

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

(1) Sub-section (2) of section 3 of the East Pakistan Urban Immovable Property Tax Act, 1957 (XI of 1957), shall be *deleted* and sub-section (1) of that section shall be *renumbered* as section 3.

(2) in section 6, after clause (e), the following shall be *inserted* as clause (f), namely:-

“(f) Power houses and lands on which they are situate vesting in or belonging to the Bangladesh Water and Power Development Authority;”

(3) the existing clauses “(f)” and “(g)” shall be *renumbered* as clauses “(g)” and “(h)” respectively;

(4) in section 6, in clause (h) as so renumbered for the word and figures “Rs. 1,000” the word and figures “Taka 1,500” shall be *substituted*;

(5) After section 6, the following new section 6A shall be *inserted*, namely:-

**“6A. General Power of Exemption—**The Government may, by notification in the *official Gazette*, exempt, either wholly or in part, from the payment of any tax imposed under the Act, any person or class of persons or any property or class of property”; and

(6) For the Schedule to the Act, the following shall be *substituted*, namely:-

“THE SCHEDULE

[*Vide* Section 3]

Rate of tax

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

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

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

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

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

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

Penalty

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

Public Demand

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

Bar of suits in  
Civil Courts

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

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

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

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

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

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

**ANNEXTURE A**

(See Article 2)

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

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

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**TABLE**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils ... ... ...	50% <i>ad val.</i>
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.15); wood creosote; wood naphtha; acetone oil ... ... ...	50% <i>ad val.</i>
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.	50% <i>ad val.</i>
38.18	Composite solvents and thinners for varnishes and similar products ...	50% <i>ad val.</i>
39.01	Condensation, polycondensation and ployaddition products, whether or not modified or polymerised, and whether or not linear (for example, phono-plasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): <ul style="list-style-type: none"> <li>A. Blocks, lumps, powders, granules, flaks and similar other forms ...</li> <li>B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material.</li> <li>C. Other ... ... ... ...</li> </ul>	100% <i>ad val.</i> 150% <i>ad val.</i> 120% <i>ad val.</i>
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyiso-butylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): <ul style="list-style-type: none"> <li>A. Blocks, lumps, powders, granules, flakes and similar other forms ... ... ...</li> <li>B. "Lurex" and similar products in the form of sheets, strip, film or foil, of a width exceeding 5 mm. consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesives between two layers of artificial plastic material.               <ul style="list-style-type: none"> <li>... ... ...</li> </ul> </li> <li>C. Other ... ... ...</li> </ul>	100% <i>ad val.</i> 150% <i>ad val.</i> 120% <i>ad val.</i>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Heading No. (1)	Name of article (2)	Rate of duty. (3)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper ...	150% <i>ad val.</i>
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper ... ... ...	150% <i>ad val.</i>
74.19	Other articles of copper: A. Needles and pins: (i) Hair pins, curling pins and curling grips ... ... ... (ii) Other ... ... ... B. Doors, window frames and other structural parts ... ... ... C. Containers for the conveyance or packing of goods ... ... ... D. Other articles: (i) Castings or forgings in the rough state (ii) Other ... ... ...	150% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i> 125% <i>ad val.</i>  75% <i>ad val.</i> 125% <i>ad val.</i>
75.02	Wrought bars, rods, angles, shapes and sections of nickel; nickel wire: A. Nickel wire ... ... ... B. Other ... ... ...	115% <i>ad val.</i> 35% <i>ad val.</i>
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire: A. Aluminium wire ... ... ... B. Other ... ... ...	110% <i>ad val.</i> 30% <i>ad val.</i>

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

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

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

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

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

Heading No. (1)	Name of article (2)	Rate of duty. (3)
84.37	Weaving machines, knitting machines, and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines ... ...	115% <i>ad val.</i>
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic top motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) ...	115% <i>ad val.</i>
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefore: <ul style="list-style-type: none"> <li>A. Washing and drying machines requiring for their operation less than 1 brake horsepower ... ... ...</li> <li>B. Other ... ... ...</li> </ul>	175% <i>ad val.</i> 50% <i>ad val.</i>
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines ... ...	100% <i>ad val.</i>
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines, and similar machines, incorporating a calculating device ... ...	100% <i>ad val.</i>

