

THE FINANCE ACT, 1981

CONTENTS

SECTIONS

1. Short title and commencement
 2. Amendments of Act VII of 1870
 3. Amendment of Act II of 1899
 4. Amendment of Act XI of 1922
 5. Amendments of Act I of 1944
 6. Amendments of Act X of 1950
 7. Amendments of Act III of 1951
 8. Amendment of Act XI of 1957
 9. Amendments of Act XIV of 1963
 10. Amendments of Act XV of 1963
 11. Amendment of Act IV of 1969
 12. Amendment of Act XXIII of 1980
 13. Flat rates of customs-duty on accompanied goods of a passenger
 14. Development surcharge
 15. Income-tax
-

THE FINANCE ACT, 1981

ACT NO. XI OF 1981

[30th June, 1981]

An Act to give effect to the financial proposals of the Government and to amend certain laws.

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;

It is hereby enacted as follows:-

1. (1) This Act may be called the Finance Act, 1981. Short title and commencement
- (2) Subject to the Provisional Collection of Taxes Act, 1931 (XVI of 1931), and the declaration made thereunder, this Act shall, except as otherwise provided, come into force on the first day of July, 1981.
2. In the Court Fees Act, 1870 (VII of 1870), *for* Schedule I and Schedule II thereto the Schedules set out in the First Schedule to this Act shall be *substituted*. Amendments of Act VII of 1870
3. In the Stamp Act, 1899 (II of 1899), in Schedule I, in entry 54, against item (b) in the first column, in the second column, *for* the words "Twenty-five Taka" the words "Seventy-five Taka" shall be *substituted*. Amendment of Act II of 1899
4. The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely:- Amendment of Act XI of 1922
 - (1) in section 4, in sub-section (3),-
 - (a) in clause (via), *for* the words "Taka two thousand" the words "Taka two thousand and five hundred" shall be *substituted*;
 - (b) *for* clause (xvi) the following shall be *substituted*, namely:-

“(xvi) any interest, not exceeding Taka three thousand, received by an assessee, being an individual, from a scheduled bank, a co-operative bank or a co-operative society on any deposit;” and

- (c) in clause (xviii), in the proviso, *for* the word, brackets and figure “clause (xvii)” the words, brackets and figures “clauses (xvi) and (xvii)” shall be *substituted*;
- (2) in section 7, in sub-section (1), in the third proviso, *for* the words “three thousand and six hundred Taka”, “one thousand and eight hundred taka” and “one thousand and five hundred Taka” the words “four thousand and two hundred Taka”, “two thousand and four hundred Taka” and “one thousand and eight hundred Taka” shall, respectively, be *substituted*;
- (3) in section 9, in sub-section (1), in clauses (i) and (ii), *for* the word “one-sixth” the word “one-fifth” shall be *substituted*;
- (4) in section 9A, sub-section (6) shall be *omitted*;
- (5) in section 10, in sub-section (4),-
- (a) in clause (d), *for* the words “fifty thousand Taka” the words “sixty thousand Taka” shall be *substituted*; and
- (b) in clause (f), *for* the full-stop at the end a semi-colon and word “; or” shall be *substituted* and thereafter the following new clause (g) shall be *added*, namely:-
- “(g) any allowance in respect of so much of the expenses incurred by an assessee on account of entertainment or services rendered as are not supported by excise stamp or seal in cases of sales and services liable to excise duty.”;
- (6) in section 14A,-
- (a) in sub-section (2B), in clause (a), *for* sub-clause (ii) the following shall be *substituted*, namely:-
- “(ii) except in the case of a company or other body corporate under the control of Government or of a corporation the administration and management of which is subject to instruction, direction or control of Government, a subscribed and paid-up capital of not less than Taka one lakh;”;
- (b) *after* sub-section (2B), the following new sub-section (2BB) shall be *inserted*, namely:-

“(2BB) The provisions of sub-sections (2A) and (2B) shall also apply to an industrial undertaking consisting of an expansion of an existing industrial undertaking if such expansion constitutes-

- (a) an identifiable industrial unit for production of similar or other goods or class of goods, or
- (b) a similar unit for the carrying out of an identifiable industrial process and such identifiable or similar unit fulfils the conditions laid-down in sub-section (2B),

but nothing contained in this sub-section shall apply to an industrial undertaking which is formed by the splitting up or the reconstruction or reconstitution of any business already in existence or by the transfer to a new business of any machinery or plant used in a business which was being carried on in taxable territories.”;

(7) in section 15,-

- (a) in sub-section (3), *for* the words “thirty thousand Taka” the words “thirty five thousand Taka” shall be *substituted*; and
- (b) *after* sub-section (3) amended as aforesaid, the following new sub-section (3A) shall be *inserted*, namely:-

“(3A) The aggregate sum of exemption under sub-section (3), other than the sums exempted under the first proviso to sub-section (1) of section 7, sub-section (1) of section 58F and sub-section (1) of this section, shall be calculated subject to the following limits:-

- (a) Where the amount the whole of such does not exceed amount.
Taka five thousand
- (b) Where the amount Taka five thousand exceeds Taka five thousand *plus* sixty per cent of the amount exceeding Taka five thousand.

(8) in section 15AA,-

- (a) in sub-section (1), *after* the words and brackets “National Investment (Unit) Trust”, a comma and the words, “, Unit Certificates issued by the Investment Corporation of Bangladesh” shall be *inserted*;

- (b) in sub-section (3), *after* the words, brackets and comma “National Investment (Unit) Trust,” the words and comma “Unit Certificates issued by the Investment Corporation of Bangladesh,” shall be *inserted*;
- (9) section 15B shall be *omitted*;
- (10) in section 16, in sub-section (1), in clause (b), *for* the word “super tax” the word “income-tax” shall be *substituted* and shall be deemed to have been so substituted on and from the first day of July, 1980;
- (11) in section 17, in sub-section (5), in clause (b), in sub-clause (ii), in paragraph (1), in the first column *for* the words “before five-years” the words “within five years” shall be *substituted* and shall be deemed to have been so substituted on and from the first day of July, 1980;
- (12) in section 18, in sub-section (3BB), *after* the words “on account of” occurring for the first time, the words and comma “indenting commission”, shall be *inserted*;
- (13) in section 18A,-
- (1) in sub-section (1), *for* the words “twenty thousand taka” the words “twenty-five thousand Taka” shall be *substituted*; and
 - (2) in sub-section (3), *for* the words “Twenty thousand taka” the words “twenty-five thousand Taka” shall be *substituted*;
- (14) in section 22,-
- in sub-section (1), in the second proviso, for the words “Taka twenty thousand” the words “Taka twenty-five thousand” shall be *substituted*;
- (15) in section 23, in sub-section (3A),-
- (a) *for* the word “shall” occurring for the first time, the word “may” shall be *substituted* and shall be deemed to have been so substituted on and from the first day of July, 1980; and
 - (b) *for* the words “Taka fifteen thousand and shall” the words “Taka twenty thousand and” shall be *substituted*;

- (16) in section 24, in sub-section (3), *for* the full-stop at the end a colon shall be *substituted* and thereafter the following new proviso shall be *added*, namely:-

“Provided that for the purposes of this section, the Deputy Commissioner of Taxes shall, in computing any loss, deduct any amount received in cash as subsidy from the Government.”;

- (17) in section 28, in sub-section (1A),-

- (1) *after* the word and figure “section 34”, the following words, brackets and letter shall be *inserted*, namely:-

“or (c) understated the value of any immovable property in connection with sale or transfer with a view to evading tax”;

- (2) *for* the word, brackets and letter “clause (b)” the words, brackets and letters “clause (b) and (c)” shall be *substituted*;

- (3) *for* the words “either case” the words “any case” shall be *substituted*;

- (18) in section 34, in sub-section (2), in the proviso, in clause (iv),-

- (1) in sub-clause (a), the word “and” occurring at the end, shall be *omitted*;

- (2) *for* sub-clause (b) the following shall be *substituted* and shall be deemed to have been so substituted on and from the 1st day of July, 1980, namely:-

“(b) in the case of any such order made on or after the 1st day of July, 1976, and before the 1st day of July, 1978, within the thirtieth day of June, 1982; and

(c) in any other case, within two years from the end of the year in which such order was made.”;

- (19) in section 46, in sub-section (5A), *after* the fifth paragraph, the following new paragraph shall be *added*, namely:-

“If the person to whom a notice under this sub-section is sent fails to make payment in compliance therewith to the Deputy Commissioner of Taxes, he shall be deemed to be an assessee in default for the amount specified in the notice and further proceedings may be taken against him for the recovery of the amount as if it

were an arrear of tax due from him in the manner provided in sub-sections (1), (2) and (3) and sections 46A, 46B, 46C and 46D.”.

