

**THE
BANGLADESH CODE
VOLUME - XIX**

THE FINANCE ORDINANCE, 1983

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**THE FIRST SCHEDULE
THE SECOND SCHEDULE**

¹**THE FINANCE ORDINANCE, 1983**

ORDINANCE NO. XXVII OF 1983

[30th June, 1983]**An Ordinance 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 purpose hereinafter appearing;

NOW, THEREFORE, in pursuance of the Proclamation of the 24th March, 1982, and in exercise of all powers enabling him in that behalf, the Chief Martial Law Administrator is pleased to make and promulgate the following Ordinance:-

Short title and commencement

1. (1) This Ordinance may be called the Finance Ordinance, 1983.

(2) Except as otherwise provided in this Ordinance, this section and sections 7 and 9 shall come into force at once, section 4 shall come into force on the first day of July, 1984, and other sections shall come into force on the first day of July, 1983.

Amendment of Act I of 1878

2. The following amendments shall be made in the Opium Act, 1878 (I of 1878), namely:-

(1) throughout the Act, *for* the words “Deputy Commissioner of the District” and “Deputy Commissioner” the words “Deputy Controller” shall be *substituted*;

(2) in section 3, *after* the definition of “Magistrate”, the following new definition shall be *inserted*, namely:-
“Deputy Controller” means “the Deputy Controller of Narcotics and Liquor of the Civil Division;”.

Amendment of Ben. Act V of 1909

3. The following amendments shall be made in the Excise Act, 1909 (Ben. Act V of 1909), namely:-

(1) throughout the Act unless otherwise specified-

(a) *for* the words “Deputy Commissioner” the words “Deputy Controller” shall be *substituted*;

¹ The Ordinance was declared void by the Appellate Division of the Supreme Court of Bangladesh in Civil Appeal No. 48 of 2011 and subsequently the Ordinance has been made effective as an Act of Parliament by section 4 and Schedule of ১৯৮২ সনের ২৪ মার্চ হইতে ১৯৮৬ সালের ১১ নভেম্বর তারিখ পর্যন্ত সময়ের মধ্যে জারীকৃত কতিপয় অধ্যাদেশ কার্যকরকরণ (বিশেষ বিধান) আইন, ২০১৩ (২০১৩ সনের ০৭ নং আইন)।

- (b) the words “Commissioner of a Division” shall be *omitted*;
- (2) in section 2,-
 - (a) in clause (1), *after* the word “malt” the words “and from coconut water” shall be *inserted*;
 - (b) *for* clause (5), the following shall be *substituted, namely*:
 - “(5) “Deputy Controller” means the Deputy Controller of Narcotics and Liquor of a Civil Division;”;
- (3) in section 8, in sub-section (1), the words and commas “and shall, in such matters as the Government may direct, be subject also to the control of the Commissioner of the Division” shall be *omitted*;
- (4) in section 34,-
 - (a) *for* sub-section (2), the following shall be *substituted, namely*:
 - “(2) The Deputy Controller shall then forthwith submit the said list, as so revised, and the said objections and opinions, and his own opinion to the Controller.”;
 - (b) sub-section (3) shall be *omitted*;
- (5) in section 35, the proviso shall be *omitted*;
- (6) in section 65, in sub-section (1), the words and comma “Deputy Collector, or” shall be *omitted*.

4. The following amendments shall be made in the Income-tax Act, 1922 (XI of 1922), namely:-

Amendments of Act XI of 1922

- (1) in section 4, sub-section (3) shall be *omitted*;
- (2) in section 10, in sub-section (2), after clause (xi), the following clause (xi a) shall be *inserted, namely*:
 - “(xi a) in respect of provision for bad and doubtful debt, made by a bank, for overdue agricultural or rural loan, a sum equal to one and a half per cent of such overdue loan or the amount of actual provision for such bad or doubtful debt in the books of the assessee, whichever is the less:

Provided that if any amount out of the amount so allowed is ultimately recovered, the same shall be deemed to be a profit of the year in which it is recovered;”;

- (3) in section 12B, in sub-section (7), *for* the words “a new industrial undertaking” occurring twice, the words “an industrial undertaking” shall be *substituted*;
- (4) in section 14, in sub-section (3), in clause (b), in sub-clause (ii), in the Explanation, in clause (b), *for* the word “it” the words and comma “plant, machinery and equipments” shall be *substituted*;
- (5) in section 15, in sub-section (3), *for* the words and commas “thirty per cent of the total income of the assessee, or thirty-five thousand Taka, whichever is the less”, the words “one-third of the total income of the assessee” shall be *substituted*;
- (6) in section 15AA,-
 - (a) in sub-section (1),-
 - (i) *for* the brackets and words “(including Development Loans)” the brackets and words “(including Development Loans or Bonds)” shall be *substituted*; and
 - (ii) *after* the word “behalf” at the end, a comma and words “; or as is contributed by an individual in any Deposit Pension Scheme sponsored by the Government” shall be *inserted*;
 - (b) in sub-section (3), *for* the brackets and words “(including Development Loans)” the brackets and words “(including Development Loans or Bonds)” shall be *substituted*;
- (7) in section 15C,-
 - (a) in sub-section (1), *after* the words “Subject to the provisions of this section”, the words and figures “and sub-section (3) of section 15” shall be *inserted*;
 - (b) sub-sections (2) and (2A) shall be *omitted*;

