

THE FINANCE ACT, 1979

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THE FINANCE ACT, 1979

ACT NO. V OF 1979

[30th June, 1979]

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:-

Short title and commencement

1. (1) This Act may be called the Finance Act, 1979.

(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, 1979.

Amendment of Act XI of 1922

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

(1) in section 2, in clause (6A), in sub-clause (a), *after* the words “payment made by a company”, the comma, words and figure “, including a company the income, profits and gains of which is exempted from payment of taxes under section 14A” shall be *inserted*;

(2) in section 4, *after* sub-section (2D), the following new sub-section (2E) shall be *inserted*, namely:-

“(2E) where, in any previous year the assessee has incurred expenses and he offers no explanation about the nature or source of the money from which the expenses were met or the explanation offered by him is not, in the opinion of the Deputy Commissioner of Taxes, satisfactory, the amount of expenses may be deemed to be the income of the assessee for such previous year.”;

(3) in section 10,-

- (a) in sub-section (2), *after* clause (vibb), the following new clauses (vic) and (vid) shall be *added*, namely:-

“(vic) an investment allowance equivalent to twenty per cent of the cost of a passenger vessel or a fishing trawler referred to in clause (vibb) in respect of the year in which the passenger vessel or the fishing trawler is first put to use for public utility;

(vid) in respect of depreciation of ships, other than ships ordinarily plying on inland waters, registered in Bangladesh and brought into use in Bangladesh for the first time on any day between the first day of July, 1979, and the thirtieth day of June, 1983, being the property of the assessee, a sum equivalent to 40 per cent in the first year, 30 per cent in the second year and 30 per cent in the third year on the original cost to the assessee, notwithstanding anything contrary contained in clause (vi):

Provided that-

- (a) the ship, other than the ship ordinarily plying on inland waters, in respect of which the depreciation is claimed, fulfils such specifications as may be specified in this behalf by the Government by notification in the *official Gazette*;
- (b) the prescribed particulars have been duly furnished;
- (c) where the full effect cannot be given to such allowance in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, then, subject to the provisions of clause (b) of the proviso to sub-section (2) of section 24, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year and deemed to be the part of that allowance, or, if there is no such allowance for that year, be deemed to be the allowance for that year and so on for succeeding years; and

- (d) the aggregate of all such allowances made under this Act shall, in no case, exceed the original cost to the assessee of the ship other than the ship ordinarily plying on inland waters:

Provided further that the ship, other than the ship ordinarily plying on inland waters, to which the depreciation at 40%, 30% and 30% has been allowed shall not be entitled to the allowances referred to in clause (vi);”;

- (b) in sub-section(4), in clause (e), *for* the full stop at the end a semi-colon shall be *substituted* and thereafter the following new clause (f) shall be *added*, namely:-

“(f) any allowance in respect of such expenditure on publicity and advertisement as may be prescribed.”;

- (4) in section 12B, in sub-section (1), *for* the first proviso the following shall be *substituted*, namely:-

“Provided that any distribution of capital assets on the total or partial partition of a Hindu undivided family, or on the dissolution of a firm or other association of persons, or on the liquidation of a company, or any transfer under a deed of gift, bequest, will or transfer on irrevocable trust shall not, for the purposes of this section, be treated as sale, exchange or transfer of the capital assets:”;

- (5) in section 14A,-

- (a) in sub-section (2B),-

- (i) in clause (c),-

(1) *for* the word “sixty” occurring twice, the word “thirty” shall be *substituted* in both the places; and

(2) *for* the word “thirty”, the word “fifteen” shall be *substituted*;

- (ii) in clause (d), in the proviso, *for* the semi-colon a colon shall be *substituted* and thereafter the following new proviso shall be *added*, namely:-

“Provided further that the National Board of Revenue may admit an application after the expiry of the said period of four months if it is satisfied that there was sufficient cause for not making the application within the said period;”;

(b) in sub-section (2D), in clause (c),-

(i) *for* the word “sixty” occurring twice, the word “thirty” shall be *substituted* in both the places; and

(ii) *for* the word “thirty”, the word “fifteen” shall be *substituted*;

(a) *after* sub-section (2D), the following new sub-section (2E) shall be *inserted*, namely:-

“(2E) Nothing contained in this section shall be deemed to exempt from tax any dividend paid, credited or distributed or deemed to have been paid, credited or distributed by a company to its shareholders out of the profits or gains exempt from tax under this section.”;

- (6) in section 15AA, in sub-section (1), *for* the comma, words, brackets and figures “, sub-section (3A) and sub-section (4)” the words, brackets and figure “and sub-section (3A)” shall be *substituted* and shall be deemed to have been so substituted on and from the 1st day of July, 1978;
- (7) in section 15C, in sub-section (1), the words, brackets and figures “of sub-section (4) of section 15 and the provisions” shall be *omitted* and shall be deemed to have been so omitted on and from the 1st day of July, 1978;
- (8) in section 15CC, in sub-section (1), the word, brackets and figure “and (4)” shall be *omitted* and shall be deemed to have been so omitted on and from the 1st day of July, 1978;
- (9) in section 15F, the comma, words, brackets and figure “, and sub-section (4)” shall be *omitted* and shall be deemed to have been so omitted on and from the 1st day of July, 1978;

- (10) in section 17, in sub-section (5), in clause (b), in sub-clause (ii), in paragraph (2), *for* the full stop at the end a colon shall be *substituted* and thereafter the following new proviso shall be *added*, namely:-

“Provided that nothing contained in this sub-section shall apply in case of an assessee whose income chargeable under the head “capital gains” has arisen on account of disposal by him of his capital asset or assets acquired before the 14th day of August, 1947.”;

- (11) in section 22,-

(a) in sub-section (1), *after* the words “shall furnish a return”, the words “in the prescribed form and verified in the prescribed manner” shall be *inserted*;

(b) in sub-section (4A), *for* the words “the total assets and liabilities of himself” the words and comma “the total assets, liabilities and expenses of himself” shall be *substituted*;

- (12) in section 23B, in sub-section (6), *for* the words and figures “under section 18 or section 18A” the words, comma and figures “under section 18, section 18A or section 22A” shall be *substituted*;

- (13) in section 25, in sub-section (6), *for* the word “member” the word “partner” shall be *substituted*;

- (14) in section 30, in sub-section (1), *for* the words “additional tax” the words “simple interest” shall be *substituted* and shall be deemed to have been so substituted on and from the 1st day of July, 1978;

- (15) in section 31, in sub-section (2), *after* the word and comma “appeal,” the words and comma “make such further enquiry as he thinks fit, or” shall be *inserted*;

- (16) in section 34,-

(a) in sub-section (1A), in clause (b), the word “deliberately” shall be *omitted*;

(b) in sub-section (2), the word “deliberately” shall be *omitted*; and

(c) in sub-section (2A), the word “deliberately” shall be *omitted*;

(17) in section 47A,-

(a) in sub-section (1), *for* the words “twenty thousand Taka” the words “fifty thousand Taka” shall be *substituted*; and

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

“(2A) Notwithstanding anything contained in sub-section (1), if any right, title or interest in any immovable property is transferred in collusion with the purchaser to avoid obtaining of a certificate from the Deputy Commissioner of Taxes as provided for in sub-section (1), the liability of the transferor to pay tax under this Act or the Gift-tax Act, 1963 (XIV of 1963), shall be a charge on the property so transferred.”;

(18) in section 52, *for* the words, brackets, figures and letters “sub-clause (ivb) of clause (b) of sub-section (4A) of section 15BB” the words, brackets, letters and figures “or clause (d) of sub-section (2B) of section 14A” shall be *substituted*.

