

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

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

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

Amendments of
Act X of 1950

- (1) in section 25A,-

- (a) in clause (3), in the proviso *for* the words “Ten lakh Taka” the words “Twenty lakh Taka” shall be *substituted*; and
- (b) *after* clause (10) and the proviso thereto the following new clause shall be *added*, namely:-
- “(11) Unit Certificates issued by the Investment Corporation of Bangladesh up to the value of Taka two lakh if held continuously for a period of three years by the deceased person.”; and

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

aTHE SCHEDULE

(See section 4)

Rates of Estate Duty

Rate.

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

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

Amendments of
Act III of 1951

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

- (1) in section 2, in clause (11), the words “a person engaged in the business of purchasing and selling articles made wholly or partly of gold or silver” shall be *omitted*;
- (2) in section 3,-
 - (a) in sub-section (1),-
 - (i) *for* clause (a) the following shall be *substituted*, namely:-
“(a) such goods or class of goods as the Board may, by notification in the *official Gazette*, specify in this behalf which are manufactured or produced in taxable territories, payable by the manufacturer or producer.”;
 - (ii) clause (aa) shall be *omitted*;
 - (b) *for* sub-section (2) the following shall be *substituted*, namely:-
“(2) The tax shall be-
 - (i) in the case of goods falling under clause (a) of sub-section (1), at a rate not exceeding twenty per cent of the value of the goods as mentioned against the goods specified in the notification issued in pursuance of the said clause;
 - (ii) in the case of goods falling under clause (b) or clause (d) of sub-section (1) at the rate of twenty per cent on the value of the goods.”;
 - (c) in sub-section (3), in clause (i) the words, brackets and letters “or clause (aa)” shall be *omitted*;
 - (d) in sub-section (4), the commas, brackets and letters “, (aa),” shall be *omitted*;
- (3) in section 12, the words, brackets and letters “and clause (aa)” shall be *omitted*; and

(4) the Schedule shall be *omitted*.

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

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

æ8. Penalty for default in payment of tax- If any person, on being served with a notice of demand for the payment of the Urban Immovable Property Tax in the manner provided in section 7, wilfully fails to pay, within the period mentioned in the notice, the tax due, such tax and a sum, by way of penalty, not exceeding the tax remaining unpaid shall be recoverable from the assessee as a public demand.”.

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

æTHE SCHEDULE

(See section 3)

Rate of tax.

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

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

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

Amendments of Act XIV of 1963

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

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

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

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

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

æTHE SCHEDULE

(See section 3)

Rates of Gift Tax

Rate.

- | | |
|---|----------------------------|
| 1. On the first Taka two lakh of the value of all taxable gifts. | 5 per cent. |
| 2. On the next Taka three lakh of the value of all taxable gifts. | 7 $\frac{1}{2}$ per cent. |
| 3. On the next Taka five lakh of the value of all taxable gifts. | 10 per cent. |
| 4. On the next Taka ten lakh of the value of all taxable gifts. | 12 $\frac{1}{2}$ per cent. |
| 5. On the next Taka fifteen lakh of the value of all taxable gifts. | 15 per cent. |
| 6. On the balance | 20 per cent.,” |

Amendments of
Act XV of 1963

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

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

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

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

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

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

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

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

æTHE SCHEME

(See section 3)

Rates of Wealth-tax

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

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

11. In the Customs Act, 1969 (IV of 1969), in the First Schedule, against Tariff Heading 85.04 in column (1), in column (3), *for the figure æ125%*” occurring twice the figure *æ150%*” shall be *substituted* in both the places. Amendment of
Act IV of 1969

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

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

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

Income-tax

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

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

- (a) where the total income of an assessee, not being a company, includes any income chargeable under the head “Salaries” or any income chargeable under the head “interest on Securities”, the income-tax payable by the assessee on that part of his total income which consists of such inclusion shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Finance Act, 1980 (XXIII of 1980) on his total income the same proportion as the amount of such inclusion bears to his total income; and
- (b) where the total income of a company includes any profits and gains from Life Insurance business, the income-tax payable by the company shall be reduced by an amount equal to 12.5 per cent of that part of its total income which consists of such inclusion.