- (c) in sub-section (3), in clause (b), *after* the figure “1913”, the comma and words “, and listed in a stock Exchange” shall be *inserted*;
- (8) in section 15D, in sub-section (2), *for* the words “twenty per cent” the words “thirty per cent” shall be *substituted*;
- (9) in section 15F, *after* the words and comma “income, profits and gains”, the commas and words “, not exceeding three thousand Taka;” shall be *inserted*;
- (10) in section 16, in sub-section (1), in clause (a), *after* the word, figure and letters “section 15DD” the comma, word, figure and letters “, section 15DDD” shall be *inserted* and shall be deemed to have been so inserted on and from the first day of July, 1982;
- (11) in section 18, in sub-section (3BB), *for* the full-stop at the end a colon shall be *substituted* and thereafter the following proviso shall be *added* with effect from the first day of July, 1983, namely:

“Provided that any person making any collection in full or in part (including collection by way of an advance) from any person on account of such purpose as may be prescribed shall also collect, on account of the tax payable by him, an amount calculated at such rate or rates and in such manner as may be prescribed, and such collections shall also be deemed to be advance payment of tax made by the assessee and shall be given credit for in his assessment.”.

5. The following amendments shall be made in the Opium Smoking Act, 1932 (Ben. Act X of 1932), namely:-

Amendment of the Ben. Act X of 1932

- (1) throughout the Act, *for* the words “Deputy Commissioner” the words “Deputy Controller” shall be *substituted*;
- (2) in section 2, *for* clause (5), the following shall be *substituted*, namely:

“(5) ‘Deputy Controller’ means ‘the Deputy Controller of Narcotics and Liquor of the Civil Division.’”.

Amendment of
Ben. Act X of
1935

6. The following amendments shall be made in the Electricity Duty Act, 1935 (Ben. Act X of 1935), namely:-

(1) *for* section 3, the following shall be *substituted*, namely:-

“**3.** There shall be charged, levied and paid to the Government on the units of energy consumed, a duty (hereinafter referred to as “electricity duty”) at the rate specified in the Schedule:

Provided that electricity duty shall not be leviable on the units of energy consumed in any-

- (i) place of public worship, public burial or burning ground or other place for the disposal of dead;
- (ii) premises declared by the Government to be used exclusively for the purposes of public charity;
- (iii) vessel, whether sea-going or inland;
- (iv) premises in the occupation of foreign diplomatic missions for the purposes of office and residence.”;

(2) section 4 shall be *omitted*;

(3) in section 5, in sub-section (1), the words “for the purpose of lights and fans” shall be *omitted*;

(4) in section 9, *for* the words “fifty Taka” the words “one hundred Taka” shall be *substituted*;

(5) in section 11, in sub-section (3), *for* the words “fifty Taka” the words “one hundred Taka” shall be *substituted*;

(6) *for* the First Schedule and the Second Schedule, the following shall be *substituted*, namely:-

“THE SCHEDULE

(See section 3)

Rate of Duty

(1) Five poisha for each unit of energy consumed.

(2) In respect of all other premises where consumption of energy is un-metered, energy consumed shall be calculated on the basis of-

Total connected load of Installation in K.W.	×	Daily working hours.	×	No. of days.	Units”.
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7. In the Excises and Salt Act, 1944 (I of 1944), *for* the First Schedule the Schedule set out in the First Schedule to this Ordinance shall be *substituted*. Amendment of Act I of 1944

8. (1) The Urban Immovable Property Tax Act, 1957 (E.P. Act XI of 1957), is hereby *repealed*. Repeal of E.P. Act XI of 1957

(2) Notwithstanding its repeal under sub-section (1), the Urban Immovable Property Tax Act, 1957 (E.P. Act XI of 1957), and the rules, orders or instructions made or issued thereunder shall continue to apply to the levy and collection of tax payable thereunder before the repeal of this Act and to all proceedings connected therewith as if the said Act had not been repealed.