3. In the Amusements Tax Act, 1922 (Ben. Act V of 1922), CHAPTER I shall stand repealed on such date as the Government may, by notification in the *official Gazette*, appoint.

Amendment of
Ben. Act V of
1922

4. The amendments set out in the First Schedule to this Act shall be made in the Tariff Act, 1934 (XXXII of 1934).

Amendments of
Act XXXII of
1934

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

Amendments of
Act I of 1944

(1) throughout the Act, except in clause (b) of section 2, *for* the words “National Board of Revenue” the word “Board” shall be *substituted*;

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

“2. **Definitions.**- In this Act, unless there is anything repugnant in the subject or context,-

- (a) “admission” includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;
- (b) “Board” means the National Board of Revenue constituted under the National Board of Revenue Order, 1972 (P.O. No. 76 of 1972);
- (c) “broker” or “commission agent” means a person who, in the ordinary course of business, makes contracts for the sale or purchase of excisable goods for others;
- (d) “charge for admission” includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a duty or a higher rate of duty is required, and any payment for seats or other accommodation in a place of entertainment;
- (e) “curing” includes wilting, drying, fermenting and any process for rendering an unmanufactured product fit for marketing or manufacture;
- (f) “distributor” means a person appointed by a manufacturer in or for a specified area to purchase excisable goods from him for sale to a wholesale dealer in that area;
- (g) “enterprise” includes a company, firm, establishment, institution, club or any other association of persons by whatever name called;
- (h) “entertainment” includes any cinema show, theatrical performance, musical performance, amusement, exhibition, show or performance in any other manner or by whatever name called, games and sports to which persons are admitted on payment;
- (i) “Excise Officer” means any officer of the Excise Department or any person invested by the Board with any of the powers of an Excise officer under this Act or the rules made thereunder;

- (j) “excisable goods” means goods specified in Part I of the First Schedule as being subject to a duty of excise and includes salt;
- (k) “excisable services” means services, facilities, utilities and entertainments specified in Part II of the First Schedule as being subject to a duty of excise;
- (l) “factory” means any premises, including the precincts thereof, wherein or in any part of which excisable goods other than salt are manufactured, or wherein or in any part of which any manufacturing process connected with the production of these goods is being carried on or is ordinarily carried on;
- (m) “manufacture” includes any process incidental or ancillary to the completion of a manufactured product and any process of remanufacture, re-making, re-conditioning or repair and the process of packing or re-packing such product; and
 - (i) in relation to tobacco, includes the preparation of cigarettes, cigars, cheroots, *biris*, cigarette or pipe or *hookah* tobacco, chewing tobacco or snuff; and
 - (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 alimentary salt and the excavation or removal of natural saline deposits or efflorescence; 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
 - (iii) in respect of gold and silver and products thereof, also any person dealing in gold and silver and products thereof who, whether or not he carries out any process of manufacture himself or through his employees or relatives, gets any process of manufacture carried out on his behalf by any person who is not in his employ, and any person so dealing in gold and silver and products thereof shall be deemed to have manufactured for all purposes of this Act all products of gold or silver in which he deals in any capacity whatever;

- (n) “prescribed” means prescribed by rules made under this Act;
 - (o) “sale” and “purchase”, with their grammatical variations and cognate expressions, mean any transfer of the possession of goods by one person to another in the ordinary course of trade or business for cash or deferred payment or other consideration;
 - (p) “saltpetre” includes *rasi*, *sajji*, and all other substances manufactured from saline earth, and *kharinun* and every form of sulphate or carbonate of soda;
 - (q) “salt factory” includes-
 - (i) a place used or intended to be used in the manufacture of salt and all embankments, reservoirs, condensing and evaporating pans, buildings and waste places situated within the limits of such place as defined from time to time by the Collector of Excise;
 - (ii) all drying grounds and storage platforms and store-houses appertaining to any such place;
 - (iii) land on which salt is spontaneously produced; and a “private salt factory” is one not solely owned or not solely worked by the Government;
 - (r) “wholesale dealer” means a person who buys or sells excisable goods wholesale for the purpose of trade or manufacture, and includes a broker or commission agent who, in addition to making contracts for the sale or purchase of excisable goods for others, stocks such goods belonging to others as an agent for the purpose of sale.”;
- (3) in section 4, *after* sub-section (3), the following new sub-section (4) shall be *added* on such date as the Government may, by notifications in the *official Gazette*, appoint, namely:-
- “(4) Where under this Act any entertainment is subject to a duty dependent on the charge for admission to such entertainment and-

- (a) the proprietor or enterprise of an entertainment admits any person to any place of entertainment as a spectator or as an audience for the purpose of amusement by taking part in it without any payment or on payment of an amount less than the amount normally charged for admission thereto, the duty shall nevertheless be levied and collected on the amount which would have been charged for such entertainment had it not been provided free of charge or at a concessional rate; and
- (b) the amount with reference to which the duty shall be payable shall be the amount charged for admission to an entertainment, exclusive of the duty and any other tax, which a spectator or as audience pays or would have to pay but for any special relationship between the parties in question.

Explanation.- For the purpose of clause (a),-

- (i) “proprietor” in relation to any entertainment, includes any person responsible for the management thereof; and
 - (ii) in case there are different classes of seats in the entertainment ‘place of entertainment’ means the class to which such person is admitted.”;
- (4) in section 33, in clause (b), *for* the words and comma “Deputy Collector, Assistant Collector or Superintendent of Excise” the words and comma “Deputy Collector of Excise, Assistant Collector of Excise or Superintendent of Excise” shall be *substituted*;
- (5) in section 37, in sub-section (2), *after* clause (xi), the following new clauses
- (xia) and (xib) shall be *inserted*, namely:-

“(xia) provide for the supply and use of stamps or stamped tickets or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used; for controlling the use of barriers or mechanical contrivances in use for admission of persons to the entertainments; for the checking of admissions and for the renewal of damaged or spoiled stamps;

(xib) provide for the maintenance of books of accounts, registers, bills and tickets and for the submission of returns and statements;” and

(6) the First Schedule shall be amended in the manner set out in the Second Schedule to this Act.

Amendment of Act X of 1950

6. In the Estate Duty Act, 1950 (X of 1950), in section 25A, in clause (3), in the proviso, *for* the words “five lakh” the words “ten lakh” shall be *substituted*.