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

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

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

Heading No. (1)	Name of article (2)	Rate of duty. (3)
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes ... ...	100% <i>ad val.</i>
87.02	<p>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles other than those of heading No. 87.09):</p> <p>A-I. New motor cars including station wagons built on car chassis, the landed cost of which:</p> <ul style="list-style-type: none"> <li>(a) does not exceed Taka 9,000.00 per vehicle ... ... ...</li> <li>(b) exceeds Taka 9,000.00 but does not exceed Taka 18,000.00 per vehicle ...</li> <li>(c) exceeds Taka 18,000.00 per vehicle ...</li> </ul> <p>A-II. Used motor cars including station wagons built on car chassis ... ...</p> <p>B. Four wheel drive (<math>4 \times 4</math>) vehicles and station wagons built on truck chassis; vehicles of a type where goods and passenger space is interchangeable or inter-adjustable and miniature buses ...</p> <p>C. Other ... ... ...</p>	<p>100% <i>ad val.</i></p> <p>175% <i>ad val.</i></p> <p>300% <i>ad val.</i></p> <p>The rate applicable to the corresponding new vehicle of the same make.</p>
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 ... ...	<p>100% <i>ad val.</i></p> <p>75% <i>ad val.</i></p>
87.06	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02, or 87.03	75% <i>ad val.</i> :

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

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

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

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

91.11	Other clock and watch parts ... ...	115% <i>ad val.</i>
92.01	Pianos (including automatic pianos, whether or not with key boards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps ... ... ...	175% <i>ad val.</i>
92.02	Other string musical instruments ... ...	175% <i>ad val.</i>
92.03	Pipe and reed organs, including harmoniums and the like ... ...	175% <i>ad val.</i>
92.04	Accordions, concertinas and similar musical instruments; mouth organs ...	175% <i>ad val.</i>
92.05	Other wind musical instruments ...	175% <i>ad val.</i>
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals castanets) ...	175% <i>ad val.</i>
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) ...	175% <i>ad val.</i>
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouthblown sound signalling instruments (for example, whistles and boatswains, Pipes):	
	A. Decoy calls and effects of all kinds; mouth-blown sound signalling instruments ...	125% <i>ad val.</i>
	B. Other ... ... ...	175% <i>ad val.</i>
92.09	Musical instrument strings ... ... ...	150% <i>ad val.</i>
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes tuning forks and pitch pipes of all kinds ... ... ...	
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:	150% <i>ad val.</i>

Heading No. (1)	Name of article (2)	Rate of duty. (3)
92.12	A. Dictaphones and other sound recorders and reproducers for office use ... B. Others: (i) Gramophones: (a) Electrically operated ... ... ... (b) Other ... ... ... (ii) Other ... ... ...	110% <i>ad val.</i> 150% <i>ad val.</i> 125% <i>ad val.</i> 150% <i>ad val.</i>
	Gramophone records and other sound or similar recordings; 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:	
	A. Film for mechanical sound recording, record discs and cylinders for dictaphones and other sound recorders for office use ... B. Other: (i) Prepared media for sound recording ... (ii) Sound recorded media: (a) For the reproduction of music ... ... (b) For the reproduction of speech ... (c) Other: (i) Matrices, impressed ... ... (ii) Other ... ... ...	110% <i>ad val.</i> 110% <i>ad val.</i> 150% <i>ad val.</i> Free 50% <i>ad val.</i> 75% <i>ad val.</i>
92.13	Other parts and accessories of apparatus falling within heading No. 92.11: A. For office machines ...	110% <i>ad val.</i>

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

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

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

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

THE SECOND SCHEDULE  
[See Article 3.]

“FIRST SCHEDULE  
[See Section 3.]

PART 1

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

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

SECTION II  
Vegetable fats and oils.

4.	Vegetable Non-Essential Oils	Taka seven per cwt.
	Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 5.	
5.	Vegetable Product-	

“Vegetable Product” means any vegetable oil or fat, which whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption.

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

### SECTION III Prepared foodstuffs, beverages, tobacco.

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

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

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

#### SECTION IV Mineral Products.

9. Cement-

**Explanation-** The expression “Cement” included clinker.

- |                                   |                           |
|-----------------------------------|---------------------------|
| (a) White or coloured cement ...  | One hundred taka per ton. |
| (b) All other sorts of cement ... | Taka thirty-six per ton.  |

10. Salt-

“Salt” includes swamp salt, spontaneous salt, and salt or saline solutions made or produced from any saline substance or from salt earth.

11. Petroleum oils and oils obtained from Bituminous Minerals, Crude.

Taka two and paisa fifty per maund.

12. Petroleum Gases and other Gaseous Hydrocarbons including Natural Gas and Liquified Petroleum Gas.

Forty paisa per 1,000 cubic feet.