9. The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:- Amendment of Act IV of 1969

(1) throughout the First Schedule, unless otherwise specified, in column (3),-

(a) *for* the figure “40%” wherever occurring the figure “50%” shall be *substituted*;

(b) *for* the figure “75%” wherever occurring the figure “100%” shall be *substituted*;

(2) in the First Schedule,-

- (a) against Tariff Heading No. 09.02 in column (1), in column (3), *for* the words, figure and letters “Taka 2.75 per kg.” the figure “150%” shall be *substituted*;
- (b) against Tariff Heading No. 09.03 in column (1), in column (3), *for* the words, figure and letters “Taka 1.50 per kg.” the figure “50%” shall be *substituted*;
- (c) against Tariff Heading No. 13.03 in column (1) and the entries relating thereto in sub-head A in column (2), in column (3), *for* the words, figure and letters “Taka 64.00 per kg.” the figure “20%” shall be *substituted*;
- (d) against Tariff Heading No. 17.01 in column (1) and the entries relating thereto in sub-heads A and B in column (2), in column (3), *for* the words, figure and letters “Taka 4.00 per kg.” the figure “100%” shall be *substituted*;
- (e) against Tariff Heading No. 21.06 in column (1), in column (3), *for* the figure “100” the figure “150%” shall be *substituted*;
- (f) against Tariff Heading No. 22.10 in column (1), in column (3), *for* the figure “175%” the figure “200%” shall be *substituted*;
- (g) against Tariff Heading No. 24.01 in column (1) and the entries relating thereto in sub-heads A, B, C, D and E in column (2), in column (3), *for* the letters, figure and word “Tk. 25.00 per kg.” the figure “20%” shall be *substituted*;
- (h) against Tariff Heading No. 24.02 in column (1) and the entries relating thereto in item 1 of sub-head C in column (2), in column (3), *for* the letters, figure and word “Tk. 100.00 per kg.” the figure “20%” shall be *substituted*;
- (i) against Tariff Heading No. 25.01 in column (1) and the entries relating thereto in item 1 of sub-head A in column (2), in column (3), *for* the words and figure “Taka 150.00 per metric ton” the figure “10%” shall be *substituted*;

- (j) against Tariff Heading Nos. 32.05, 32.06 and 32.07 in column (1), in column (3), for the figure “50%” the figure “100%” shall be *substituted*;
- (k) against Tariff Heading No. 32.09 in column (1) and the entries relating thereto in sub-heads A and C in column (2), in column (3), for the figure “75%” the figure “150%” shall be *substituted*;
- (l) against Tariff Heading Nos. 50.01, 50.02 and 50.03 in column (1), in column (3), for the figure “40%” the figure “150%” shall be *substituted*;
- (m) against Tariff Heading Nos. 73.22, 73.23 and 73.24 in column (1), in column (3), for the figure “50%” the figure “100%” shall be *substituted*;
- (n) against Tariff Heading No. 82.11 in column (1), in column (3), for the figure “100%” the figure “150%” shall be *substituted*;
- (o) against Tariff Heading No. 85.13 in column (1) and the entries relating thereto in sub-heads A and B in column (2), in column (3), for the figure “50%” the figure “100%” shall be *substituted*;
- (p) against Tariff Heading No. 89.04 in column (1), in column (3), for the figure “30%” the figure “50%” shall be *substituted*;
- (q) against Tariff Heading No. 93.02 in column (1), in column (2), for sub-head A, the following shall be *substituted*, namely:
 - “A. Arms forming part of the regular uniform and imported against clearance from Army Headquarters”.

10. The following amendments shall be made in the Business Turnover Tax Ordinance, 1982 (XVII of 1982), namely:-

Amendment of
Ord. XVII of
1982

(1) in section 6,-

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

“(2) The payment of turnover tax shall be accompanied by a return in such form and manner as may be prescribed.”;

- (b) in sub-section (3), *after* the word “extend” at the end, the words “Taka five thousand” shall be *inserted*;

(2) in section 7,-

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

“(1) (a) If the trader opts for self-assessment, the return shall contain particulars of calculation of tax along with the declaration by the trader to the effect that the tax paid represents correct turnover.

(b) In the case of traders who have paid tax and submitted the self-assessment return and the return so furnished is complete, the Collector shall, by an order, make an assessment on the basis thereof.

(c) If the trader does not opt for self-assessment under clause (a), he shall be required to file a return in the form prescribed under section 6.

(d) In case of a trader who has paid the tax and furnished the return as required under this Ordinance, the Collector shall-

(i) if he is satisfied that the return is correct and complete, by an order make an assessment on the basis thereof and determine the tax payable; and

(ii) if he is not so satisfied, after making or causing to be made such enquiry and such examination of books of accounts and other documents (which may be called for, if necessary), make an assessment and determine the tax payable; and if the tax so determined is greater or less than the tax paid, the difference shall be added to or adjusted with the tax payable by the trader concerned in respect of the next quarter.”;

(b) in sub-section (2), in the governing clause, *for* the words “trader who have not paid the tax or have” the words “a trader who has not paid the tax or has” shall be *substituted*;

(3) in section 14, in sub-section (1),-

(a) *after* the word “knowingly” the words “furnishes incorrect return or” shall be *inserted*;

(b) *after* the words “Taka five thousand” the words and comma “or twice the amount of tax payable, whichever is higher” shall be *inserted*.