Amendment of Act III of 1951

7. In the Sales Tax Act, 1951 (III of 1951), in section 22, *for* the figure and letter “38A” the figure and letters “38AA” shall be *substituted*.

Amendments of Act XV of 1963

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

(1) in section 2, in clause (e), sub-clause (iii) shall, be *omitted*;

(2) in section 5, in sub-section (1), in clause (xi), *for* the full stop at the end a semi-colon shall be *substituted* and thereafter the following new clause (xii) shall be *added*, namely:-

“(xii) 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 notthe whole of such value; exceed Taka ten lakh,

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

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

“THE SCHEDULE*(See section 3)***Rates of Wealth-tax**

	Rate.
1. On the first Taka five lakh of net wealth ..	Nil
2. On the next Taka five lakh of net wealth ..	½ %
3. On the next Taka five lakh of net wealth ..	¾ %
4. On the next Taka five lakh of net wealth ..	1 %
5. On the next Taka five lakh of net wealth ..	1¼ %
6. On the next Taka five lakh of net wealth ..	1 ½ %
7. On the next Taka five lakh of net wealth ..	2 %
8. On the balance of net wealth ..	2½ %

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

Amendments of Act IV of 1969.

(1) in section 30, in sub-section (2), *after* the words “of this section”, the comma, word and figure, “, section 31” shall be *inserted*;

(2) *for* section 31 the following shall be *substituted*, namely:-

“31. Date for determination of export duty.- The rate of duty applicable to, and the rate of exchange for computation of the value of, any goods exported shall be the rate of duty or, as the case may be, the rate of exchange prevailing on the date of the delivery of the bill of export under section 131:

Provided that where the export of any goods is permitted without a bill of export or in anticipation of the delivery of such a bill, the rate of duty applicable to, and the rate exchange for the computation of the value of, such goods shall be the rate of duty or, as the case may be, the rate of exchange applicable on the date on which loading of the goods on the outgoing conveyance commences.”.

Income-tax and
Super-tax.

10. (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, 1979,-

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

(2) In making any assessment for the year beginning on the first day of July, 1979,-

- (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, 1978 (XXI of 1978), 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 super-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

(3) In making any assessment for the year beginning on the first day of July, 1979, where the assessee is a co-operative society, the tax shall be payable at the rate specified in paragraph A of Part I, or paragraph B of Part I and paragraph A of Part II of the Third Schedule as if the assessee were a company to which the proviso to sub-paragraph (1) of paragraph A of the said Part II applied, whichever treatment is more beneficial to the assessee:

Provided that in calculating for the purposes of this sub-section, the amount of income-tax at the rates specified in paragraph A of Part I of the Third Schedule, no deduction in respect of any allowance or sums referred to in 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, 1979, where the total income of an assessee not being a company to which the proviso to sub-paragraph (1) of paragraph A of Part II of the Third Schedule does not apply, includes any profits and gains derived from the export of goods out of Bangladesh, income-tax and super-tax, if any, payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c), be reduced by an amount computed in the manner specified hereunder:
- | | Amount. |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (i) Where the goods exported abroad had not been manufactured by the assessee who exported them: | 30 per cent of the income-tax and super-tax, if any, attributable to export sales. |
| (a) and where the export sales during the relevant year exceed the export sales of the preceding year: | <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 over 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 and super-tax, if any, attributable to export sales. |
| (c) where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales: | 40 per cent of the income-tax and super-tax, if any, attributable to export sales. |

- (d) where the export sales exceed 30 per cent of the total sales: 50 per cent of the income-tax and super-tax, if any, 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 purposes of making deduction of tax under section 18 of the Income-tax Act, 1922 (XI of 1922), the rates specified in Part I and Part II of the Third Schedule shall apply as respects the year beginning on the first day of July, 1979, and ending on the thirtieth day of June, 1980.

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

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

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

11. Surcharge under the Income-tax Act, 1922 (XI of 1922), shall be charged as respects any assessment for the year beginning on the first day of July, 1979, at the rates specified in Part III of the Third Schedule.

Surcharge under the Income-tax Act, 1922 (XI of 1922)

THE FIRST SCHEDULE

(See section 4)

Amendments in the Tariff Act, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934),- (a) in the First Schedule, against Heading Numbers specified in column (1) of the Table below, *for* the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in the columns (2) and (3) of the Table shall be *substituted*.

TABLE

Heading Number.	Name of article.	Rate of duty.
(1)	(2)	(3)
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	40% <i>ad val.</i>
05.02	Pig's, hog's and boar's bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	40% <i>ad val.</i>
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	40% <i>ad val.</i>
05.08	Bones and hor-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products ..	40% <i>ad val.</i>

(1)	(2)	(3)
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	40% <i>ad val.</i>
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	40% <i>ad val.</i>
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	40% <i>ad val.</i>
08.04	Grapes, fresh or dried:	
	A. Fresh	50% <i>ad val.</i>
	B. Dried	50% <i>ad val.</i>
11.08	Starches; insulin	40% <i>ad val.</i>
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared... ..	25% <i>ad val.</i>
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products... ..	25% <i>ad val.</i>
14.02	Vegetable materials whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel grass) ...	40% <i>ad val.</i>
14.05	Vegetable products not elsewhere specified or included:	
	A. <i>Tendu</i> leaves (<i>Biri</i> leaves)	200% <i>ad val.</i>
	B. Other	40% <i>ad val.</i>
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified	100% <i>ad val.</i>
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	100% <i>ad val.</i>
15.10	Fatty acids; acid oils from refining; fatty alcohols	125% <i>ad val.</i>
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	125% <i>ad val.</i>

(1)	(2)	(3)
18.01	Cocoa beans, whole or broken, raw or roasted ...	100% <i>ad val.</i>
18.02	Cocoa shells, husks, skins and waste	100% <i>ad val.</i>
19.01	Malt extract	100% <i>ad val.</i>
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches ...	100% <i>ad val.</i>
21.06	Natural yeasts (active or inactive); prepared baking powder	100% <i>ad val.</i>
22.03	Beer made from malt	300% <i>ad val.</i>
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	300% <i>ad val.</i>
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol	300% <i>ad val.</i>
22.06	Vermouths and other wines of fresh grapes flavoured with aromatic extracts	300% <i>ad val.</i>
22.07	Other fermented beverages (for example, cider, perry and mead)... ..	300% <i>ad val.</i>
22.08	Ethyl alcohol or neutral spirits, undenatured, of strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	300% <i>ad val.</i>
22.09	Spirits (other than those of heading number 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as “concentrated extracts”) for the manufacture of beverages ...	300% <i>ad val.</i>
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves	25% <i>ad val.</i>
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	25% <i>ad val.</i>
23.03	Beet-pulp, baggasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues ...	25% <i>ad val.</i>
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	25% <i>ad val.</i>
23.05	Wine lees; argol	25% <i>ad val.</i>