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

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

- (4) (a) In making any assessment for the year beginning on the first day of July, 1981, where the total income of an assessee other than a company not registered in Bangladesh, includes any profits and gains derived from the export of goods out of Bangladesh, income-tax payable by him in respect of such profits and gains shall, subject to the provisions of clauses (b) and (c), be reduced by an amount computed in the manner specified hereunder:-

	Amount
(i) Where the goods exported abroad had not been manufactured by the assessee who exported them:	30 per cent of the income-tax attributable to export sales.
(a) and where the export sales during the relevant year exceed the export sales of the preceding year:	<i>plus</i> an additional 1 per cent for every increase of 10 per cent in export sales over those of the preceding year, subject to an overall maximum of 40 per cent.
(b) and where the export sales during the relevant year do not exceed the export sales of preceding year:	<i>minus</i> 1 per cent for every decrease of 10 per cent in export sales from those of the preceding year, subject to an overall minimum of 20 per cent.
(ii) where the goods exported had been manufactured by the assessee who had exported them:	
(a) where the export sales do not exceed 10 per cent of the total sales:	Nil.
(b) where the export sales exceed 10 per cent but do not exceed 20 per cent of the total sales:	30 per cent of the income-tax attributable to export sales.
(c) where the export sales exceed 20 per cent but do not exceed 30 per cent of the total sales:	40 per cent of the income-tax attributable to export sales.
(d) where the export sales exceed 30 per cent of the total sales:	50 per cent of the income-tax attributable to export sales.
(b) Nothing contained in clause (a) shall apply in respect of the following goods or class of goods, namely:-	
(i) tea;	
(ii) raw jute;	
(iii) jute manufacture;	

- (iv) raw hides and skin and wet-blue leather;
 - (v) such other goods as may be notified by the National Board of Revenue from time to time.
- (c) The National Board of Revenue may make rules providing for the computation of profits and the tax attributable to export sales and for such other matters as may be necessary to give effect to the provisions of this sub-section.
- (5) In cases to which section 17 of the Income-tax Act, 1922 (XI of 1922), applies the tax chargeable shall be determined as provided in that section but with reference to the rates imposed by sub-section (1), and in accordance, where applicable, with the provisions of sub-section (2).
- (6) For the purpose of making deduction of tax under section 18 of the Income-tax Act, 1922 (XI of 1922), the rates specified in the Third Schedule shall apply as respects the year beginning on the first day of July, 1981, and ending on the thirtieth day of June, 1982.
- (7) For the purposes of this section and of the rates of tax imposed thereby, the expression "total income" means total income as determined for the purposes of income-tax in accordance with the provisions of the Income-tax Act, 1922 (XI of 1922).

THE FIRST SCEDULE
(See section 2)

SCHEDULE I
Ad valorem Fees

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

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

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

Number	Proper fees
4. An application presented to any Civil Court for setting aside of a sale in execution of a decree under the provisions of the Code of Civil Procedure, 1908, or The State Acquisition and Tenancy Act, 1950 or an application presented to a Certificate Officer for, setting aside a sale in execution of a certificate under the provision of the Public Demands Recovery Act, 1913.	For every five hundred Taka, or part thereof, on the value of the property sold. Taka 1.00
5. Application for review of judgement, if presented before the ninetieth day from the date of decree	.. A fee in the same scale as prescribed in Article 2 above.
6. Copy or translation of a judgement or order not being, or having the force of, a decree	When such judgement or order is passed by any Civil Court other than the High Court Division, or by the presiding officer of any Revenue Court or Office, or by any other Judicial or Executive Authority- <ul style="list-style-type: none"> (a) If the amount or value of the subject-matter is fifty or less than fifty Taka, Taka 1.00 (b) If such amount or value exceeds fifty Taka, Taka 1.50 When such judgement or order is passed by the High Court Division. Taka 3.00
7. Copy of a decree or order having the force of a decree	When such decree or order is made by any Civil Court other than the High Court Division, or by any Revenue Court- <ul style="list-style-type: none"> (a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty Taka, Taka 1.00

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

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

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

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

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

SCHEDULE I

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

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

SCHEDULE II

FIXED FEES

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

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

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

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

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

THE SECOND SCHEDULE

(See section 5)

æFIRST SCHEDULE

(See section 3)

PART I

GOODS

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

SECTION I

Vegetable Products, Fats and Oils

01.01	Betel nuts	Twelve poisha per pound.
01.02	Coffee	Twenty-five per cent <i>ad valorem</i> .
01.03	Tea-	
	(1) Tea not falling under sub-item (2) ..	Taka one per pound.
	(2) Packed tea, that is to say, tea packed in any kind of package, container or bag for sale to consumers-	
	(i) if retail price and weight are legibly, prominently and indelibly printed on each package, container or bag	Such rate not exceeding thirty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i>
01.04	Vegetable non-essential oils-	
	Vegetable non-essential oils, all sorts, excluding vegetable product covered by item 01.05	Taka five per cwt.
01.05	Vegetable products-	
	æVegetable product” means any vegetable oil or fat, which either by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption.	