11. (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, 1983, income-tax shall be charged at the rates as specified in the Second Schedule. Income-tax

(2) In making any assessment for the year beginning on the first day of July, 1983,-

(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 Ordinance, 1982 (XVI of 1982), 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, 1983, 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 second schedule, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purpose of this subsection, the amount of income-tax at the rates specified in paragraph A of the second 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, 1983 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 the 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 but do not exceed 40 per cent of the total sales: 50 per cent of the income-tax attributable to export sales.
- (e) where the export sales exceed 40 per cent of the total sales: 60 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 manufactures;
- (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 Second Schedule shall apply as respects the year beginning on the first day of July, 1983, and ending on the thirtieth day of June, 1984.

(7) For the purposes of this section and of the rates of tax imposed there by the expression “total income” means total income as determined for the purpose of income-tax in accordance with the provisions of the Income-tax Act, 1922 (XI of 1922).

THE FIRST SCHEDULE

(See section 7)

“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	Twenty-six poisha per kilogram.
01.02	Coffee	Twenty-five per cent <i>ad valorem</i> .
01.03	Tea-	
	(1) Tea not falling under sub-item	Taka three per
	(2) ..	kilogram.
	(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.	Thirty per cent of the retail price.
	(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 nine and poisha eighty-five per one hundred kilograms or one quintal.

Item No.	Description of goods.	Rate of duty.
1	2	3
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:	
	(1) If packed in containers on which the retail price and the quantity are legibly, prominently and indelibly printed	Taka one hundred twenty per one hundred kilograms or one quintal.
	(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	Bread and biscuits-	
	(a) 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	Fifteen per cent of the retail price.
	(2) if not covered by sub-item (1)	Two hundred per cent <i>ad valorem</i> .
	(b) Bread, 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-	

Item No.	Description of goods.	Rate of duty.
1	2	3
	(1) if weight and retail price are legibly, prominently and indelibly printed on each packet, label or outer wrapper of bread	Fifteen per cent of the retail price.
	(2) if not covered by sub-item (1)	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.	Ten per cent <i>ad valorem</i> .
02.03	Beverages-	
	(1) Aerated waters, all sorts	Taka one and fifty poisha per bottle.
	(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.	Thirty per cent of the retail price.
	(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-	
	(1) Un-manufactured tobacco	Taka five and poisha fifty per kilogram.
	(2) Manufactured tobacco-	
	(i) Cigars and cheroots	Taka fifty per one hundred cigars or cheroots.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) Cigarettes-	
	“Cigarettes” means tobacco finally 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-	
	(a) Cigarettes manufactured with mechanical aid of any kind-	
	(i) if the retail price is legibly, prominently and indelibly printed on each packet.	Five hundred per cent of the retail price.
	(ii) if not covered by paragraph (i)	One hundred per cent <i>ad valorem</i> .
	(b) Cigarettes manufactured manually, that is, without any mechanical aid whatsoever.	Taka forty per thousand cigarettes.
	(3) Smoking mixtures for pipes and cigarettes.	Taka twenty-six and poisha forty-five per kilogram.
	(4) Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes.	Taka five and poisha fifty per kilogram.
	(5) Chewing tobacco commonly known as “Zarda”	Taka twelve per kilogram.
02.05	Glucose and dextrose and preparations thereof Glucose in whatever form, including liquid glucose, dextrose monohydrate and anhydrous dextrose and preparations of glucose and dextrose in which the reducing sugars expressed as anhydrous dextrose amount to more than eighty per cent by weight.	Thirty per cent <i>ad valorem</i> .

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

SECTION III

Mineral Products, Fuels, Lubricants and Related Materials

03.01	Cement	Taka five hundred per metric tonne.
03.02	Salt	Taka six and poisha seventy per one hundred kilograms or one quintal.
	“Salt” includes swamp salt, spontaneous salt and salt or saline solutions made or produced from any saline substance or from salt earth.	
03.03	Petroleum oils and oils obtained from bituminous, minerals, crude.	Taka four per metric tonne.
03.04	Petroleum gases and other gaseous hydrocarbons including natural gas and liquefied petroleum gas.	Taka seven hundred and sixty-five per one thousand cubic metres or Taka twenty-one and poisha sixty-five per one 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 (d) possesses a viscosity of one hundred seconds or more by Redwood I Viscometer at one hundred degrees of Fahrenheit’s thermometer.	Eleven poisha per litre.