13. Furnace oils, that is to say, any Mineral oil which-

- (i) has its flashing point at or above one hundred and fifty degree of Fahrenheit's thermometer,
- (ii) has a flame height of less than ten millimeters,
- (iii) contains one quarter of one *per cent* or more by weight of any bituminous substance, and

Item No.	Description of goods	Rate of duty
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(iv) possesses a viscosity of one hundred seconds or more by Redwood 1 Viscometer at one hundred degrees of Fahrenheit's thermometer.

**Explanation I-**"Mineral Oil" means an oil consisting of a single liquid hydrocarbon or a liquid mixture of hydrocarbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise.

**Explanation II-**"Flame height" shall be determined in the apparatus known as the smoke point lamp in the manner prescribed in this behalf by the Government.

**Explanation III-**"Flashing point" shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934.

14. High Speed diesel oil-

High speed diesel oil and vaporising oil, that is to say, any Mineral oil (excluding mineral colza oil and turpentine substitute) which has its Flashing point at or above seventy-six degrees of Fahrenheit's thermometer and satisfied either of the following requirements, namely:-

- (i) the oil has a flame height to ten millimeters of more but less than eighteen millimeters; or
- (ii) the oil has a flame height less than ten millimeters, but has a viscosity of less than fifty seconds by Redwood 1 Viscometer at one hundred degrees of Fahrenheit's thermometer, and contains less than one quarter of one *per cent* by weight of any bituminous substance.

Taka one and paisa thirty-five per Imperial gallon.

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

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

## SECTION V

### Products of Chemical and Allied Industries

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

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

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

## SECTION VI

### Matches

31. Matches-

“Matches” include a fire work in the form of a match; and where a match stick has more heads than one capable of being ignited by striking, each such head shall be deemed to be a match.

- |  |  |
|--|--|
| (1) Matches in boxes or booklets containing on an average-   |  |
| (a) not more than forty matches ...  | (a) Taka two per gross of boxes or booklets.                 |
| (b) more than forty, but not more than fifty matches.  | (b) Taka two and paisa fifty per gross of boxes or booklets. |
| (c) more than fifty, but not more than sixty matches.  | Taka three per gross of boxes and booklets.                  |
| (d) more than sixty, but not more than eighty matches.   | Taka four per gross of boxes or booklets.                    |
| (2) Matches in boxes containing on an average not more than twelve matches of the type known as Bengal Lights. | Sixty-two paisa per gross of boxes.                          |
| (3) All other matches.   | Fifty paisa for every 1440 matches or fraction thereof.      |

Item No.	Description of goods	Rate of duty
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## SECTION VII

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

32. Cellophane, Plastic and Resin Materials *10 per cent ad valorem.*

...

- (1) Cellophane and all plastic materials and synthetic or artificial resins, and all products made wholly or partly of plastic materials or synthetic or artificial resins not otherwise specified.
- (2) Radio and Transistor cabinets made wholly or partly of plastic materials or synthetic or artificial resins-
  - (a) Large size ... ... Taka five per piece.
  - (b) Medium size ... ... Taka three per piece.
  - (c) Small size ... ... Taka two per piece.
- (3) Telephone or intercome instruments made wholly or partly of plastic materials or synthetic or artificial resins. Taka five per piece.

#### **Explanation-**

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

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

### SECTION VIII Leather and Leather goods

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

### SECTION IX Paper, Paperboard and Paper Products

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

Item No.	Description of goods	Rate of duty
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**SECTION X**  
**Textiles and Textile articles.**

39. Cotton yarn, Twist and Thread-

“Cotton yarn, twist and thread” means cotton yarn, twist and thread of any description manufactured either wholly or partly from cotton-

(1) If count, weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label-

- (a) Yarn of count less than 21. ... Sixty paisa per pound.
- (b) Yarn of counts 21 or more but less than 35. Taka one and paisa twenty per pound.
- (c) Yarn of counts 35 or more but less than 48 ... Taka two per pound.
- (d) Yarn of counts 48 or more ... Taka three per pound.

(2) If not covered by sub-item (1) ... 200 *per cent ad valorem*.

(3) Spindles installed in cotton spinning mills. Taka twenty five per spindle per year.

**Explanation-** “Count” means the count of the basic single yarn, and any fraction of a count which is one half or more shall be reckoned as one, while less one-half shall be ignored.