Item No.	Description of goods.	Rate of duty.
1	2	3
	(1) If packed in containers on which the retail price and the quantity are legibly, prominently and indelibly printed	Such rate not exceeding Taka sixty per cwt. as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .

SECTION II

Prepared Foodstuffs, Beverages and Tobacco

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

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

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) Cigarettes manufactured manually, that is, without any mechanical aid whatsoever	Such rate not exceeding Taka forty per thousand cigarettes as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(3) Smoking mixtures for pipes and cigarettes	Taka twelve per pound.
	(4) Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes	Such rate not exceeding Taka two and fifty poisha per pound as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(5) Chewing tobacco commonly known as "Zarda"	Taka five per pound.

SECTION III

Mineral Products, Fuels, Lubricants and Related Materials

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

Item No.	Description of goods.	Rate of duty.
1	2	3
	(d) possesses a viscosity of one hundred seconds or more by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer.	
	<i>Explanations.-</i> In this item,-	
	(1) "æmineral oil" means an oil consisting of a single liquid hydrocarbon or a liquid mixture of hydrocarbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise;	
	(2) "æflashing point" shall be determined in accordance with tests specified in this behalf in the rules made under the Petroleum Act, 1934 (XXX of 1934);	
	(3) "æflame height" shall be determined in the apparatus known as the smoke point lamp in the manner laid down in this behalf by the Government.	
03.06	High speed diesel oil and vaporising oil, that is to say, any mineral oil (excluding mineral colza oil and turpentine substitute) which has its flashing point at or above seventy-six degrees of Fahrenheit's thermometer and satisfies either of the following requirements, namely:-	Taka one and thirty-five poisha per imperial gallon.
	(a) the oil has a flame height of ten millimetres or more but less than eighteen millimetres; or	
	(b) the oil has a flame height of less than ten millimetres, but has a viscosity of less than fifty seconds by Redwood I viscometer at one hundred degrees of Fahrenheit's thermometer, and contains less than one quarter of one per cent by weight of any bituminous substances.	
03.07	Diesel oil, not otherwise specified, that is to say, any mineral oil which-	Eighty-four poisha per imperial gallon.
	(a) has its flashing point at or above one hundred and fifty degrees or Fahrenheit's thermometer,	

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

Item No.	Description of goods.	Rate of duty.
1	2	3
Lubricating oils, all sorts-		
	(1) if retail price and quantity are legibly, prominently and indelibly printed on every container containing lubricating oil	Such rate not exceeding eighty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(2) if not covered by sub-item (1) ..	Two hundred per cent <i>Ad valorem</i> .
03.14	Naptha and other such petroleum products ..	Eighty per cent <i>ad valorem</i> .
03.15	Asphalt-	Taka one thousand two hundred and fifty per ton.
	æAsphalt" 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.	
03.16	Petroleum products, not otherwise specified ..	Fifty per cent <i>ad valorem</i> .

SECTION IV

Products of Chemical and Allied Industries

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

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

Item No.	Description of goods.	Rate of duty.
1	2	3
	(i) if retail price and weight are legibly, prominently and indelibly printed on every container or package.	Twenty per cent of the retail price.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
	(2) Soap other than soap falling under sub-item (1)-	
	(i) if weight and retail price are legibly, prominently and indelibly printed on the outer wrapper or package or container of soap or is legibly and prominently embossed on soap which is sold unwrapped or unpacked	Such rate not exceeding fifty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .
04.06	Soda Ash	Taka one hundred and fifty per ton.
04.07	Matches-	
	æMatches" include a firework in the form of a match, and where a match stick has more heads than one capable of being ignited by striking, each such head shall be deemed to be a match.	
	(1) Matches in boxes or booklets containing on an average-	
	(i) not more than forty matches ..	Taka two per gross of boxes or booklets.
	(ii) more than forty but not more than fifty matches	Taka two and fifty poisha per gross of boxes or booklets.
	(iii) more than fifty, but not more than sixty matches	Taka three per gross of boxes or booklets.
	(iv) more than sixty but not more than eighty matches.	Taka four per gross of boxes or booklets.
	(2) Matches in boxes containing on an average not more than twelve matches of the type known as Bengal Lights.	Sixty-two poisha per gross of boxes.
	(3) All other matches	Fifty poisha for every one thousand four hundred and forty matches or fraction thereof.

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

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

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

SECTION VI Leather and Leather Goods

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

SECTION VII Paper, Paper Board and Paper Products

07.01	Paper, all sorts	Such rate not exceeding twenty per cent <i>ad valorem</i> as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
07.02	Paper board, all sorts	Such rate not exceeding twenty per cent <i>ad valorem</i> as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
07.03	Packaging materials of Paper and paper board	Five per cent <i>ad valorem</i> .
07.04	Bank cheques, all sorts	Twenty-five poisha per cheque.