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

Explanation.- 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 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.	Thirty-three poisha per litre.
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Item No.	Description of goods.	Rate of duty.
1	2	3
03.07	<p>Diesel oil, not otherwise specified, that is to say, any mineral oil which-</p> <p>(a) has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer;</p> <p>(b) has a flame height of less than ten millimetres;</p> <p>(c) contains one quarter of one per cent or more by weight of any bituminous substance; and</p> <p>(d) possesses a viscosity of less than one hundred seconds by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer.</p>	Twenty-three poisha per litre.
03.08	Jet fuels	Twenty-seven poisha per litre.
03.09	<p>Kerosene</p> <p>“Kerosene” means any inflammable hydrocarbon (including any mixture of hydrocarbons or any liquid containing hydrocarbons but excluding motor spirit) which-</p> <p>(a) is made from petroleum as defined in section 2 of the Petroleum Act, 1934 (XXX of 1934); and</p> <p>(b) is ordinarily used as illuminant or as fuel.</p>	Seventeen poisha per litre.
03.10	<p>Motor spirit-</p> <p>(1) Motor Spirit</p> <p>“Motor Spirit” means-</p>	Taka one and poisha fourteen per litre.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(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.	
	(2) Motor spirit commonly known as H.O.B.C.	Taka one and poisha twenty-five per litre.
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- Lubricating oils, all sorts-	
	(1) if retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil.	Eighty per cent of the retail price.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
03.14	Naptha and other such petroleum products ...	Eighty per cent <i>ad valorem</i> .
03.15	Asphalt	Taka one thousand two hundred and thirty per metric tonne.
	“Asphalt” means petroleum bitumen, including rock or lake asphalt with or without mineral matter, either prepared mechanically or occurring	

Item No.	Description of goods.	Rate of duty.
1	2	3
	naturally possessing characteristic agglomerating properties and substantially soluble in carbon disulphide, including emulsions containing only water, asphaltic bitumen and emulsifying agents.	
03.16	Petroleum products, not otherwise specified.	Fifty per cent <i>ad valorem</i> .

SECTION IV

Products of Chemical and Allied Industries.

04.01	<p>Creams and polishes for footwear</p> <p>Creams and polishes for footwear, all sorts,-</p> <p>(1) if retail price is legibly, prominently and indelibly printed on each container.</p> <p>(2) if not covered by sub-item (1) ...</p>	<p>Twenty-five per cent of the retail price.</p> <p>Two hundred per cent <i>ad valorem</i>.</p>
04.02	<p>Chemical fertiliser-</p> <p>Chemical fertilisers, all sorts ...</p>	Twenty per cent <i>ad valorem</i> .
04.03	<p>Paints, pigments, varnishes and polishes-</p> <p>All sorts of paints, pigments, distempers, colours, dyes, enamels, varnishes, glazes, lusters, 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-</p>	

Item No.	Description of goods.	Rate of duty.
1	2	3
	(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 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> .
	Explanation.- In this item, "perfumery, cosmetics and toilet preparations" means anything of the nature of perfumery, cosmetics and toilet preparations, including talcum and bath powder, face cream and lotions, lipsticks, rouge, scent, nail polish, after shave 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	Soap and detergents- (1) Soaps-	

Item No.	Description of goods.	Rate of duty.
1	2	3
	<p>“Soaps” means all varieties of the products known commercially as soap, whether medicinal, medicated or otherwise, excluding liquid soap, paste soap, shaving soap and depilatory soap falling under item No. 04.04 and the soap flakes, soap powders and soap containing synthetic detergents falling under sub-item (2).</p> <p>(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.</p> <p>(ii) if not covered by clause (1) ..</p> <p>(2) Detergent-</p> <p>“Detergent” means organic and synthetic surface-active agents, surface-active preparation, emulsifiers and foaming or washing preparations, in any form, excluding products falling under item No. 04.04 and sub-item (1), whether or not containing soap and includes soap flakes soap powders and the soaps containing synthetic detergents-</p> <p>(i) if retail price and the weight are legibly, prominently and indelibly printed on every container or package.</p> <p>(ii) if not covered by clause (i) ..</p>	<p>Fifty per cent of the retail price.</p> <p>Two hundred per cent <i>ad valorem</i>.</p> <p>Fifty per cent of the retail price.</p> <p>Two hundred per cent <i>ad valorem</i>.</p>
04.06	Soda ash	Taka one hundred and fifty per metric tonne.