Amendments of
Act I of 1944

5. The following amendments shall be made in the Excises and Salt Act, 1944 (I of 1944), namely:-

(1) in section 2, in clause (m), *for* sub-clauses (ii) and (iii) the following shall be *substituted*, namely:-

“(ii) in relation to salt, includes collection, removal, preparation, steeping, evaporation, boiling, or any one or more of these processes, the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce elementary salt and the excavation or removal of natural saline deposits or efflorescence;

(iii) in relation to steel furniture, fittings and fixtures, footwear, all sorts and wooden furniture, all sorts, includes labelling, re-labelling, printing or marking the name of the shop or establishment or the trade mark of the goods or the container thereof, or printing or labelling of prices or adoption of any other process to render the product marketable to consumers;

and the word “manufacturer” shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account if those goods are intended for sale and, in respect of gold and silver and products thereof, steel furniture, fittings and fixtures, footwear, all sorts and wooden furniture, all sorts, also any person dealing in such excisable goods who, whether or not he carries out any process of manufacture himself or through his employees or relatives, gets either directly or indirectly, any process of manufacture carried out on his behalf by any person who is not in his employ and any person so dealing in such goods in any capacity whatever shall be deemed to have manufactured such goods for all purposes of this Act.”

(2) *after* section 3A, the following new section 3AA shall be *inserted*, namely:-

“**3AA. Additional duty of excise.**- The Government may, by notification in the *official Gazette*, levy and collect, by way of penalty an additional duty of excise on any excisable goods and services, in addition to the duty leviable under sections 3 and 3A in cases when such duty

is not paid in time, not exceeding the amount of duty remaining so unpaid, subject to such conditions, limitations and restrictions as it may deem fit to impose.”; and

(3) *for* the First Schedule the Schedule set out in the Second Schedule to this Act shall be *substituted*.

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

(1) in section 25A,-

(a) in clause (3), in the proviso *for* the words “Ten lakh Taka” the words “Twenty lakh Taka” shall be *substituted*; and

(b) *after* clause (10) and the proviso thereto the following new clause shall be *added*, namely:-

“(11) Unit Certificates issued by the Investment Corporation of Bangladesh up to the value of Taka two lakh if held continuously for a period of three years by the deceased person.”; and

(2) *for* the Schedule the following shall be *substituted*, namely:-

“THE SCHEDULE

(See section 4)

Rates of Estate Duty

	Rate.
1. Where the principal value of the estate does not exceed Taka twenty lakh.	5 per cent.
2. Where the principal value of the estate exceeds Taka twenty lakh but does not exceed Taka thirty lakh.	Taka 1,00,000 <i>plus</i> 10 per cent of the amount exceeding Taka twenty lakh.
3. Where the principal value of the estate exceeds Taka thirty lakh but does not exceed Taka forty lakh.	Taka 2,00,000 <i>plus</i> 15 per cent of the amount exceeding Taka thirty lakh.
4. Where the principal value of the estate exceeds Taka forty lakh but does not exceed Taka fifty lakh.	Taka 3,50,000 <i>plus</i> 20 per cent of the amount exceeding Taka forty lakh.

5. Where the principal value of the estate exceeds Taka fifty lakh. Taka 5,50,000 plus 25 per cent of the amount exceeding Taka fifty lakh.”.

Amendments of
Act III of 1951

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

- (1) in section 2, in clause (11), the words “a person engaged in the business of purchasing and selling articles made wholly or partly of gold or silver” shall be *omitted*;

- (2) in section 3,-

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

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

“(a) such goods or class of goods as the Board may, by notification in the *official Gazette*, specify in this behalf which are manufactured or produced in taxable territories, payable by the manufacturer or producer;”;

- (ii) clause (aa) shall be *omitted*;

- (b) *for* sub-section (2) the following shall be *substituted*, namely:-

“(2) The tax shall be-

- (i) in the case of goods falling under clause (a) of sub-section (1), at a rate not exceeding twenty per cent of the value of the goods as mentioned against the goods specified in the notification issued in pursuance of the said clause;

- (ii) in the case of goods falling under clause (b) or clause (d) of sub-section (1) at the rate of twenty per cent on the value of the goods.”;

- (c) in sub-section (3), in clause (i) the words, brackets and letters “or clause (aa)” shall be *omitted*;

- (d) in sub-section (4), the commas, brackets and letters “, (aa),” shall be *omitted*;

- (3) in section 12, the words, brackets and letters “and clause (aa)” shall be *omitted*; and

(4) the Schedule shall be *omitted*.

8. The following amendments shall be made in the Urban Immovable Property Tax Act, 1957 (E.P. Act XI of 1957), Amendment of Act XI of 1957

(1) *for* section 8 the following shall be *substituted*, namely:-

“8. Penalty for default in payment of tax- If any person, on being served with a notice of demand for the payment of the Urban Immovable Property Tax in the manner provided in section 7, wilfully fails to pay, within the period mentioned in the notice, the tax due, such tax and a sum, by way of penalty, not exceeding the tax remaining unpaid shall be recoverable from the assessee as a public demand.”.

(2) *for* the Schedule the following shall be *substituted*, namely:-

“THE SCHEDULE

(See section 3)

	Rate of tax.
1. In all cases of holdings with annual value not exceeding Taka six thousand.	Nil.
2. In other cases-	
(a) not being self-occupied holdings.	4% of the annual value.
(b) self-occupied holdings.	2% of the annual value.

Provided that in case the holding (not being a self-occupied holding) remains vacant for at least sixty days, the assessee shall be entitled to a remission to the extent of three-fourths of the amount due on account of such period.”.

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

(1) in section 5, in sub-section (1),-(a) in clause (ix), *for* the colon a semi-colon shall be *substituted* and thereafter the following new clause shall be *added*, namely:-

“(x) to his real sons, daughters, father and mother, subject to a maximum of Taka three lakh in value in the aggregate in one or more pervious years:”;

(b) in the proviso, *for* the full-stop at end a colon shall be *substituted* and thereafter the following new proviso shall be *added*, namely:-

“Provided further that the value of gifts exempted under clause (x) together with the value of gifts, if any, exempted under clause (v), shall in no case exceed Taka three lakh;” and

(2) *for* the Schedule the following shall be *substituted*, namely:-

“THE SCHEDULE

(*See* section 3)

Rates of Gift Tax

Rate.

- | | | |
|----|--|----------------|
| 1. | On the first Taka two lakh of the value of all taxable gifts. | 5 per cent. |
| 2. | On the next Taka three lakh of the value of all taxable gifts. | 7 ½ per cent. |
| 3. | On the next Taka five lakh of the value of all taxable gifts. | 10 per cent. |
| 4. | On the next Taka ten lakh of the value of all taxable gifts. | 12 ½ per cent. |
| 5. | On the next Taka fifteen lakh of the value of all taxable gifts. | 15 per cent. |
| 6. | On the balance | 20 per cent.; |

Amendments of Act XV of 1963

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

(1) in section 5, in sub-section (1), *for* clause (xii) the following shall be *substituted*, namely:-

“(xii) agricultural land, subject to a maximum of Taka one lakh in value;

(xiii) a house owned and occupied by an assessee for the purpose of his own residence, subject to the following limits, namely:-

(a) where the value of such house does not exceed Taka ten lakh, the whole of such value;

(b) where the value of such house exceeds Taka ten lakh, Taka fifteen lakh.