(1)	(2)	(3)
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included ...	25% <i>ad val.</i>
23.07	Sweetened forage; other preparations of a kind used in animal feeding	25% <i>ad val.</i>
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No, 68.07; mullite; chamotte and dinas earths	50% <i>ad val.</i>
25.08	Chalk	50% <i>ad val.</i>
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	50% <i>ad val.</i>
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing ...	125% <i>ad val.</i>
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16 ..	125% <i>ad val.</i>
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite) ..	50% <i>ad val.</i>
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:	
	A. Portland cement excluding coloured and white Portland cement	Tk. 60 per metric ton.
	B. White Portland cement	125% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	125% <i>ad val.</i>

(1)	(2)	(3)
25.28	Natural cryolite and natural chiolite	125% <i>ad val.</i>
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight	50% <i>ad val.</i>
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products ...	50% <i>ad val.</i>
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	50% <i>ad val.</i>
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
	A. Partly refined petroleum, including topped crudes	40% <i>ad val.</i>
	B. Motor spirit	Taka 3.84 per gallon.
	C. Kerosene, jet fuels and white spirit:	
	(i) Jet fuels:	
	(a) J.P.I.	90 poisha per gallon.
	(b) J.P.4	Taka 1.11 per gallon.
	(c) Other	85 poisha per gallon.
	(ii) Other	62½ poisha per gallon.
	D. Gas oil, diesel oils and other fuel oils	
	(i) Light diesel oil	84½ poisha per gallon.
	(ii) Furnace oil	45 poisha per gallon.
	(iii) High speed diesel oil	Taka 1.35 per gallon.

(1)	(2)	(3)
	(iv) Other:	
	(a) Naptha	Taka 64.60 per long ton.
	(b) Other	50% <i>ad val.</i>
	E. Lubricating oil and other oils and preparations ...	50% <i>ad val.</i>
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax peat wax and other mineral waxes, whether or not coloured	50% <i>ad val.</i>
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	75% <i>ad val.</i>
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	75% <i>ad val.</i>
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	75% <i>ad val.</i>
28.06	Hydrochloric acid and chlorosulphuric acid ...	50% <i>ad val.</i>
28.09	Nitric acid; sulphonitric acids	50% <i>ad val.</i>
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	
	A. Sodium hydroxide (caustic soda) ...	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	50% <i>ad val.</i>
28.19	Zinc oxide and zinc peroxide	50% <i>ad val.</i>
28.20	Aluminium oxide and hydroxide; artificial corundum	50% <i>ad val.</i>
28.21	Chromium oxides and hydroxides	50% <i>ad val.</i>
28.22	Manganese oxides	50% <i>ad val.</i>
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃	50% <i>ad val.</i>

(1)	(2)	(3)
28.24	Cobalt oxides and hydroxides	50% <i>ad val.</i>
28.25	Titanium oxides	50% <i>ad val.</i>
28.26	Tin oxides (stannous oxide and stannic oxide) ...	50% <i>ad val.</i>
28.27	Lead oxides; red lead and orange lead	50% <i>ad val.</i>
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides	50% <i>ad val.</i>
28.31	Chlorites and hypochlorites :	
	A. Bleaching powder	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
28.37	Sulphites and thiosulphates	50% <i>ad val.</i>
28.38	Sulphates (including alums) and persulphates ...	50% <i>ad val.</i>
28.39	Nitrites and nitrates	50% <i>ad val.</i>
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:	
	A. Sodium bicarbonate	50% <i>ad val.</i>
	B. Soda Ash	50% <i>ad val.</i>
	C. Other	50% <i>ad val.</i>
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)	50% <i>ad val.</i>
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	50% <i>ad val.</i>
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Methanol (methyl alcohol)	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	A. Menthol	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>

(1)	(2)	(3)
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde :	
	A. Formaldehydes and paraformaldehydes ...	50% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives ...	50% <i>ad val.</i>
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>
29.23	Single or complex oxygen-function amino-compounds	50% <i>ad val.</i>
29.26	Carboxyimide-function compounds (including orthobenzoic sulphimide and its salts) and iminefunction compounds (including hexamethylenetetramine and trimethylenetrinitramine)	50% <i>ad val.</i>
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	50% <i>ad val.</i>
32.01	Tanning extracts of vegetable origin	50% <i>ad val.</i>
32.06	Colour lakes	50% <i>ad val.</i>
32.07	Other colouring matter; inorganic products of a kind used as luminophores	50% <i>ad val.</i>
33.06	Perfumery, cosmetics and toilet preparations ...	300% <i>ad val.</i>
34.01	Soap including medicated soap	125% <i>ad val.</i>

(1)	(2)	(3)
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	50% <i>ad val.</i>
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	50% <i>ad val.</i>
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horse shoe shapes, sticks and similar forms	150% <i>ad val.</i>
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass	100% <i>ad val.</i>
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	125% <i>ad val.</i>
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	125% <i>ad val.</i>
36.01	Propellant powders	100% <i>ad val.</i>
36.02	Prepared explosives, other than propellant powders ...	100% <i>ad val.</i>
36.03	Mining, blasting and safety fuses	100% <i>ad val.</i>
36.04	Percussion and detonating caps; ignitors; detonators	100% <i>ad val.</i>
36.05	Pyrotechnic articles (for example, fire works, railway fog signals, amorces, rain rockets)... ..	100% <i>ad val.</i>
36.06	Matches (excluding Bengal matches)	100% <i>ad val.</i>
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography ...	125% <i>ad val.</i>
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	50% <i>ad val.</i>
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol)	100% <i>ad val.</i>

(1)	(2)	(3)
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	100% <i>ad val.</i>
40.09	Piping and tubing, of unhardened vulcanised rubber	125% <i>ad val.</i>
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	125% <i>ad val.</i>
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	100% <i>ad val.</i>
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	100% <i>ad val.</i>
40.14	Other articles of unhardened vulcanised rubber ...	100% <i>ad val.</i>
40.16	Articles of hardened rubber (ebonite and vulcanite):	
	A. Hygienic, medical and surgical articles ...	100% <i>ad val.</i>
	B. Other articles	100% <i>ad val.</i>
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	100% <i>ad val.</i>
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08	125% <i>ad val.</i>
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	150% <i>ad val.</i>
42.06	Articles made from gut (other than silkworm gut), from gold beater's skin, from bladders or from tendons:	
	A. Tendons made up as machinery belting and laces for machinery belting	150% <i>ad val.</i>
	B. other	150% <i>ad val.</i>
43.01	Raw fur-skins	100% <i>ad val.</i>
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	50% <i>ad val.</i>
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	50% <i>ad val.</i>

(1)	(2)	(3)
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:	
	A. Pulp-wood	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
44.04	Wood, roughly squared or half-squared, but not further manufactured	125% <i>ad val.</i>
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm.	125% <i>ad val.</i>
44.06	Wood paving blocks	125% <i>ad val.</i>
44.07	Railway or tramway sleepers of wood	125% <i>ad val.</i>
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn ...	125% <i>ad val.</i>
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chip wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	125% <i>ad val.</i>
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	125% <i>ad val.</i>
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	125% <i>ad val.</i>
44.12	Wood wool and wood flour	125% <i>ad val.</i>
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	125% <i>ad val.</i>
44.25	Wooden tools, tool-bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood	125% <i>ad val.</i>
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	125% <i>ad val.</i>