Item No.	Description of goods.	Rate of duty.
1	2	3
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 (ii) more than forty but not more than fifty matches (iii) more than fifty but not more than sixty matches (iv) more than sixty but not more than eighty matches (2) Matches in boxes containing on an average not more than twelve matches of the type known as Bengal Lights (3) All other matches	Taka three per gross of boxes or booklets. Taka three and poisha seventy-five per gross of boxes or booklets. Taka four and poisha fifty per gross of boxes or booklets. Taka six per gross of boxes or booklets. Ninety poisha per gross of boxes. Seventy-five poisha for every one thousand four hundred and forty matches or fraction thereof.
04.08	Starch (including Dextrin and other forms of modified (starch), all sorts, manufactured mechanically with the aid of power, steam or gas.	Thirty per cent <i>ad valorem</i> .
04.09	Medicine or medicinal products, all sorts- (1) if retail price is legibly, prominently and indelibly printed in each package, container, vial, ampoule or foil.	Fifteen 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> .
	Explanation.- “Medicine or medicinal product” means a product which either under a generic or a branded name has been formulated into dosages form which is intended to be readily used for or in the treatment, mitigation or prevention of, disease in human beings or animals or to change or affect the structure or any function of the human or animal body, not being a product exclusively used or prepared for use in accordance with the Homeopathic or Bio-chemic system of medicine.	
04.10	Antiseptic, disinfectant, insecticide, pesticides, and germicide, all sorts, other than those used exclusively for agricultural purposes-	
	(1) if retail price is legibly, prominently and indelibly printed on each package or container.	Fifteen per cent of the retail price.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
04.11	Sodium silicate	Twenty per cent <i>ad valorem</i> .
04.12	Glycerine	Twenty per cent <i>ad valorem</i> .
04.13	Oxygen, carbon dioxide, nitrous oxide gas and acetylene (whether in dissolved condition or not)	Twenty per cent <i>ad valorem</i> .

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

SECTION V

**Artificial Resins and Plastic Materials and Articles Thereof;
Cellophane, Rubber, Synthetic Rubber and Articles thereof**

05.01	Cellophane, plastic and resin materials-	
	(1) Cellophane and plastic materials and synthetic or artificial resins and products made wholly or partly of plastic materials or synthetic or artificial resins, namely:-	
	(i) PVC pipes, all sorts, and fittings thereof	Thirty per cent <i>ad valorem</i> .
	(ii) Rexin cloth	Thirty per cent <i>ad valorem</i> .
	(iii) Insulation boards and materials, all sorts	Thirty per cent <i>ad valorem</i> .
	(iv) Telephone and inter-com instruments	Thirty per cent <i>ad valorem</i> .
	(v) plastic foam sponge ..	Thirty per cent <i>ad valorem</i> .
	(2) Radio and transistorised radio cabinets made wholly or partly of plastic materials or synthetic or artificial resins-	
	(i) large size	Taka five per piece.
	(ii) medium size	Taka three per piece.
	(iii) small size	Taka two per piece.

Explanations.- In this item,-

- (1) "plastic materials" include materials from which any kind of plastic is made;
- (2) materials of "synthetic or artificial resins" include any article in which resin of any description is used for binding or for adhesive purpose;

Item No.	Description of goods.	Rate of duty.
1	2	3
	(3) "large size" means a cabinet, the volume (length × breadth × height) of which exceeds 3277.41 cubic centimetres;	
	(4) "medium size" means a cabinet, the volume (length × breadth × height) of which exceeds 2540 cubic centimetres but does not exceed 3277.41 cubic centimetres;	
	(5) "small size" means a cabinet, the volume (length × breadth × height) of which does not exceed 2540 cubic centimetres.	
05.02	Products of rubber and of synthetic and artificial rubber, namely:-	
	(1) (a) Transmission, conveyor, or elevator belts or belting, all sorts, of vulcanised rubber.	Thirty per cent <i>ad valorem</i> .
	(b) Piping and tubing of unhardened vulcanised rubber.	Thirty per cent <i>ad valorem</i> .
	(c) Latex foam sponge	Thirty per cent <i>ad valorem</i> .
	(d) Tarpaulin, all sorts	Ten per cent <i>ad valorem</i> .
	(2) Tyres and Tubes-	
	(a) pneumatic tyres and tubes-	
	(i) Cycle tyres	Taka one and poisha fifteen per tyre.
	(ii) Cycle tubes	Forty per cent
	(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> .

Item No.	Description of goods.	Rate of duty.
1	2	3
	(b) Other tyres and tubes ..	Ten 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	Twenty per cent <i>ad valorem</i> .
07.02	Paper board, all sorts	Twenty per cent <i>ad valorem</i> .
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

08.01	Cotton yarn, twist and thread- “Cotton yarn, twist and thread” means cotton yarn, twist and thread of any description manufactured wholly from cotton or in admixture with any other fibre, the predominant component of which is cotton-	
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Item No.	Description of goods.	Rate of duty.
1	2	3
	(1) if count and weight are legibly, prominently and indelibly printed on every package, cover, wrapper or label.	Taka five per kilogram.
	(2) if not covered by sub-item (1)	Two hundred per cent <i>ad valorem</i> .
	Explanation.- 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.	
08.02	Cotton fabrics-	
	"Cotton fabrics" mean fabrics of any description manufactured either wholly from cotton, or cotton yarn or in admixture with any other fibre or yarn wherein predominant component is cotton and any such fabric processed in any manner-	
	(1) Grey (unprocessed) fabrics ..	Taka two per square metre.
	(2) Processed fabrics-	
	(i) Calendered, bleached, dyed and/or raised fabrics	Six poisha per square metre.
	(ii) Printed fabrics	Twelve poisha per square metre.
	(iii) Mercerise and/or sanforised fabrics or fabrics which have undergone any comprehensive shrinkage or any other similar process.	Twenty-four poisha per square metre.
	(iv) Embroider fabrics or fabrics processed in any other manner.	Sixty poisha per square metre.