(xiv) Unit Certificates issued by the Investment Corporation of Bangladesh up to the value of Taka two lakh.”; and

(2) *for* the Schedule the following shall be *substituted*, namely:-

“THE SCHEDULE

(See section 3)

Rates of Wealth-tax

	Rate.
1. On the first Taka ten lakh of net wealth	Nil.
2. On the next Taka ten lakh of net wealth ..	½ %
3. On the next Taka fifteen lakh of net wealth ..	1 %
4. On the next Taka fifteen lakh of net wealth ..	1 ½ %
5. On the balance of net wealth	2%:

Provided that where for any year wealth tax is payable along with income-tax by an assessee whose taxable income exceeds Taka 1,50,000 and the aggregate of income-tax and wealth-tax exceeds 60 per cent of the total income, the amount of wealth-tax payable shall be reduced by the amount by which the said aggregate exceeds 60 per cent of the total income.”.

11. In the Customs Act, 1969 (IV of 1969), in the First Schedule, against Tariff Heading 85.04 in column (1), in column (3), *for* the figure “125%” occurring twice the figure “150%” shall be *substituted* in both the places.

Amendment of Act IV of 1969

12. In the Finance Act, 1980 (XXIII of 1980), in section 12, in sub-section (1), *for* the words “Bangladeshi nationals” the words “all Bangladeshi nationals and Bangladeshis having permanent residence or owning properties or business in Bangladesh or enjoying other facilities not available to foreign nationals” shall be *substituted*.

Amendment of Act XXIII of 1980

13. Notwithstanding anything contained in the Customs Act, 1969 (IV of 1969), a passenger arriving at Bangladesh from a foreign country shall be allowed to import any goods as accompanied baggage under rule 5 of the Passengers (Non-tourists) Baggage (Import) Rules, 1981, the value of which as defined in section 25 of the aforesaid Act does not exceed the amount specified in the aforesaid Rules on payment of sales tax at the effective rate and customs-duty at the rates of 250% *ad valorem* no textile goods, spirituous beverages, perfumery, cosmetics and toilet preparations and 150% *ad valorem* on other goods, provided that the import of such goods is not prohibited or restricted under any law for the time being in force.

Flat rates of customs-duty on accompanied goods of a passenger

14. [Development surcharge.- Omitted by section 6 of the অর্থ আইন, ১৯৯১ (১৯৯১ সনের ২১ নং আইন)।]

Income-tax

15. (1) Subject to the provisions of sub-sections (2), (3), (4) and (5), in making any assessment for the year beginning on the first day of July, 1981, income-tax shall be charged at the rates as specified in the Third Schedule.

(2) In making any assessment for the year beginning on the first day of July, 1981,-

- (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 on 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 Act, 1980 (XXIII of 1980) on his total income the same proportion as the amount of such inclusion bears to his total income; and
- (b) where the total income of a company includes any profits and gains from Life Insurance business, the income-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.

(3) In making any assessment for the year beginning on the first day of July, 1981, where the assessee is a co-operative society, the tax shall be payable at the rate specified in paragraph A, or clause (c) of sub-paragraph (i) of paragraph B, of the Third Schedule, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of the Third Schedule, no deduction in respect of any allowance or sums referred to in 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, 1981, where the total income of an assessee other than a company not registered in Bangladesh, includes any profits and gains derived from the export of goods out of Bangladesh, income-tax 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:	30 per cent of the income-tax attributable to export sales.
(a) and where the export sales during the relevant year exceed the export sales of the preceding year:	<i>plus</i> 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 40 per cent.
(b) and where the export sales during the relevant year do not exceed the export sales of preceding year:	<i>minus</i> 1 per cent for every decrease of 10 per cent in export sales from those of the preceding year, subject to an overall minimum of 20 per cent.
(ii) where the goods exported had been manufactured by the 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:	30 per cent of the income-tax attributable to export sales.
(c) where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales:	40 per cent of the income-tax attributable to export sales.
(d) where the export sales exceed 30 per cent of the total sales:	50 per cent of the income-tax attributable to export sales.
(b) Nothing contained in clause (a) shall apply in respect of the following goods or class of goods, namely:-	
(i) tea;	
(ii) raw jute;	
(iii) jute manufacture;	

- (iv) raw hides and skin and wet-blue leather;
 - (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 purpose of making deduction of tax under section 18 of the Income-tax Act, 1922 (XI of 1922), the rates specified in the Third Schedule shall apply as respects the year beginning on the first day of July, 1981, and ending on the thirtieth day of June, 1982.

(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 in accordance with the provisions of the Income-tax Act, 1922 (XI of 1922).

THE FIRST SCHEDULE
(See section 2)

“SCHEDULE I
Ad valorem Fees

Number		Proper fees
1.	<p>Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3</p>	<p>When the amount or value of the subject-matter in dispute does not exceed seventy-five Taka, for every five Taka or part thereof, of such amount or value, and Taka 0.55</p> <p>When such amount or value exceeds seventy-five Taka, for every five Taka or part thereof, in excess of seventy-five Taka, up to one hundred Taka, and Taka 0.75</p> <p>When such amount or value exceeds one hundred Taka, for every ten Taka, or part thereof, in excess of one hundred Taka, up to one hundred and fifty Taka, and Taka 2.45</p> <p>When such amount or value exceeds one hundred and fifty Taka, for every ten Taka, or part thereof, up to one thousand Taka, and Taka 1.70</p> <p>When such amount or value exceeds one thousand Taka, for every one hundred Taka, or part thereof, in excess of one thousand Taka, up to seven thousand five hundred Taka, and Taka 11.25</p> <p>When such amount or value exceeds seven thousand five hundred Taka, for every two hundred fifty Taka, or part thereof, in excess of seven thousand five hundred Taka, up to ten thousand Taka, and Taka 22.50</p>

Number	Proper fees	
	and When such amount or value exceeds ten thousand Taka, for every five hundred Taka, or part thereof, in excess of ten thousand Taka, up to twenty thousand Taka,	Taka 33.75
	and When such amount or value exceeds twenty thousand Taka, for every one thousand Taka, or part thereof, in excess of twenty thousand Taka, up to fifty thousand Taka,	Taka 45.00
	and When such amount or value exceeds fifty thousand Taka, for every five thousand Taka, or part thereof, in excess of fifty thousand Taka: Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be fifteen thousand Taka.	Taka 56.25
2. Plaint in a suit for possession under the Specific Relief Act, 1877, section 9	When the amount or value of the subject-matter in dispute does not exceed seventy-five Taka, for every five Taka, or part thereof, of such amount or value,	Taka 0.30
	and When such amount or value exceeds seventy-five Taka, for every five Taka, or part thereof, in excess of seventy-five Taka, up to ten thousand Taka,	Taka 0.40
	and When such amount or value exceeds one hundred Taka, for every ten Taka, or part thereof, in excess of one hundred Taka and fifty Taka,	Taka 1.25
	and When such amount or value exceeds one hundred and fifty Taka, for every ten Taka, or part thereof, up to one thousand Taka,	Taka 0.85

Number	Proper fees
<p>and When such amount or value exceeds one thousand Taka, for every one hundred Taka, or part thereof, in excess of one thousand Taka, up to seven thousand five hundred Taka,</p>	Taka 5.65
<p>and When such amount or value exceeds seven thousand five hundred Taka, for every two hundred and fifty Taka, or part thereof, in excess of seven thousand five hundred Taka, up to ten thousand five hundred Taka,</p>	Taka 11.25
<p>and When such amount or value exceeds ten thousand Taka, for every five hundred Taka, or part thereof, in excess of ten thousand Taka, up to twenty thousand Taka,</p>	Taka 16.90
<p>and When such amount or value exceeds twenty thousand Taka, for every one thousand Taka, or part thereof, in excess of twenty thousand Taka, up to fifty thousand Taka,</p>	Taka 22.50
<p>and When such amount or value exceeds fifty thousand Taka, for every five thousand Taka, or part thereof, in excess of fifty thousand Taka:</p>	Taka 28.15
<p>Provided that the maximum fee leviable on a plaint shall be seven thousand five hundred Taka,</p>	
<p>3. Application for review of judgement, if presented on or after the ninetieth day from the date of the decree</p>	<p>... .. The fee leviable on the plaint or memorandum of appeal.</p>