(1)	(2)	(3)
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	100% <i>ad val.</i>
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens, straw envelopes for bottles	100% <i>ad val.</i>
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
	A. Newsprint paper, that is to say, paper in rolls or sheets, having a water absorbency when tested by the one minute Cobb method of not less than 45 grammes per square metre, containing not less than 70 per cent. of mechanical wood pulp and of a weight not less than 48 nor more than 62 grammes square metre	125% <i>ad val.</i>
	B. Other printing and writing paper	125% <i>ad val.</i>
	C. Common packing and wrapping paper	125% <i>ad val.</i>
	D. Paperboard (weighing more than 180 grammes per square metre)	75% <i>ad val.</i>
	E. Cigarette paper	100% <i>ad val.</i>
	F. Blotting paper and filter paper	125% <i>ad val.</i>
	G. Other	125% <i>ad val.</i>
48.08	Filter blocks, slabs and plates, of paper pulp	125% <i>ad val.</i>
48.19	Paper or paper board labels, whether or not printed or gummed	125% <i>ad val.</i>
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paper board (whether or not perforated or hardened)	125% <i>ad val.</i>
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	A. Cards for statistical machines; recording dials and sheets and rolls for self-recording apparatus; beaming paper, cards for jacquard attachment and the like	125% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	125% <i>ad val.</i>

(1)	(2)	(3)
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	125% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs: A. Printed pictures and photographs: (i) Wall pictures such as are ordinarily used for instructional purposes (ii) Other B. Other: (i) Poster pamphlets and other printed material intended for tourist propaganda purposes provided they are issued by or under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency; trade catalogues and advertising circulars; wall diagrams such as are ordinarily used for instructional purposes; all diagrams illustrative of natural science; charts and schematic maps (ii) Other	125% <i>ad val.</i> Free 125% <i>ad val.</i> Free 125% <i>ad val.</i>
50.01	Silk-worm cocoons suitable for reeling	40% <i>ad val.</i>
50.08	Silk-worm gut; imitation catgut of silk	125% <i>ad val.</i>
53.01	Sheep's or lamb's wool, not carded or combed: A. Greasy or fleece-washed B. Other	40% <i>ad val.</i> 40% <i>ad val.</i>
53.02	Other animal hair (fine or coarse), not carded or combed	100% <i>ad val.</i>
53.03	Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), not pulled or garnetted	100% <i>ad val.</i>
53.04	Waste of sheep's or lamb's wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	100% <i>ad val.</i>
53.05	Sheep's or lamb's wool or other animal hair (fine or coarse), carded or combed:	

(1)	(2)	(3)
	A. Wool and other animal hair, carded or combed, other than wool tops	100% <i>ad val.</i>
	B. Wool tops	100% <i>ad val.</i>
53.06	Yarn of carded sheep's or lamb's wool (woollen yarn), not put up for retail sale	100% <i>ad val.</i>
53.12	Woven fabrics of coarse animal hair other than horse hair	150% <i>ad val.</i>
53.13	Woven fabrics of horse hair	150% <i>ad val.</i>
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled and garnetted rags)	50% <i>ad val.</i>
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	50% <i>ad val.</i>
54.03	Flax or ramie yarn, not put up for retail sale	75% <i>ad val.</i>
54.04	Flax or ramie yarn, put up for retail sale	75% <i>ad val.</i>
55.09	Other woven fabrics of Cotton:	
	A. Unbleached, not mercerised:	
	(i) Containing silk or man-made fibres	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres	125% <i>ad val.</i>
	B. Other:	
	(i) Containing silk or man-made fibres	200% <i>ad val.</i>
	(ii) Not containing silk or man-made fibres ...	125% <i>ad val.</i>
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)	40% <i>ad val.</i>
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes)	40% <i>ad val.</i>
57.05	Yarn of true hemp	100% <i>ad val.</i>
57.06	Yarn of jute or of other textile bast fibres of heading No.57.03	100% <i>ad val.</i>
57.07	Yarn of other vegetable textile fibres	100% <i>ad val.</i>

(1)	(2)	(3)
57.08	Paper yarn	100% <i>ad val.</i>
57.09	Woven fabrics of true hemp	125% <i>ad val.</i>
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	125% <i>ad val.</i>
57.11	Woven fabrics of other vegetable textile fibres ...	125% <i>ad val.</i>
57.12	Woven fabrics of paper yarn	125% <i>ad val.</i>
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	50% <i>ad val.</i>
59.02	Felt and articles of felt, whether or not impregnated or coated	50% <i>ad val.</i>
59.04	Twine, cordage, ropes and cables, plaited or not	50% <i>ad val.</i>
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	125% <i>ad val.</i>
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:	
	A. Of silk or of man-made fibres	150% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:	
	A. Of silk or of man-made fibres	150% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas-mantles	125% <i>ad val.</i>
59.15	Textile hose piping and similar tubing, with or without lining, armour or accessories of other materials ...	125% <i>ad val.</i>
59.16	Transmission, conveyor or elevator belts or belting, of textile materials, whether or not strengthened with metal or other material	125% <i>ad val.</i>
60.01	Knitted or crocheted fabric, not elastic nor rubberised:	

(1)	(2)	(3)
	A. Of silk or of man-made fibres	300% <i>ad val.</i>
	B. Other	300% <i>ad val.</i>
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods	50% <i>ad val.</i>
68.01	Road and paving setts, curbs and flagstones, of natural stones (except slate)	50% <i>ad val.</i>
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	125% <i>ad val.</i>
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	125% <i>ad val.</i>
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	125% <i>ad val.</i>
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	125% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 60.01	125% <i>ad val.</i>
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	125% <i>ad val.</i>
69.06	Piping, conduits and guttering (including angles, bends, and similar fittings)	150% <i>ad val.</i>
69.07	Unglazed setts, flags and pavings, hearth and wall tiles	150% <i>ad val.</i>
69.08	Glazed setts, flags and paving, hearth and wall tiles	150% <i>ad val.</i>
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	125% <i>ad val.</i>
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	150% <i>ad val.</i>

(1)	(2)	(3)
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	150% <i>ad val.</i>
69.14	Other articles	150% <i>ad val.</i>
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	100% <i>ad val.</i>
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	100% <i>ad val.</i>
70.12	Glass inners for vacuum flasks or for other vacuum vessels	100% <i>ad val.</i>
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:	
	A. Glass globes and chimneys for hurricane lanterns	125% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun-glasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	100% <i>ad val.</i>
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:	
	A, Glass ampoules	25% <i>ad val.</i>
	B. Other	25% <i>ad val.</i>
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):	
	A. Glassbeads, imitation pearls, imitation precious stones, fragments and chippings, and similar fancy or decorative glass, smallwares and articles of glassware made therefrom; artificial eyes of glass, including those for toys but excluding those for wear by humans ...	100% <i>ad val.</i>