40. Cotton Fabrics-

“Cotton fabrics” means fabrics of any description manufactured either wholly or partly from cotton, and any such fabric processed in any manner.

I. Grey (unprocessed) fabrics-

(a) If retail price is legibly printed or woven on the selvedge or border of every linear yard-

- (i) Superfine fabrics ... ... Eighty paisa per square yard.
- (ii) Fine fabrics ... .... Fifty paisa per square yard.
- (iii) Medium fabrics ... .... Twenty paisa per square yard.

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

**Explanation-**

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

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

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

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

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

47. Glass and Glassware, all sorts ... *Ten per cent ad valorem.*

**SECTION XII**  
**Precious Metals**

48. Gold and Silver and products thereof-

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

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

49. Metal containers, all sort, whether made wholly or partly of metal, and parts thereof. *10 per cent ad valorem.*

50. Mild Steel Products-

Mild steel products all sorts, including bars, rods, coils, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections. Such rate, not exceeding eighty *per cent ad valorem* as may be fixed by the Government by notification in the *official Gazette*, and different rates may be fixed with reference to different conditions and circumstances.

51. Steel ingots-

“Steel Ingots” means the product obtained by processing iron or, pig iron or iron scrap or any other ferrous raw materials, whether cast into a mould in any shape or form or whether used in molten or semi-finished state for the manufacture of rolled or forged or formed steel products.

Taka fifty per ton.

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

#### SECTION XIV **Machinery, electrical and mechanical equipments, apparatus and appliances.**

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

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

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

**SECTION XV**  
**Sound Recorders and Reproducers.**

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

**SECTION XVI**  
**Miscellaneous manufactured Articles.**

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

**PATR II**  
**Services rendered by Hotels and Restaurants.**

- (1) Hotels and Restaurants which do not serve alcoholic drinks nor exhibit floor shows.  
All services, facilities and utilities including accommodation, catering, supplies and merchandise provided or rendered by a hotel or a restaurant.
  - (a) the rent of which per day per room Nil does neither exceed Taka 5.00 nor the annual gross sale including rent exceeds Taka 50,000.

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

#### **Explanation-**

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

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

**THE THIRD SCHEDULE**  
**[See Article 9]**

**PART I**  
**Rates of Income Tax**

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

Rates.

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

Rates.

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

Provided that-

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

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

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

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

## Rates.

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

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

- (1) On the total income, excluding such part thereof as consists of any dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies but including such part of the total income as is equal to the undistributed income of such company.      *30 per cent* of such income.
- (2) On such part of the total income as represents the undistributed income of such company.      *15 per cent* of such income.

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

## Rates

- (1) On the total income, excluding such part thereof as consists of any dividend, bonus or bonus shares to which sub-paragraph (2) or (3) of paragraph A of Part II applies but including such part of the total income as represents the undistributed income of such company.      *30 per cent* of such income.
- (2) On such part of the total income as represents the undistributed income of such Company.      *25 per cent* of such income.

E. In the case of every Company-

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

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

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

## **PART II Rates of Super Tax**

### A. In the case of a Company-

Rates.

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

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

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

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

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

(1) engaged in-

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

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

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

Rates.

(a) where such dividends are received by a public company and are declared and paid by a company formed and registered in Bangladesh under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act, in respect of the share-capital issued, subscribed and paid after the fourteenth day of August, 1947.

*15 per cent* of such amount.

(b) In other cases ... ... *20 per cent* of such amount.

(3) On the whole of the amount representing the face value of any bonus shares or the amount of any bonus issued by the Company to its shareholders with a view to increasing its paid-up capital-

(a) Where a Company which issues bonus shares or bonus, as the case may be, is a public company. *15 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 the case of every registered firm-

(1) Where the total income does not exceed Taka 15,000.

Nil.

(2) Where the total income exceeds Taka 15,000 but does not exceed Taka 30,000.

*5 per cent* of the amount exceeding Taka 15,000.

(3) Where the total income exceeds Taka 30,000 but does not exceed Taka 60,000.

Taka 750 plus *10 per cent* of the amount exceeding Taka 30,000.

(4) Where the total income exceeds Taka 60,000 but does not exceed Taka 1,00,000.

Taka 3,750 plus *20 per cent* of the amount exceeding Taka 60,000.

(5) Where the total income exceeds Taka 1,00,000.

Taka 11,750 plus *30 per cent* of the amount exceeding Taka 1,00,000.

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

**THE FOURTH SCHEDULE**  
*(See Article 13]*  
**Scale**

**PART I**

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

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

**PART II**

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