Number			Proper fees
4.	An application presented to any Civil Court for setting aside of a sale in execution of a decree under the provisions of the Code of Civil Procedure, 1908, or The State Acquisition and Tenancy Act, 1950 or an application presented to a Certificate Officer for, setting aside a sale in execution of a certificate under the provision of the Public Demands Recovery Act, 1913.	For every five hundred Taka, or part thereof, on the value of the property sold.	Taka 1.00
5.	Application for review of judgement, if presented before the ninetieth day from the date of decree	..	A fee in the same scale as prescribed in Article 2 above.
6.	Copy or translation of a judgement or order not being, or having the force of, a decree	When such judgement or order is passed by any Civil Court other than the High Court Division, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority- (a) If the amount or value of the subject-matter is fifty or less than fifty Taka, (b) If such amount or value exceeds fifty Taka, When such judgement or order is passed by the High Court Division.	Taka 1.00 Taka 1.50 Taka 3.00
7.	Copy of a decree or order having the force of a decree	When such decree or order is made by any Civil Court other than the High Court Division, or by any Revenue Court- (a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty Taka,	Taka 1.00

Number	Proper fees
8. Copy of any document liable to stamp-duty under the Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn	<p>(b) If such amount or value exceeds fifty Taka, Taka 2.00</p> <p>When such decree or order is made by the High Court Division, Taka 8.00</p> <p>(a) When the stamp-duty chargeable on the original does not exceed fifty poisha, The amount of duty chargeable on the original.</p> <p>(b) In any other case, .. Taka 1.00</p>
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like taken out of any Civil or Criminal or Revenue Court or office, or from the office of any Chief Officer charged with the executive administration of a Division	For every three hundred and sixty words or fraction of three hundred and sixty words, Taka 1.00
10. Probate of a will or letters of administration with or without will annexed	<p>When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five thousand Taka, on such amount or value up to fifty thousand Taka, Three <i>per centum</i>.</p> <p>and</p> <p>When such amount or value exceeds fifty thousand Taka, on the portion of such amount or value which is in excess of fifty thousand Taka, up to one lakh Taka, Five <i>per centum</i>.</p> <p>and</p> <p>When such amount or value exceeds one lakh Taka, on the portion of such amount or value which is in excess of one lakh Taka, up to two lakh and fifty thousand Taka, Six <i>per centum</i>.</p>

Number	Proper fees
<p>and When such amount or value exceeds two lakh and fifty thousand Taka, on the portion of such amount or value which is in excess of two lakh and fifty thousand Taka, up to three lakh Taka,</p>	Six and a half <i>per centum</i> .
<p>and When such amount or value exceeds three lakh Taka, on the portion of such amount or value which is in excess of three lakh Taka, up to four lakh Taka,</p>	Seven and a half <i>per centum</i> .
<p>and When such amount or value exceeds four lakh Taka, on the portion of such amount or value which is in excess of four lakh Taka, up to five lakh Taka,</p>	Eight <i>per centum</i> .
<p>and When such amount or value exceeds five lakh Taka, on the portion of such amount or value which is in excess of five lakh Taka:</p>	Eight and a half <i>per centum</i> .
<p>11. Certificate under the Succession Act, 1925</p>	<p>Provided that when, after the grant of a certificate under the Succession Act, 1925, in respect of any property included in an estate, a grant of probate or letters of an administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.</p>
<p>When the amount or value of any debt or security specified in the certificate under section 374 of the Act exceeds one thousand Taka,</p>	Two <i>per centum</i> on the first ten thousand Taka,
	Three <i>per centum</i> on the next forty thousand Taka,

Number	Proper fees
	<p>Five <i>per centum</i> on the next fifty thousand Taka, Six <i>per centum</i> on the next one lakh and fifty thousand Taka. Six and a half <i>per centum</i> on the next fifty thousand Taka, Seven <i>per centum</i> on the next one lakh Taka, Seven and a half <i>per centum</i> on the next one lakh Taka, and Eight <i>per centum</i> on the remainder of such amount or value. In respect of such portion of the aggregate amount or value as consists of the amount or value of debts or securities so specified, the fee hereinbefore provided in that behalf in this article.</p>
and	
<p>When the aggregate amount or value of any debts or securities specified in the certificate and of any debts or securities to which the certificate has been extended under section 376 of the Act, exceeds one thousand Taka,</p>	<p>Four <i>per centum</i> on such portion of the first ten thousand Taka, Five and a half <i>per centum</i> on such portion of the next forty thousand Taka, Seven <i>per centum</i> on such portion of the next fifty thousand Taka,</p>

Number	Proper fees
	Eight and a half <i>per centum</i> on such portion of the next one lakh and fifty thousand Taka,
	Nine and a quarter <i>per centum</i> on such portion of the next fifty thousand Taka,
	Ten <i>per centum</i> on such portion of the next one lakh Taka,
	Ten and three-quarter <i>per centum</i> on such portion of the next one lakh Taka,
	Eleven and a half <i>per centum</i> on such portion of the remainder of such aggregate amount or value as consists of the amount or value of debts or securities to which the certificate has been extended.
	<i>Notes:</i>
	(1) The amount of a debt is the amount including interest on the pay on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.
	(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act and where such power has been so conferred whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of a security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

Number	Proper fees
12. Application to the High Court Division for the exercise of its revisional jurisdiction under section 115 of the Code of Civil Procedure, 1908	Where the application is for revision of an order and the amount or value of the subject-matter is less than two thousand Taka, Taka 20.00
	Where the application is for the revision of an order and the amount or value of the subject-matter is two thousand Taka or more, Taka 40.00
	Where the application is for the revision of an appellate decree, The fee leviable on a memorandum of appeal.

SCHEDULE I

TABLE OF RATES OF AD VALOREM FEES LEVIABLE ON THE INSTITUTION OF SUITS

Number	Proper fees
1. Where the amount or value of the subject-matter does not exceed Taka 10,000	10% of the amount.
2. Where the amount or value of the subject-matter exceeds Taka 10,000 but does not exceed Taka 20,000	Taka 1,000 <i>plus</i> 8% of the amount exceeding Taka 10,000.
3. Where the amount or value of the subject-matter exceeds Taka 20,000 but does not exceed Taka 50,000	Taka 1,800 <i>plus</i> 6% of the amount exceeding Taka 20,000.
4. Where the amount or value of the subject-matter exceeds Taka 50,000 but does not exceed Taka 1,00,000	Taka 3,600 <i>plus</i> 3% of the amount exceeding Taka 50,000.
5. Where the amount or the value of the subject-matter exceeds Taka 1,00,000 but does not exceed Taka 2,00,000	Taka 5,100 <i>plus</i> 2% of the amount exceeding Taka 1,00,000.
6. Where the amount or the value of the subject-matter exceeds Taka 2,00,000	Taka 7,100 <i>plus</i> 1% of the amount exceeding Taka 2,00,000 but the total fees shall not exceed Taka 15,000.

SCHEDULE II

FIXED FEES

Number	Proper fees (Taka)
1. Application or petition	2
<p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings,</p> <p>or</p> <p>When presented to any officer of land-revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement,</p> <p>or</p> <p>When presented to any Paurashava or Zilla Parishad under any law for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement,</p> <p>or</p> <p>When presented to any Civil Court other than a principal Civil Court of original jurisdiction or to any Court of Small Causes constituted under the Small Cause Courts Act, 1887 or under the Civil Courts Act, Section 25, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty Taka,</p>	

Number	Proper fees (Taka)
<p style="text-align: center;">or</p> <p>When presented to any Civil Criminal or Revenue Court or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any, judgement decree or order passed by such Court, Board or Officer or of any other document on record in such Court, Board or Office,</p>	
<p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Code of Criminal Procedure, 1898, arrest without warrant, and presented to any Criminal Court,</p>	<p>Taka 2 for complaint cases and Taka 1 for all other cases.</p>
<p style="text-align: center;">or</p> <p>When presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue Officer having jurisdiction equal or sub-ordinate to a Collector,</p>	<p>2</p>
<p style="text-align: center;">or</p> <p>To any Magistrate in his executive capacity, and not otherwise provided for by this Act, or to deposit in Court revenue or rent; or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant,</p>	<p>2</p>
<p>(c) When presented to the Chief Revenue or Executive Authority or to a Commissioner, or to any Chief Officer charged with the executive administration of a Division and not otherwise provided for by this Act,</p>	<p>3</p>