(1)	(2)	(3)
	B. Other	150% <i>ad val.</i>
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
	A. Yarns	100% <i>ad val.</i>
	B. Fabrics	150% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
71.01	Pearls, un-worked or worked, but not mounted, set or strung (except un-graded pearls temporarily strung for convenience of transport):	
	A. Un-worked	40% <i>ad val.</i>
	B. Worked but not set	40% <i>ad val.</i>
71.02	Precious and semi-precious stones , un-worked, cut or otherwise worked, but not mounted, set or strung (except un-graded stones temporarily strung for convenience of transport):	
	A. Industrial diamonds	100% <i>ad val.</i>
	B. Diamonds, other than industrial diamonds ...	200% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
71.03	Synthetic or reconstructed precious or semi-precious stones, un-worked, cut or otherwise worked, but not mounted, set or strung (except un-graded stones temporarily strung for convenience of transport):	
	A. Industrial diamonds	100% <i>ad val.</i>
	B. Diamonds, other than industrial diamonds ...	200% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:	
	A. Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling	50% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	

(1)	(2)	(3)
	A. Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling	100% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
71.14	Other articles of precious metal or rolled precious metal:	
	A. Articles of personal use and adornment	125% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
71.16	Imitation jewellery	150% <i>ad val.</i>
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings, and the like, of iron or steel wire, but excluding insulated electric cables	125% <i>ad val.</i>
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel	125% <i>ad val.</i>
73.29	Chain and parts thereof, of iron or steel	125% <i>ad val.</i>
73.30	Anchors and grapnels and parts thereof, of iron or steel	125% <i>ad val.</i>
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	125% <i>ad val.</i>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers), of iron or steel	125% <i>ad val.</i>
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, embroidery stilettos, of iron or steel:	100% <i>ad val.</i>
	A. Banks for needles	100% <i>ad val.</i>
	B. Sewing needles	125% <i>ad val.</i>
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel:	

(1)	(2)	(3)
	A. Hair pins, curling pins and curling grips ..	150% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
73.35	Springs and leaves for springs, of iron or steel :	
	A. Upholstery and mattress wire springs ..	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel ..	125% <i>ad val.</i>
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
	A. Copper wire	100% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
75.02	Wrought bars, rods angles, shapes and sections of nickel; nickel wire:	
	A. Nickel wire	100% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:	
	A. Aluminium wire	100% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
76.03	Wrought plates, sheets and strip, of aluminium ..	50% <i>ad val.</i>
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	50% <i>ad val.</i>
79.01	Unwrought zinc; zinc waste and scrap:	
	A. Zinc waste and scrap	50% <i>ad val.</i>
	B. Unwrought zinc	50% <i>ad val.</i>
80.01	Unwrought tin; tin waste and scrap:	
	A. Zinc waste and scrap	50% <i>ad val.</i>
	B. Unwrought zinc	50% <i>ad val.</i>
80.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:	

(1)	(2)	(3)
	A. Unwrought; wrought; waste and scrap	50% <i>ad val.</i>
	B. Articles of tungsten	50% <i>ad val.</i>
81.02	Molybdenum, unwrought or wrought, and articles thereof:	
	A. Unwrought; wrought; waste and scrap	50% <i>ad val.</i>
	B. Articles of molybdenum	50% <i>ad val.</i>
81.03	Tantalum, unwrought or wrought, and articles thereof:	
	A. Unwrought; wrought; and scrap	50% <i>ad val.</i>
	B. Articles of tantalum	50% <i>ad val.</i>
81.04	Other base metals, unwrought or wrought, and articles thereof ; cermets, unwrought or wrought, and articles thereof:	
	A. Unwrought; wrought; waste and scrap	50% <i>ad val.</i>
	B. Articles of other base metals and cermets	50% <i>ad val.</i>
	..	
84.06	Internal combustion piston engines :	
	A. Complete engines:	
	(i) for aircraft	25% <i>ad val.</i>
	(ii) for automotive vehicles	The rate applicable to the vehicle in which the engine would be fitted.
	(iii) Other	50% <i>ad val.</i>
	B. Parts of engines:	
	(i) for aircraft	25% <i>ad val.</i>
	(ii) Other	100% <i>ad val.</i>
84.08	Other engines and motors:	
	A. Aircraft engines	25% <i>ad val.</i>
	B. Gas turbines other than for aircraft	50% <i>ad val.</i>
	C. Other:	

(1)	(2)	(3)
	(i) Spring operated and weight-operated motors	75% <i>ad val.</i>
	(ii) Other	50% <i>ad val.</i>
84.12	Air-conditioning machines, self-contained, comprising a motor driven fan and elements for changing the temperature and humidity of air:	
	A. Requiring for their operation not more than 3 brake horse power	150% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	A. Cream separators	125% <i>ad val.</i>
	B. Centrifugal laundry dryers, requiring for their operation less than one brake horse power	150% <i>ad val.</i>
	C. Other	125% <i>ad val.</i>
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:	
	A. Dish washing machines, electric, requiring for their operation not more than one-half of one brake horse power	150% <i>ad val.</i>
	B. Other	50% <i>ad val.</i>
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not), spray guns and similar appliances; steam or sand blasting machines, and similar jet projecting machines	125% <i>ad val.</i>
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines	125% <i>ad val.</i>

(1)	(2)	(3)
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald lifters and hosiery needles)	125% <i>ad val.</i>
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor: A. Washing and drying machines requiring for their operation less than 1 brake horse power B. Other	150% <i>ad val.</i> 50% <i>ad val.</i>
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: A. Nuclear reactors B. Other	50% <i>ad val.</i> 125% <i>ad val.</i>
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like including pressure reducing valves and thermostatically controlled valves: A. Sanitary or plumbing fittings B. Other	125% <i>ad val.</i> 100% <i>ad val.</i>
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:	

(1)	(2)	(3)
	A. For aircraft engines	25% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No.85.09:	
	A. Morse signalling lamps, safety lamps, examination lamps	25% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	150% <i>ad val.</i>
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Wire and cable, any one core of which, not specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, but excluding winding wire	125% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power takeoffs, winches or pulleys	25% <i>ad val.</i>
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):	
	A. Motor cars including station wagons built on car chassis	300% <i>ad val.</i>
	B. Four wheel drive (4×4) vehicles, other than motor cars; station wagons built on truck chassis; vehicles of a type where goods and passenger space is interchangeable or inter-adjustable and miniature buses	100% <i>ad val.</i>
	C. Other	75% <i>ad val.</i>