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

Explanations.- In this item-

- (1) "Grey (unprocessed) fabrics" means fabrics of any count which have undergone no process of any kind after weaving or knitting or fabrication;
- (2) 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;
- (3) The liability to duty under sub-item (2) shall not affect any duty paid on payable under sub-item (1);
- (4) 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).

08.03 Man made fibres and yarns-

"Man made fibres and yarns" means fibres and yarns of any description or count made either wholly from man made fibres and yarns or in admixture with other fibres and yarns wherein man-made fibres and yarns predominate-

- (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 of any count. Taka five and poisha fifty-one per kilogram.

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) All other man-made fibres and yarns of any count.	Taka eleven and poisha two per kilogram.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
	Explanation.- In this item, “count” shall have the same meaning as in item 08.01.	
08.04	Fabrics of man-made fibres, all sorts “Fabrics of man-made fibres” means fabrics of any description made either wholly from man-made fibres and yarns or in admixture with any other fibres and yarns wherein man made fibres and yarns predominate and any such fabrics processed in any manner.	Thirty per cent of the retail price.
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) ..	Thirty per cent of the retail price. Two hundred per cent <i>ad valorem</i> .
08.07	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 ten per cent of wool by weight - (1) Carpets and rugs	Thirty per cent <i>ad valorem</i> .

Item No.	Description of goods.	Rate of duty.
1	2	3
	(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.	Thirty per cent of the retail price.
	(ii) if not covered by clause (i)	Two hundred per cent <i>ad valorem</i> .
	(3) Knitted woollen articles-	
	(i) if retail price is legibly printed or woven on every article or on a tag attached to every article.	Thirty per cent of the retail price.
	(ii) if not covered by clause (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 metre.	Thirty per cent of the retail price.
	(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> .

Explanation- In this item, "Chinaware and porcelain ware" includes crockeries and table wares of all sorts, glazed clay-wares, decoration pieces, flower vase and the like but does not include articles used in the transmission of electricity or traditional earthenware made of hundred per cent ordinary clay.

Item No.	Description of goods.	Rate of duty.
1	2	3
09.03	Bricks, all sorts	Taka twenty-five per thousand bricks.

SECTION X

Metals and Articles thereof

10.01	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.
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.	Taka one thousand per metric tonne.
10.04	Steel ingots-	Ten per cent <i>ad valorem</i> .

“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.

Item No.	Description of goods.	Rate of duty.
1	2	3
10.05	Stainless steel- Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof, including cutlery.	Twenty 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> .
10.08	Steel pipe and G.I. pipe, all sorts, and fittings thereof.	Twenty per cent <i>ad valorem</i> .
10.09	Billets	Ten 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 on each battery.	Twenty-five per cent of the retail price.
	(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.	Forty per cent of the retail price.

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> .
	(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).	Fifty per cent <i>ad valorem</i> .
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.	Forty per cent of the retail price.
	(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.	Fifty per cent of the retail price.
	(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 inerasably 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.
	(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> .

Item No.	Description of goods.	Rate of duty.
1	2	3
11.05	Wireless receiving sets, all sorts- (1) Radio receivers including transistors- (i) if retail price is prominently, indelibly and legibly printed or inerasably marked on the body of each set. (ii) if not covered by clause (i)..	Seventy-five per cent of the retail price. 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. (ii) if not covered by clause (i)..	Eighty per cent of the retail price. 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 machines.	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> .
11.10	Mechanically propelled transport vehicles of the following categories- (a) Buses, lorries, trucks and chassis thereof (b) Cars, miniature buses, station wagons, jeeps, land rovers, vans and pick-ups.	Ten per cent <i>ad valorem</i> . Ten per cent <i>ad valorem</i> .

Item No.	Description of goods.	Rate of duty.
1	2	3
	(c) Two wheeler motor scooters and motor cycles.	Five 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 (2) if not covered by sub-item (1)..	Forty per cent of the retail price. Two hundred per cent <i>ad valorem</i> .
12.02	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 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, (2) if not covered by sub-item (1) ..	Twenty-five per cent of the retail price. Two hundred per cent <i>ad valorem</i> .
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> .
12.05	Welding electrodes	Twenty per cent <i>ad valorem</i> .

Item No.	Description of goods.	Rate of duty.
1	2	3
12.06	Asbestos cement products, all sorts	Twenty per cent <i>ad valorem</i> .
12.07	Wood and articles of wood- Plywood, Hard Board, particle Board veneered or plain, artificial or reconstituted wood being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks, boards or the like.	Twenty per cent <i>ad valorem</i> .