Number	Proper fees (Taka)
2.	<p>(d) (i) When presented to the High Court Division under section 115 of the Code of Civil Procedure, 1908, for revision of an order-</p> <p>(a) When the value of the suit to which the order relates does not exceed Taka 1,000, 10</p> <p>(b) When the value of the suit exceeds Taka 1,000, 20</p> <p>(ii) When presented to the High Court Division otherwise than under that section, 4</p> <p>When the Court grants the application and is of opinion that the transmission of such records involves the use of the post, 2 Taka in addition to any fee levied on the application under clause (a), clause (b), or clause (d) of article I of this schedule.</p>
3.	Application for leave to sue as a pauper ... 2
4.	Application for leave to appeal as a pauper ... 2
5.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy ... 2
6.	Bail, bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act ... 2
7.	Undertaking under section 49 of the Divorce Act. - 2
8.	<i>Wakalatnama</i> ... When presented for the conduct of any one case-

Number	Proper fees (Taka)
(a) to any Civil or Criminal Court other than the High Court Division, or to any Revenue Court, or to any Collector or Magistrate, or other Executive Officer, except such as are mentioned in clauses (b) and (c) of this number,	2
(b) to a Commissioner, a Collector of Customs and Excise or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority,	3
(c) to the High Court Division, or Chief Revenue or Executive Authority,	4
9. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented-	2
(a) (i) to any Revenue Court or Executive Officer other than the High Court Division, or the Chief Revenue or Executive Authority,	2
(ii) to any Civil Court other than the High Court Division,	
(b) to the Chief Revenue or Executive Authority,	5
(c) to the High Court Division,	10
10. Caveat ...	20
11. Petition in a suit under the Native Converts Marriage Dissolution Act, 1866	10
12. Complaint or memorandum of appeal in each of the following suits-	
(i) to alter or set aside a summary decision or order of any of the Civil Courts or of any Revenue Court	30
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates	30

Number		Proper fees (Taka)
	(iii) to obtain a declaratory decree where no consequential relief is prayed ..	25
	(iv) to set aside an award ..	30
	(v) to set aside an adoption ..	30
	(vi) for partition and separate possession of a share of joint family property or of joint property, or to enforce a right to a share in any property on the ground that it is joint family property or joint property if the plaintiff is in possession of the property of which he claims to be a co-partner or co-owner ..	25
	(vii) to obtain a decree for dissolution of marriage or restitution of conjugal rights ..	30
	(viii) every other suit where it is not possible to estimate at a money value the subject-matter in dispute and which is not otherwise provided for by this Act ..	30
13.	Application under section 14 or section 20 of the Arbitration Act, 1940 ..	30
14.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 ..	30
15.	Every petition under the Divorce Act, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act ..	30
16.	Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865 ..	30”

THE SECOND SCHEDULE

(See section 5)

“FIRST SCHEDULE

(See section 3)

PART I**GOODS**

Item No.	Description of goods.	Rate of duty.
1	2	3

SECTION I**Vegetable Products, Fats and Oils**

01.01	Betel nuts	Twelve poisha per pound.
01.02	Coffee	Twenty-five per cent <i>ad valorem</i> .
01.03	Tea-	
	(1) Tea not falling under sub-item (2) ..	Taka one per pound.
	(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 thirty per cent 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.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i>
01.04	Vegetable non-essential oils-	
	Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 01.05	Taka five per cwt.
01.05	Vegetable products-	
	“Vegetable product” means any vegetable oil or fat, which either 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	2	3
	(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 the 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 sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .

SECTION II

Prepared Foodstuffs, Beverages and Tobacco

02.01	Biscuits- Biscuits, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of any machinery or equipment operated by power, steam or gas- (1) if weight and retail price are legibly, prominently and indelibly printed on each packet or container or embossed on the body of the biscuits (2) if not covered by sub-item (1) ..	Fifteen per cent of the retail price. Two hundred per cent <i>ad valorem</i> .
02.02	Sugar, all sorts- “Sugar” means any form of sugar containing more than ninety per cent of sucrose.	Taka seventy per cwt.
02.03	Beverages- (1) Aerated waters, all sorts (2) Syrups, squashes and fruit juices, all sorts- (i) if retail price is legibly, prominently and indelibly printed on each bottle or on the crown cork or on the label	Such rate not exceeding Taka one and fifty poisha per bottle 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. Such are not exceeding thirty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different may be fixed with reference to different conditions and circumstances.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
02.04	Tobacco- “Tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and include 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) Un-manufactured tobacco	Such rate not exceeding Taka two and fifty poisha per pound 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.
	(II) Manufactured tobacco-	
	(1) Cigars and cheroots	Such rate not exceeding Taka fifty per one hundred cigars or cheroots 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.
	(2) Cigarettes-	
	“Cigarettes” means tobacco finely cut or crushed into small pieces and rolled in or wrapped with paper, leaf of any plant or any other wrapping material, by whatever name such product may be called-	
	(i) Cigarettes manufactured with mechanical aid of any kind-	
	(a) if the retail price is legibly, prominently and indelibly printed on each packet	Such rate not exceeding eighty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> an different rates may be fixed with reference to different conditions and circumstances.
	(b) if not covered by clause (a) ..	Four hundred per cent <i>ad valorem</i> .

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) Cigarettes manufactured manually, that is, without any mechanical aid whatsoever	Such rate not exceeding Taka forty per thousand cigarettes 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.
	(3) Smoking mixtures for pipes and cigarettes	Taka twelve per pound.
	(4) Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes	Such rate not exceeding Taka two and fifty poisha per pound 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.
	(5) Chewing tobacco commonly known as “Zarda”	Taka five per pound.

SECTION III

Mineral Products, Fuels, Lubricants and Related Materials

03.01	Cement	Taka five hundred per metric ton.
03.02	Salt- “Salt” includes swamp salt, spontaneous salt and salt or saline solutions made or produced from any saline substance or from salt earth.	Taka two and fifty poisha per maund.
03.03	Petroleum oils and oils obtained from bituminous minerals, crude	Taka four per ton.
03.04	Petroleum gases and other gaseous hydrocarbons including natural gas and liquified petroleum gas	Taka fourteen per thousand cubic feet.
03.05	Furnace oils, that is to say, any mineral oil which- (a) has its flashing point at or above 150 degrees of Fahrenheit’s thermometer (b) has a flame height of less than 10 millimetres (c) contains one quarter of one per cent or more by weight of any bituminous substance, and	Forty-five poisha per imperial gallon.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(d) possesses a viscosity of one hundred seconds or more by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer.	
	Explanations. - In this item,-	
	(1) "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;	
	(2) "flashing point" shall be determined in accordance with tests specified in this behalf in the rules made under the Petroleum Act, 1934 (XXX of 1934);	
	(3) "flame height" shall be determined in the apparatus known as the smoke point lamp in the manner laid down in this behalf by the Government.	
03.06	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 satisfies either of the following requirements, namely:- (a) the oil has a flame height of ten millimetres or more but less than eighteen millimetres; or (b) the oil has a flame height of less than ten millimetres, but has a viscosity of less than fifty seconds by Redwood I viscometer at one hundred degrees of Fahrenheit's thermometer, and contains less than one quarter of one per cent by weight of any bituminous substances.	Taka one and thirty-five poisha per imperial gallon.
03.07	Diesel oil, not otherwise specified, that is to say, any mineral oil which- (a) has its flashing point at or above one hundred and fifty degrees or Fahrenheit's thermometer,	Eighty-four poisha per imperial gallon.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(b) has a flame height of less than ten millimetres, (c) contains one quarter of one per cent or more by weight of any bituminous substance, and (d) possesses a viscosity of less than one hundred seconds by Redwood I Viscometer at one hundred degrees Fahrenheit's thermometer.	
03.08	Jet fuels	Taka one and eleven poisha per imperial gallon.
03.09	Kerosene- "Kerosene" means any inflammable hydrocarbon (including any mixture of hydrocarbons or any liquid containing hydrocarbons but excluding motor spirit) which- (a) is made from petroleum as defined in section 2 of the Petroleum Act, 1934 (XXX of 1934), and (b) is ordinarily used as illuminant or as fuel.	Sixty-two and a half poisha per imperial gallon.
03.10	Motor Spirit- "Motor spirit" means- (a) any inflammable hydrocarbon (including any mixture of hydrocarbons or any liquid containing hydrocarbons) which is capable of being used for providing reasonably efficient motive power; and (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 hydrocarbon is capable of being used as aforesaid.	Taka three and eighty-four poisha per imperial gallon.
03.11	Petroleum Grease	Fifty per cent <i>ad valorem</i> .
03.12	Petroleum Jelly	Sixty-seven and a half per cent <i>ad valorem</i> .
03.13	Petroleum Lubricating oils-	

Item No.	Description of goods.	Rate of duty.
1	2	3
	Lubricating oils, all sorts-	
	(1) if retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil	Such rate not exceeding eighty per cent 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.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>Ad valorem</i> .
03.14	Naphtha and other such petroleum products ..	Eighty per cent <i>ad valorem</i> .
03.15	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 thousand two hundred and fifty per ton.
03.16	Petroleum products, not otherwise specified ..	Fifty per cent <i>ad valorem</i> .