(1)	(2)	(3)
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:	
	A. Parts and accessories of tractors	25% <i>ad val.</i>
	B Other:	
	(i) Chassis-frames	The duty applicable to the vehicle of which they form part.
	(ii) Other	100% <i>ad val.</i>
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
	A. Baby carriages and parts thereof	100% <i>ad val.</i>
	B. Invalid carriages and parts thereof	50% <i>ad val.</i>
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof	100% <i>ad val.</i>
88.01	Balloons and airships	25% <i>ad val.</i>
88.02	Flying machines, gliders and kites; rotochutes	25% <i>ad val.</i>
88.03	Parts of goods falling in heading No. 88.01 or 88.02	25% <i>ad val.</i>
88.04	Parachutes and parts thereof and accessories thereto:	
	A. Imported by or on behalf of the Government of Bangladesh of Flying Clubs recognised by the Government	25% <i>ad val.</i>
	B. Other	The duty applicable to the material of which the article is made.
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	25% <i>ad val.</i>
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:	
	A. Of precious metals or rolled precious metals	125% <i>ad val.</i>
	B. Of other materials	75% <i>ad val.</i>

(1)	(2)	(3)
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective protective or other:	
	A. Of precious metals or rolled precious metals	125% <i>ad val.</i>
	B. Other	75% <i>ad val.</i>
90.05	Refracting telescopes (monocular and binocular), prismatic or not	100% <i>ad val.</i>
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	100% <i>ad val.</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:	
	A. For film of a width of 16 mm. or less	150% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus; screens for projectors	125% <i>ad val.</i>
90.11	Microscopes and diffraction apparatus, electron and proton	100% <i>ad val.</i>
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	100% <i>ad val.</i>
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature for example, pressure gauges, thermostats level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	125% <i>ad val.</i>

(1)	(2)	(3)
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters): instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	125% <i>ad val.</i> .
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefore	50% <i>ad val.</i> .
92.08	Musical instruments not falling within any other heading of this Chapter (for examples, fair ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth blown sound signalling instruments (for example, whistles and boatswains' pipes)	175% <i>ad val.</i>
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound heads: television image and sound recorders and reproducers, magnetic	300% <i>ad val.</i>
92.12	Gramophone records and other sound or similar recording; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording	300% <i>ad val.</i>
92.13	Other parts and accessories of apparatus falling within heading No. 92. 11	300% <i>ad val.</i>
93.01	Side-arms (for examples, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefore: A. Swords for presentation as military (army, navy or air-force) prizes or as prizes in relation to service under the Government of Bangladesh, and side-arms forming part of the regular equipment of a Commissioned or Gazetted Officer in the service of the Government of Bangladesh entitled to wear diplomatic, military, para-military or police uniforms	Free.

(1)	(2)	(3)
	B. Theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes	100% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
96.01	Brooms and brushes, consisting of twings or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	125% <i>ad val.</i>
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops	125% <i>ad val.</i>
96.03	Prepared knots and tufts for broom or brush making	125% <i>ad val.</i>
97.01	Wheeled toys designed to be ridden by children (for examples, toy bicycles and tricycles and pedal motor cars); dolls, prams and dolls' push chairs	125% <i>ad val.</i>
97.02	Dolls	125% <i>ad val.</i>
97.03	Other toys; working models of a kind used for recreational purposes	125% <i>ad val.</i>
98.01	Buttons and button moulds, studs, cuff-links and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:	
	A. Blanks and moulds	100% <i>ad val.</i>
	B. Press-fasteners, including snap-fasteners and Press-studs	125% <i>ad val.</i>
	C. Other	150% <i>ad val.</i>
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05:	
	A. Fountain pens; propelling pencils and sliding pencils; parts and fittings thereof	100% <i>ad val.</i>
	B. Other	125% <i>ad val.</i>
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof excluding flints and wicks	125% <i>ad val.</i>

(1)	(2)	(3)
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:	
	A. Roughly shaped blocks of wood or root for the manufactures of smoking pipes	125% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	125% <i>ad val.</i>

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

“THE SECOND SCHEDULE

(Export Tariff)

Item No.	Description.	Rate of duty.
(1)	(2)	(3)
1.	Raw Jute:	
	A. Long jute	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Jute cuttings	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Other	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
2.	<i>Meshta</i> fibre	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
3.	Jute manufactures:	
	A. Sacking	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.

Item No.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Hessian	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Twist yarn	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	D. Rope and twine	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	E. Carpet	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	F. Other	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
4.	Raw cotton:	
	A. Deshi and Comilla varieties	Taka 200.00 per bale of 400 lbs.
	B. Other	Taka 200.00 per bale of 400 lbs.
5.	Cotton yarn	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
6.	Cotton waste	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
7.	Cotton seed	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
8.	Rice	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
9.	Wheat	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.

Item No.	Description.	Rate of duty.
(1)	(2)	(3)
10.	Oil seed	10% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
11.	Tea	Taka 5.00 per lb.
12.	Raw hide and skin	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
13.	Wet-blue (semi-finished) leather	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
14.	Finished leather	30% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
15.	Fish:	
	A. Fresh	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Salted, dry	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Unsalted, dry	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	D. Frozen	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	E. Processed or preserved other than dry fish	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
16.	Vegetables:	
	A. Fresh	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.

Item No.	Description.	Rate of duty.
(1)	(2)	(3)
	B. Other	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
17.	Fruits:	
	A. Fresh	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Dried	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	C. Processed or otherwise preserved	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
18.	Bamboo	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
19.	Wool:	
	A. Raw	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
	B. Other	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
20.	Plant and flower	20% of the amount which would represent the value for export purposes, were no export duty chargeable thereon.
21.	Cement	Taka 20.00 per metric ton.”

THE SECOND SCHEDULE

(See section 5)

Amendments to the First Schedule to the Excises and Salt Act, 1944 (I of 1944)

(1) In PART I,-

(a) in SECTION III, in Item No. 8, in sub-item II, *after* clause (4) in the second column and the entries relating thereto in the third column, the following shall be *added*, namely:-

“(5) Chewing tobacco commonly known As Taka five per
‘Zarda’ pound”;

(b) in SECTION IV,-

(i) *for* Item No. 9 in the first column and the entries relating thereto in the second and third columns the following shall be *substituted*, namely:-

“9. Cement Taka three hundred sixty
per metric ton.”;

(ii) *for* Item No. 12 in the first column and the entries relating thereto in the second and third columns the following shall be *substituted*, namely:

“12. Petroleum Gases and other Gaseous Taka 3.00 per
Hydrocarbon including Natural Gas and Liquified 1000 cft.”; and
Petroleum Gas.

(2) in PART II, *after* Item No. 2 in the first column and the entries relating thereto in the second and third columns, the following new Item No. 3 shall be *added* on such date as the Government may, by notification in the *official Gazette*, appoint, namely:

“3. Services rendered by Such rate, not exceeding 250 per cent
cinema houses or other of the charge for admission to an
enterprises providing entertainment as may be fixed by the
entertainments. Government by notification in the
official Gazette, and different rates
may be fixed with reference to
different conditions and
circumstances.”

THE THIRD SCHEDULE

[See sections 10 and 11]

PART I**Rates of Income-tax**

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

Rates.