PART II
SERVICES
SECTION XIII

13.01	Service rendered by hotels and restaurants.-	
	(1) All services, facilities and utilities including catering supplies and merchandise provided or rendered by any hotel.	Thirty per cent of the charges.
	(2) All services, facilities and utilities including supplies and merchandise, provided or rendered by a restaurant	Thirty per cent of the charges.

Explanations.- In this item,-

- (i) "hotel" means an establishment, organisation or place including a club where rooms or suites of rooms or any other types of accommodation for temporary stay 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;

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) "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.	
13.02	<p>Services rendered by decorators and caterers</p> <p>Explanation.- In this item,- "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 "Shamianas"; or</p> <p>(ii) furnishing such premises, grounds or buildings with articles of furniture and fixtures; or</p> <p>(iii) supplying linen, crockeries, cutleries or utensils; or</p> <p>(iv) preparing catering or serving articles of foods, 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.	Two hundred and fifty per cent of the charges for admission to an entertainment.
13.04	Services rendered by automobile garages and workshops.	Ten per cent of the charges.

Item No.	Description of goods.	Rate of duty.
1	2	3
13.05	Services rendered by bank	Twenty-five poisha per transaction.
	<p>Explanation.- 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>	
13.06	Services rendered by telephone and teleprinters-	
	(i) Overseas Telephone services	Ten per cent of the charges.
	(ii) Overseas Teleprinter services	Ten per cent of the charges.”.

THE SECOND SCHEDULE

(See section 11)

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 applies-

	Rates.
(1) Where the taxable income does not exceed Taka 10,000.	2.5% of the amount.
(2) Where the taxable income exceeds Taka 10,000 but does not exceed Taka 20,000.	Taka 250 <i>plus</i> 5% of the amount exceeding Taka 10,000.
(3) Where the taxable income exceeds Taka 20,000 but does not exceed Taka 30,000.	Taka 750 <i>plus</i> 10% of the amount exceeding Taka 20,000.
(4) Where the taxable income exceeds Taka 30,000 but does not exceed Taka 40,000.	Taka 1,750 <i>plus</i> 20% of the amount exceeding Taka 30,000.
(5) Where the taxable income exceeds Taka 40,000 but does not exceed Taka 50,000.	Taka 3,750 <i>plus</i> 30% of the amount exceeding Taka 40,000.
(6) Where the taxable income exceeds Taka 50,000 but does not exceed Taka 80,000.	Taka 6,750 <i>plus</i> 40% of the amount exceeding Taka 50,000.
(7) Where the taxable income exceeds Taka 80,000 but does not exceed Taka 1,30,000.	Taka 18,750 <i>plus</i> 50% of the amount exceeding Taka 80,000.
(8) Where the taxable income exceeds Taka 1,30,000 but does not exceed Taka 2,00,000.	Taka 43,750 <i>plus</i> 55% of the amount exceeding Taka 1,30,000.
(9) Where the taxable income exceeds Taka 2,00,000.	Taka 82,250 <i>plus</i> 60% of the amount exceeding Taka 2,00,000:

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 15AA, section 15C, section 15CC, section 15D, section 15DD, section 15DDD, section 15F and section 58F of the Income tax Act, 1922 (XI of 1922), does not exceed Taka 20,000; and
- (ii) the income tax payable shall in no case exceed-
 - (a) the amount by which the total income exceeds Taka 20,000, or
 - (b) the amount representing sixty per cent of the total income, whichever 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 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 11 of this Ordinance 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 provisos to sub-section (1) of section 7, section 15, section 15AA, section 15C, section 15CC, section 15D, section 15DD, section 15DDD, section 15F 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 11 of this Ordinance does not apply as are brought by it into Bangladesh.

Rates.

- (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
- C. In the case of every registered firm-**
- | | |
|--|---|
| (1) Where the total income does not exceed Taka 20,000 | Nil. |
| (2) Where the total income exceeds Taka 20,000 but does not exceed Taka 30,000 | 10% of the amount exceeding Taka 20,000. |
| (3) Where the total income exceeds Taka 30,000 but does not exceed Taka 60,000 | Taka 1,000 <i>plus</i> 15% of the amount exceeding Taka 30,000. |
| (4) Where the total income exceeds Taka 60,000 but does not exceed Taka 1,10,000 | Taka 5,500 <i>plus</i> 20% of the amount exceeding Taka 60,000. |

- (5) Where the total income exceeds Taka 15,500 *plus* 25% of
Taka 1,10,000 but does not exceed the amount exceeding
Taka 1,60,000 Taka 1,10,000.
- (6) Where the total income exceeds Taka 28,000 *plus* 30% of
Taka 1,60,000 the amount exceeding
Taka 1,60,000:

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).