SECTION IV

Products of Chemical and Allied Industries

04.01	Creams and Polishes for Footwear-	
	Creams and polishes for footwear, all sorts-	
	(1) if retail price is legibly, prominently and indelibly printed on each container	Twenty-five per cent of the retail price.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
04.02	Chemical Fertilizer-	
	Chemical fertilizer, all sorts ..	Seventeen and a half per cent <i>ad valorem</i> or Taka eighty per ton, whichever is less.
04.03	Paints, Pigments, Varnishes and Polishes-	

Item No.	Description of goods.	Rate of duty.
1	2	3
	All sorts of paints, pigments, distempers, colours, dyes, enamels, varnishes, glazes, lustres, thinners, blacks, cellulose, lacquers and polishes (except creams and polishes falling under item No. 04.01) and their ancillaries, in any form, liquid, solid, semi-solid, paste, powder, or granules-	
	(1) if retail price and quantity are legibly, prominently and indelibly printed on each container or package	Thirty per cent of the retail price.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
04.04	Perfumery, Cosmetics and Toilet preparations-	
	Perfumery, cosmetics and toilet preparations, all sorts, whether medicated or otherwise including soap not falling under item No. 04.05-	
	(1) if retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper or on the article itself if it is marketed unpacked or unwrapped	Thirty-five per cent of the retail price.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
	<i>Explanation.</i> -	
	In this item, "Perfumery, cosmetics and toilet preparations" means anything of the nature of perfumery, cosmetics and toilet preparation, including talcum and bath power, face cream and lotions, lipsticks, rouge, scent, nail polish, aftershave lotion, tooth powder, tooth paste, other dentifrice, hair dye, hair oil, hair cream, depilatory powder and cream, shampoo, liquid soap, paste soap, shaving soap and depilatory soap.	
04.05	Soaps and detergents-	
	Soaps, all sorts, but excluding liquid soap, paste soap, shaving soap and depilatory soap falling under item No. 04.04-	
	(1) Soap flakes, Soap powders and Detergents, all sorts-	

Item No.	Description of goods.	Rate of duty.
1	2	3
	(i) if retail price and weight are legibly, prominently and indelibly printed on every container or package.	Twenty per cent of the retail price.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
	(2) Soap other than soap falling under sub-item (1)-	
	(i) if weight and retail price are legibly, prominently and indelibly printed on the outer wrapper or package or container of soap or is legibly and prominently embossed on soap which is sold unwrapped or unpacked	Such rate not exceeding fifty per cent 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.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
04.06	Soda Ash	Taka one hundred and fifty per ton.
04.07	Matches-	
	“Matches” include a firework 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-	
	(i) not more than forty matches ..	Taka two per gross of boxes or booklets.
	(ii) more than forty but not more than fifty matches	Taka two and fifty poisha per gross of boxes or booklets.
	(iii) more than fifty, but not more than sixty matches	Taka three per gross of boxes or booklets.
	(iv) 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 poisha per gross of boxes.
	(3) All other matches	Fifty poisha for every one thousand four hundred and forty matches or fraction thereof.

SECTION V
Artificial Resins and Plastic Materials and Articles thereof; Cellophane, Rubber, Synthetic Rubber and Articles thereof.

Item No.	Description of goods.	Rate of duty.
1	2	3
05.01	<p>Cellophane, Plastic and Resin materials-</p> <p>(1) Cellophane and plastic materials and synthetic or artificial resins other than footwear and products made wholly or partly of plastic materials or synthetic or artificial resins not otherwise specified</p> <p>(2) Radio and Transistor cabinets made wholly or partly of plastic materials or synthetic or artificial resins.</p> <p>(i) large size</p> <p>(ii) medium size</p> <p>(iii) small size</p> <p>(3) Telephone and inter-com instruments made wholly or partly of plastic materials or synthetic or artificial resins</p> <p><i>Explanations.-</i> In this item,-</p> <p>(1) “plastic materials” include materials from which any kind of plastic is made;</p> <p>(2) materials of “synthetic or artificial resins” include any article in which resin of any description is used for binding or for adhesive purpose;</p> <p>(3) “large size” means a cabinet, the volume (length × breadth × height) of which exceeds 200 cubic inches;</p> <p>(4) “medium size” means a cabinet, the volume (length × breadth × height) of which exceeds 155 cubic inches but does not exceed 200 cubic inches; and</p> <p>(5) “small size” means a cabinet, the volume (length × breadth × height) of which does not exceed 155 cubic inches.</p>	<p>Thirty per cent <i>ad valorem</i>.</p> <p>Taka five per piece.</p> <p>Taka three per piece.</p> <p>Taka two per piece.</p> <p>Taka five per piece.</p>
05.02	<p>Products of rubber and of synthetic and artificial rubber-</p> <p>(1) Products other than footwear made wholly or partly of rubber or artificial rubber or synthetic rubber not otherwise specified including rubberised fabrics of all sorts.</p>	<p>Thirty per cent <i>ad valorem</i>.</p>

Item No.	Description of goods.	Rate of duty.
1	2	3
	(2) Tyres and Tubes-	
	(a) Pneumatic tyres and tubes-	
	(i) Cycle tyres	Taka one and fifteen poisha per tyre.
	(ii) Cycle tubes	Forty poisha per tube.
	(iii) tyres and tubes for motor vehicles ..	Thirty per cent <i>ad valorem</i> .
	(iv) all other pneumatic tyres and tubes	Fifteen per cent <i>ad valorem</i> .
	(b) Other tyres and tubes	The per cent <i>ad valorem</i> .

SECTION VI
Leather and Leather Goods

06.01	Tanned leather, all sorts	Ten per cent <i>ad valorem</i> .
06.02	Products made wholly or partly of leather, other than footwear-	
	(1) if retail price is legibly and prominently printed or embossed on each product.	Fifteen per cent of the retail price.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .

SECTION VII
Paper, Paper Board and Paper Products

07.01	Paper, all sorts	Such rate not exceeding twenty per cent <i>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.
07.02	Paper board, all sorts	Such rate not exceeding twenty per cent <i>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.
07.03	Packaging materials of Paper and paper board	Five per cent <i>ad valorem</i> .
07.04	Bank cheques, all sorts	Twenty-five poisha per cheque.

SECTION VIII
Textiles and Textile Articles

Item No.	Description of goods.	Rate of duty.
1	2	3
08.01	<p>Cotton yarn, twist and thread-</p> <p>“Cotton yarn, twist and thread” mean 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 counts 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><i>Explanation.-</i> In this item, “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 than one half shall be ignored.</p>	<p>Sixty poisha per pound.</p> <p>Taka one and twenty poisha per pound.</p> <p>Taka two per pound.</p> <p>Taka three per pound.</p> <p>Two hundred per cent <i>ad valorem</i>.</p>
08.02	<p>Cotton fabrics.-</p> <p>“Cotton fabrics” means fabrics of any description manufactured either wholly or partly from cotton, or cotton yarn and any such fabric processed in any manner.</p> <p>(1) Grey (unprocessed) fabrics-</p> <p>(i) super fine fabrics</p> <p>(ii) Fine fabrics</p> <p>(iii) Medium fabrics</p> <p>(iv) Coarse fabrics</p> <p>(v) Drill, tapestry, curtain fabrics, bed covers and table covers</p> <p>(2) Processed fabrics-</p> <p>(i) Calendered, bleached, dyed and/or raised fabrics</p>	<p>Eighty poisha per square yard.</p> <p>Fifty poisha per square yard.</p> <p>Twenty poisha per square yard.</p> <p>Ten poisha per square yard.</p> <p>Fifty poisha per square yard.</p> <p>Five poisha per square yard.</p>

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) Printed fabrics	Ten poisha per square yard.
	(iii) Mercerised and/or sanforized fabrics or fabrics which have undergone any compressive shrinkage or any other similar process	Twenty poisha per square yard.
	(iv) Embroidered fabrics or fabrics processed in any other manner	Fifty poisha per square yard.