- | | | |
|-----|-------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| (1) | Where the taxable income does not exceed Taka 1,000. | 7½% of the amount. |
| (2) | Where the taxable income exceeds Taka 1,000 but does not exceed Taka 4,000. | Taka 75 <i>plus</i> 5 per cent of the amount exceeding Taka 1,000. |
| (3) | Where the taxable income exceeds Taka 4,000 but does not exceed Taka 6,000. | Taka 225 <i>plus</i> 10 per cent of the amount exceeding Taka 4,000. |
| (4) | Where the taxable income exceeds Taka 6,000 but does not exceed Taka 9,000. | Taka 425 <i>plus</i> 15 per cent of the amount exceeding Taka 6,000. |
| (5) | Where the taxable income exceeds Taka 9,000 but does not exceed Taka 14,000. | Taka 875 <i>plus</i> 20 per cent of the amount exceeding Taka 9,000. |
| (6) | Where the taxable income exceeds Taka 14,000 but does not exceed Taka 20,000. | Taka 1,875 <i>plus</i> 25 per cent of the amount exceeding Taka 14,000. |
| (7) | Where the taxable income exceeds Taka 20,000 but does not exceed Taka 30,000. | Taka 3,375 <i>plus</i> 30 per cent of the amount exceeding Taka 20,000. |
| (8) | Where the taxable income exceeds Taka 30,000 but does not exceed Taka 45,000. | Taka 6,375 <i>plus</i> 30 per cent of the amount exceeding Taka 30,000. |

Rates.

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| (9) | Where the taxable income exceeds Taka 45,000 but does not exceed Taka 70,000. | Taka 11,625 <i>plus</i> 40 per cent of the amount exceeding Taka 45,000. |
| (10) | Where the taxable income exceeds Taka 70,000 but does not exceed Taka 1,00,000. | Taka 21,625 <i>plus</i> 45 per cent of the amount exceeding Taka 70,000. |
| (11) | Where the taxable income exceeds Taka 1,00,000 but does not exceed Taka 1,50,000. | Taka 35,125 <i>plus</i> 50 per cent of the amount exceeding Taka 1,00,000. |
| (12) | Where the taxable income exceeds Taka 1,50,000 but does not exceed Taka 2,50,000. | Taka 60,125 <i>plus</i> 55 per cent of the amount exceeding Taka 1,50,000. |
| (13) | Where the taxable income exceeds Taka 2,50,000. | Taka 1,15,125 <i>plus</i> 60 per cent of the amount exceeding Taka 2,50,000: |

Provided that 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 12,000; and the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Taka 12,000, or (b) the amount representing sixty per cent of the total income, whichever amount is the less.

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 10 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 provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922).

B. In the case of every company 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.

on the total income excluding such part thereof as consists of any dividend to which sub-paragraph (2) of paragraph A of Part II applies. 30 per cent. of such income.

C. In the case of every company-

on the part of the total income consisting of the amount of dividend to which sub-paragraph (2) of paragraph A of Part II applies. Nil.

PART II

Rates of Super-tax

A. In the case of a Company,-

Rates.

- (1) (a) Where the total income excluding income to which paragraph C of part I applies, does not exceed Taka 1,50,000. Nil.
- (b) Where the total income excluding income to which paragraph C of Part I applies, exceeds Taka 1,50,000. 25 per cent of the amount exceeding Taka 1,50,000:

Provided that, where a company, in respect of the profits and gains liable to tax under the Income-tax Act, 1922 (XI of 1922), has made such effective arrangements as may be prescribed by the National Board of Revenue in this behalf for the declaration and payment in the

taxable territories of dividends payable out of such profits and gains and for the deduction of tax from such dividends, rebate shall be allowed as follows:-

- (i) a rebate of 5 per cent to such company if it is a public company;
- (ii) a rebate of 15 per cent to such company on so much of income, profits and gains accruing or arising outside the taxable territories to which sub-section (4) of section 10 of this Act does not apply as are brought by it into Bangladesh.

(2) On the amount representing income from dividends from a company having its registered office in Bangladesh,-

Rates.

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| (a) | where such dividends are received by a public company and are declared and paid by a company formed and registered in Bangladesh under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act of Parliament, in respect of the share capital issued, subscribed and paid after the fourteenth day of August, 1947. | 15 per cent of such amount. |
| (b) | in other cases | 20 per cent of such amount. |
| B. | In the case of every local authority on the whole of the total income. | 12.5 per cent of the total income. |
| C. | In case of every registered firm- | |
| (1) | Where the total income does not exceed Taka 12,000. | Nil. |
| (2) | Where the total income exceeds Taka 12,000 but does not exceed Taka 18,000. | 5 per cent of the amount exceeding Taka 12,000. |
| (3) | Where the total income exceeds Taka 18,000 but does not exceed Taka 30,000. | Taka 300 plus 7.5 per cent of the amount exceeding Taka 18,000. |

Rates.

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| (4) Where the total income exceeds Taka 30,000 but does not exceed Taka 60,000. | Taka 1,200 <i>plus</i> 12.5 per cent of the amount exceeding Taka 30,000. |
| (5) Where the total income exceeds Taka 60,000 but does not exceed Taka 90,000. | Taka 4,950 <i>plus</i> 17.5 per cent of the amount exceeding Taka 60,000. |
| (6) Where the total income exceeds Taka 90,000 but does not exceed Taka 1,20,000. | Taka 10,200 <i>plus</i> 20 per cent of the amount exceeding Taka 90,000. |
| (7) Where the total income exceeds Taka 1,20,000 but does not exceed Taka 1,50,000. | Taka 16,200 <i>plus</i> 25 per cent of the amount exceeding Taka 1,20,000. |
| (8) Where the total income exceeds Taka 1,50,000. | Taka 23,700 <i>plus</i> 30 per cent of the amount exceeding Taka 1,50,000. |

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

PART III
Rates of Surcharge

A. In the case of every company-

Rates.

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| (i) Where total income exceeds Taka 50,000 but does not exceed Taka 1,00,000. | 7½ per cent of the income-tax and super-tax payable under the Income-tax Act, 1922 (XI of 1922): |
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Provided that the amount of surcharge payable shall in no case exceed the amount by which the total income, profits and gains exceed Taka 50,000;

- (ii) Where total income exceeds Taka 1,00,000. 12½ per cent of the income-tax and super-tax payable under the Income-tax Act, 1922 (XI of 1922):

Provided that the surcharge shall not exceed the amount calculated at the rate of 7½ per cent. on Taka 1,00,000 *plus* the tax on the amount exceeding Taka 1,00,000.

B. In the case of every other person-

- (i) Where total income exceeds Taka 50,000 but does not exceed Taka 1,00,000. 10 per cent of the income-tax and super-tax payable under the Income-tax Act, 1922 (XI of 1922):

Provided that the amount of surcharge payable shall in no case exceed the amount by which the total income, profits and gains exceed Taka 50,000.

- (ii) Where total income exceeds taka 1,00,000 15 per cent of the income-tax and super-tax payable under the Income-tax Act, 1922 (XI of 1922):

Provided that the surcharge shall not exceed the amount calculated at the rate of 10 per cent on Taka 1,00,000 *plus* the tax on the amount exceeding Taka 1,00,000.

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 4 and 5 of this Bill immediate effect.
