means a firm registered under section 26A of the Income Tax Act, 1922 (XI of 1922) or a firm treated as a registered firm under clause (b) of sub-section (5) of section 23 of the Income-tax Act, 1922 (XI of 1922).

THE FOURTH SCHEDULE

(See Article 13]

Scale**PART I**

Fares (Mechanically-propelled vessel):	Amount of toll.
On a first class ticket	One Taka and fifty paisa.
On a second class ticket	Seventy-five paisa.
On an inter class ticket	Fifteen paisa.
On a third class or deck ticket	Six paisa.

Provided that no toll shall be levied where the fare does not exceed Taka three.

PART II

Freights.	Amount of toll.
Where the freight on any consignment does not exceed Taka 3.	Six Paisa.
Where the freight on any consignment exceeds Taka 3 but does not exceed Taka 10.	Twelve Paisa.
Where the freight on any consignment exceeds Taka 10 but does not exceed Taka 25.	Twenty-five Paisa.
Where the freight on any consignment exceeds Taka 25 but does not exceed Taka 50.	Fifty Paisa.
Where the freight on any consignment exceeds Taka 50 but does not exceed Taka 75.	Taka one.
Where the freight on any consignment exceeds Taka 75 but does not exceed Taka 100.	Taka two.
Where the freight on any consignment exceeds Taka 100 but does not exceed Taka 150.	Taka four.
Where the freight on any consignment exceeds Taka 150 but does not exceed Taka 225.	Taka six.
Where the freight on any consignment exceeds Taka 225 but does not exceed Taka 300.	Taka eight
Where the freight on any consignment exceeds Taka 300.	Taka eight <i>plus</i> Taka two for every Taka 100 or part thereof in excess of Taka 300 of freight.