Explanation.- In this item,-

- (1) "Grey (unprocessed) fabrics" means fabrics which have undergone no process of any kind after weaving or knitting or fabrication;
- (2) "Superfine fabrics" means fabrics of which the average count of yarn is 48s or more;
- (3) "Fine fabrics" means fabrics in which the average count of yarn is 35s or more but less than 48s;
- (4) "Medium fabrics" means fabrics in which the average count of yarn is 21s or more but less than 35s;
- (5) "Coarse fabrics" means fabrics in which the average count of yarn is less than 21s;
- (6) "Drill, tapestry, curtain fabrics, bed covers and table covers" means fabrics commonly known as such, made from yarn of any count;
- (7) "Count" means count of yarn;
- (8) For the purposes of determining the average count of "yarn"-
 - (a) yarn used in the borders of selvedge shall be ignored;
 - (b) for multiple fold yarn, the count of the basic single yarn shall be taken and the number of ends per inch in the reed or 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:-

Item No.	Description of goods.	Rate of duty.
1	2	3
	<p>(Count of wrap × number of ends per inch in the reed) <i>plus</i> (Count of weft × number of picks per inch) Divided by (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;</p> <p>(9) If a fabric has undergone two or more processes mentioned in sub-item (2) in the same factory, the duty shall be levied only under the clause of the sub-item carrying the higher or the highest rate, as the case may be;</p> <p>(10) The liability to duty under sub-item (2) shall not affect any duty paid or payable under sub-item (1);</p> <p>(11) If any fabric is embroidered in the process of weaving or knitting, duty shall be leviable thereon under sub-item (2) in addition to duty under sub-item (1).</p>	
08.03	<p>Man-made fibres and yarns-</p> <p>“Man-made fibres and yarns” means fibres and yarns of any description or count made wholly or partly from man-made fibres and yarns.</p> <p>(1) If weight and retail price are legibly, prominently and indelibly printed on the package, cover wrapper or label-</p> <p>(i) Acetate and viscose fibres and yarns of any count</p> <p>(ii) All other man-made fibres and yarns of any count</p> <p>(2) If not covered by sub-item (1) ..</p> <p><i>Explanation.</i>- In this item, “count” shall have the same meaning as in item 08.01.</p>	<p>Taka two and fifty poisha per pound.</p> <p>Taka five per pound.</p> <p>Two hundred per cent <i>ad valorem</i>.</p>
08.04	Fabrics of man-made fibres, all sorts-	

Item No.	Description of goods.	Rate of duty.
1	2	3
	“Fabrics of man-made fibres” means fabrics of any description made wholly or partly from man-made fibres and yarns, and any such fabrics processed in any manner.	Such rate not exceeding thirty per cent 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.
08.05	Jute manufactures, all sorts	Thirty-five per cent <i>ad valorem</i> .
08.06	Woollen yarn- Woollen yarn, all sorts, including knitting wool- (1) If weight and retail price are legibly, prominently and indelibly, printed on every package, cover, wrapper or label (2) If not covered by sub-item (1)	Such rate not exceeding thirty per cent of the retail price as may be fixed by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances. Two hundred per cent <i>ad valorem</i> .
08.07	Woollen fabrics- “Woollen fabrics” means all varieties of fabrics manufacturer wholly or partly from wool but does not include any such fabric which contains less than per cent of wool by weight- (1) Carpets and rugs (2) Blankets and shawls- (i) if retail price and size are legibly printed or woven on every piece or on a label or tag attached to every piece (ii) if not covered by clause (i) (3) Knitted woollen articles- (i) if retail price is legibly printed or woven on every articles or on a tag attached to every article	Thirty per cent <i>ad valorem</i> . Such rate not exceeding thirty per cent 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. Two hundred per cent <i>ad valorem</i> . Such rate not exceeding thirty per cent 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.
1	2	3
	(ii) if not covered by clauses (i) ..	Two hundred per cent <i>ad valorem</i> .
	(4) woollen fabrics not otherwise specified-	
	(i) if retail price is legibly printed or woven on the selvedge or border of any linear yard	Such rate not exceeding thirty per cent 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.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .

SECTION IX

Glass and Glassware, Chinaware and Porcelain ware and Bricks.

09.01	Glass and Glassware, all sorts	Thirty per cent <i>ad valorem</i> .
09.02	Chinaware and Porcelain ware, all sorts ..	Thirty per cent <i>ad valorem</i> .
	<i>Explanation.-</i> In this item, "Chinaware and Porcelain ware" includes crockeries and table wares of all sorts, decoration pieces, flower vase and the like but does not include articles used in the transmission of electricity and glazed potteries or traditional earthenware made of hundred per cent ordinary clay.	
09.03	Bricks, all sorts	Taka twenty-five per thousand bricks.

SECTION X

Metals and Articles thereof

01.01	Gold and Silver and products thereof-	
	(1) Gold, including re-melted gold and products made wholly or partly of gold, all sorts, including ornaments and jewellery	Twenty-five per cent of the retail price.
	(2) Silver, including re-melted silver and products made wholly or partly of silver, all sorts, including ornaments and jewellery	Twenty-five per cent of the retail price.

Item No.	Description of goods.	Rate of duty.
1	2	3
10.02	Metal containers, all sorts, whether made wholly or partly of metal and parts thereof	Thirty per cent <i>ad valorem</i> .
10.03	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 per cent <i>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.
10.04	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.
10.05	Stainless Steel- Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof, including cutlery	Ten per cent <i>ad valorem</i> .
10.06	Steel furniture and fixtures- Steel furniture, all sorts, including fittings and fixtures made wholly or partly of steel and parts thereof, including frames for doors, windows and ventilators and balustrades	Ten per cent <i>ad valorem</i> .
10.07	Aluminium fittings and fixtures made wholly or partly of aluminium and parts thereof, including doors, windows, ventilators or their frames and balustrades	Twenty per cent <i>ad valorem</i> .

SECTION XI

Machinery, Electrical and Mechanical Equipments, Apparatus and Appliances.

11.01	Electric batteries and parts thereof- (1) Storage batteries- (i) if retail price is legibly, prominently and indelibly printed in each battery	Twenty-five per cent of the retail price.
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Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
	(2) primary cells and primary batteries-	
	(i) If retail price is legibly, prominently and indelibly printed on each cell or battery	Such rate not exceeding forty per cent of the 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.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
	(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)	
11.02	Electric bulbs, all sorts-	
	(1) If retail price is legibly, prominently and indelibly printed on each bulb or its package, cover or container	Such rate not exceeding forty per cent 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.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
11.03	Electrical fluorescent tubes, all sorts-	
	(1) If retail price is legibly, prominently and indelibly printed on each tube or its package, cover or container	Such rate not exceeding fifty per cent 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.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
11.04	Electric fans and parts thereof-	
	(1) If retail price is legibly, prominently and indelibly printed, securely labelled or unerasably marked on the body of each fan-	
	(i) Cabin fans, carriage fans, table fans, ceiling fans and pedestal fans.	Fifty per cent of the retail price.
	(ii) All other fans	Twenty five per cent of the retail price.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
	(3) Parts of electric fans, namely, complete motors, stators, and rotors other than complete motors, stators and rotors used in the manufacture of fan on which duty is levied under sub-items (1) and (2)	Forty per cent <i>ad valorem</i> .
11.05	Wireless receiving sets, all sorts-	
	(1) Radio receivers including transistors-	
	(i) if retail price is prominently, indelibly and legibly printed or unerasably marked on the body of each set	Such rate not exceeding seventy-five per cent 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.
	(ii) If not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
	(2) Television receiver-	
	(i) if retail price is legibly, prominently and indelibly printed on the body of each television set	Such rate not exceeding eighty per cent 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.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
11.06	Electrical goods, apparatus and appliances all sorts	Ten per cent <i>ad valorem</i> .
11.07	Electrically operated gramophones, record players and other sound recording or reproducing machine	Ten per cent <i>ad valorem</i> .
11.08	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 per cent <i>ad valorem</i> .
11.09	Wires and Cables -	
	Electric wires and cables, all sorts, including telephone and telegraph wires and cables	Thirty per cent <i>ad valorem</i> .

Item No.	Description of goods.	Rate of duty.
1	2	3
11.10	Mechanically propelled transport vehicles of the following categories-	
	(a) Buses, lorries, trucks and chassis thereof	Taka two thousand each.
	(b) Cars	Taka five thousand each.
	(c) Miniature buses, station wagons, jeeps, land rovers, vans and pick-ups.	Taka one thousand each.
	(d) Two-wheeler motor scooters and motor cycles.	Seven and a half per cent <i>ad valorem</i> .

SECTION XII

Miscellaneous Manufactured Articles.

12.01	Gramophone records-	
	(1) If the retail price is legibly, prominently and indelibly printed on each disc.	Such rate not exceeding forty per cent 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.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
12.02	Mechanical lighters “Mechanical lighter” 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 incomplete state or requiring for its completion the addition of a flint.	Taka three per lighter.
12.03	Footwear, all sorts-	
	(1) If the retail price is legibly, prominently and indelibly printed or embossed on each product.	Such rate not exceeding twenty-five per cent 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 referent to different conditions and circumstances.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .

Item No.	Description of goods.	Rate of duty.
1	2	3
12.04	Wooden furniture, all sorts “Wooden furniture” means any article of furniture made wholly or partly of wood but excludes fixtures and fittings.	Ten per cent <i>ad valorem</i> .

**PART II
SERVICES**

Item No.	Description of services	Rate of duty
1	2	3

SECTION XIII

13.01	Services rendered by hotels and restaurants-	
	(1) All services, facilities and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a restaurant which does not serve alcoholic drinks nor exhibit floor shows	Ten per cent of the charges.
	(2) All services, facilities and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a restaurant which serves alcoholic drinks or holds cabaret or floor show of any description on any day or night in a year	Thirty per cent of the charges.

Explanation.-In this item,-

- (1) “hotel” means an establishment, organisation or place including a club where rooms or suites of rooms or any other type of accommodation for temporary stay are let out on rent, whether or not it has any arrangement for providing catering or any other services, facilities or utilities, by whatever name called, and includes an establishment where floor shows are exhibited; and
- (2) “restaurant” means an establishment, organisation or place including a club where food or drinks are sold whether for consumption on the spot or elsewhere and whether or not it provides any other services, facilities or utilities by whatever name called, and includes an establishment where floor shows are exhibited.

Item No.	Description of goods.	Rate of duty.
1	2	3
13.02	<p>Services rendered by decorators and caterers</p> <p>Explanation.- In this item,-</p> <p>“Decorators and caterers” means shops, firms, companies, establishments or persons who render any one or more of the following services for a charge, namely:-</p> <p>(i) decorating premises, grounds, buildings or conveyance with flowers, festoons, buntings, coloured paper, cloth or other materials, electric lights of any kind, ceremonial arches, pandals or</p> <p>(ii) furnishing such premises, grounds or buildings with articles or furniture and fixtures; or</p> <p>(iii) supplying linen, crockeries, cutleries or utensils; or</p> <p>(iv) preparing, catering or serving articles of food, drinks or refreshment of any kind.</p>	Ten per cent of the charges.
13.03	Services rendered by cinema houses and other enterprises providing entertainments	Such rate not exceeding two hundred and fifty per cent of the charge for admission to an entertainment 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.
13.04	Services rendered by automobile garages and workshops	Ten per cent of the charges.
13.05	Services rendered by bank	Twenty-five poisha per transaction.
	<p><i>Explanation.-</i> In this item-“Services rendered by banks” shall mean the services rendered by a bank by way of any transaction relating to withdrawal from bank accounts by cheque or otherwise.”.</p>	

THE THIRD SCHEDULE

(See section 15)

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), and being a case to which paragraph B applies-

	Rates.
(1) Where the taxable income does not exceed Taka 10,000.	10% of the amount.
(2) Where the taxable income exceeds Taka 10,000 but does not exceed Taka 25,000.	Taka 1,000 <i>plus</i> 20% of the amount exceeding Taka 10,000.
(3) Where the taxable income exceeds Taka 25,000 but does not exceed Taka 40,000.	Taka 4,000 <i>plus</i> 30% of the amount exceeding Taka 25,000.
(4) Where the taxable income exceeds Taka 40,000 but does not exceed Taka 65,000.	Taka 8,500 <i>plus</i> 40% of the amount exceeding Taka 40,000.
(5) Where the taxable income exceeds Taka 65,000 but does not exceed Taka 1,00,000.	Taka 18,500 <i>plus</i> 50% of the amount exceeding Taka 65,000.
(6) Where the taxable income exceeds Taka 1,00,000 but does not exceed Taka 1,50,000.	Taka 36,000 <i>plus</i> 55% of the amount exceeding Taka 1,00,000.
(7) Where the taxable income exceeds Taka 1,50,000.	Taka 63,500 <i>plus</i> 60% of the amount exceeding Taka 1,50,000:

Provided that-

- (i) no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempted 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 15,000; and
- (ii) the income-tax payable shall in no case exceed-
 - (a) the amount by which the total income exceeds Taka 15,000, or
 - (b) the amount representing sixty per cent of the total income, which ever amount is the less:

Provided further that in the case of a person other than a company being resident and ordinarily resident in taxable territories bringing income accruing and arising outside taxable territories into Bangladesh through official channels, income-tax shall be charged at the rate of thirty per cent of such income or at the rate applicable to his total income including such income whichever is more beneficial to him.

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 15 of this Act 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 allowances admissible under the first, third and fourth provision 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 and 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.

- (i) on the whole of the total income excluding the amount representing income from dividends from a company having its registered office in Bangladesh-
 - (a) In the case of every industrial company .. 50 per cent of such income.
 - (b) in the case of all other companies including banks and financial institutions and local authorities 60 per cent of such income.
 - (c) in the case of a person not being a company who is not resident in taxable territories 30 per cent of such income:

Provided that a rebate at the rate of 10 per cent of the tax shall be allowed to a company registered in Bangladesh under the Companies Act, 1913 (VII of 1913), on so much of its income, profits and gains accruing or arising outside the taxable territories to which sub-section (4) of section 15 of this Act does not apply as are brought by it into Bangladesh.

- (ii) on the amount representing income from dividends 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 of Parliament in respect of the share capital issued, subscribed and paid after the 14th day of August, 1947. 15 per cent

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 25,000. 10 per cent of the amount exceeding Taka 15,000.
- (3) Where the total income exceeds Taka 25,000 but does not exceed Taka 50,000. Taka 1,000 *plus* 15 per cent of the amount exceeding Taka 25,000.
- (4) Where the total income exceeds Taka 50,000 but does not exceed Taka 1,00,000. Taka 4,750 *plus* 20 per cent of the amount exceeding Taka 50,000.
- (5) Where the total income exceeds Taka 1,00,000 but does not exceed Taka 1,50,000. Taka 14,750 *plus* 25 per cent of the amount exceeding Taka 1,00,000.
- (6) where the total income exceeds Taka 1,50,000 .. Taka 27,250 *plus* 30 per cent of the amount exceeding Taka 1,50,000.

Provided that income-tax shall not be payable by a registered firm in respect of the income, profits and gains derived by it from the exercise of a profession if such income, profits and gains depend wholly or mainly on the personal qualifications of its partners who are prevented by any law for the time being in force or by convention or rules or regulations of the professional association, society or similar body of which they are members to constitute themselves into a corporate body with a limited liability which can be registered as a company under the Companies Act, 1913 (VII of 1913), unless such profession consists wholly or mainly in the making of contracts on behalf of other persons or the giving to other persons of advice of a commercial nature in connection with the making of contracts.

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).

DECLARATION

Under the provisions of section 3 of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), it is hereby declared that it is expedient in the public interest to give clauses 5, 7, 11, 13 and 14 of this Bill immediate effect.