SECTION VIII
Textiles and Textile Articles

Item No.	Description of goods.	Rate of duty.
1	2	3
08.01	Cotton yarn, twist and thread- æCotton yarn, twist and thread” mean cotton yarn, twist and thread of any description manufactured dither 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- <ul style="list-style-type: none"> (a) yarn of counts less than 21 .. Sixty poisha per pound. (b) yarn of counts 21 or more but less than 35 Take one and twenty poisha 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) .. Two hundred per cent <i>ad valorem</i> . <i>Explanation.-</i> In this item, æcount” means the count of the basic single yarn and any fraction of a count which is one-half or more shall be reckoned as one, while less than one half shall be ignored.	
08.02	Cotton fabrics.- æCotton fabrics” means fabrics of any description manufactured either wholly or partly from cotton, or cotton yarn and any such fabric processed in any manner. <ul style="list-style-type: none"> (1) Grey (unprocessed) fabrics- <ul style="list-style-type: none"> (i) super fine fabrics Eighty poisha per square yard. (ii) Fine fabrics Fifty poisha per square yard. (iii) Medium fabrics Twenty poisha per square yard. (iv) Coarse fabrics Ten poisha per square yard. (v) Drill, tapestry, curtain fabrics, bed covers and table covers Fifty poisha per square yard. (2) Processed fabrics- <ul style="list-style-type: none"> (i) Calendered, bleached, dyed and/or raised fabrics Five poisha per square yard. 	

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

Explanation.- In this item,-

- (1) æGrey (unprocessed) fabrics” means fabrics which have undergone no process of any kind after weaving or knitting or fabrication;
- (2) æSuperfine fabrics” means fabrics of which the average count of yarn is 48s or more;
- (3) æFine fabrics” means fabrics in which the average count of yarn is 35s or more but less than 48s;
- (4) æMedium fabrics” means fabrics in which the average count of yarn is 21s or more but less than 35s;
- (5) æCoarse fabrics” means fabrics in which the average count of yarn is less than 21s;
- (6) æDrill, tapestry, curtain fabrics, bed covers and table covers” means fabrics commonly known as such, made from yarn of any count;
- (7) æCount” means count of yarn;
- (8) For the purposes of determining the average count of æyarn”-
 - (a) yarn used in the borders of selvedges shall be ignored;
 - (b) for multiple fold yarn, the count of the basic single yarn shall be taken and the number of ends per inch in the reed or the number of picks per inch, as the case may be, shall be multiplied by the number of plies in the yarn;
 - (c) the average count shall be obtained by applying the following formula namely:-

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

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

Item No.	Description of goods.	Rate of duty.
1	2	3
	(ii) if not covered by clauses (i) ..	Two hundred per cent <i>ad valorem</i> .
(4)	woollen fabrics not otherwise specified-	
	(i) if retail price is legibly printed or woven on the selvedge or border of any linear yard	Such rate not exceeding thirty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(ii) if not covered by clause (i) ..	Two hundred per cent <i>ad valorem</i> .

SECTION IX

Glass and Glassware, Chinaware and Porcelain ware and Bricks.

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

SECTION X

Metals and Articles thereof

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

Item No.	Description of goods.	Rate of duty.
1	2	3
10.02	Metal containers, all sorts, whether made wholly or partly of metal and parts thereof	Thirty per cent <i>ad valorem</i> .
10.03	Mild Steel products- Mild steel products, all sorts, including bars, rods, coils, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling and all other rolled, forged, formed or extruded shapes and sections.	Such rate not exceeding eighty per cent <i>ad valorem</i> as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
10.04	Steel ingots- “Steel ingots” means the product obtained by processing iron or pig iron or iron scrap or any other ferrous raw materials, whether cast into a mould in any shape or form or whether used in molten or semi-finished state for the manufacture of rolled or forged or formed steel products.	Taka fifty per ton.
10.05	Stainless Steel- Products of stainless steel, made wholly or partly of stainless steel, all sorts, and parts thereof, including cutlery	Ten per cent <i>ad valorem</i> .
10.06	Steel furniture and fixtures- Steel furniture, all sorts, including fittings and fixtures made wholly or partly of steel and parts thereof, including frames for doors, windows and ventilators and balustrades	Ten per cent <i>ad valorem</i> .
10.07	Aluminium fittings and fixtures made wholly or partly of aluminium and parts thereof, including doors, windows, ventilators or their frames and balustrades	Twenty per cent <i>ad valorem</i> .

SECTION XI

Machinery, Electrical and Mechanical Equipments, Apparatus and Appliances.

- 11.01 Electric batteries and parts thereof-
- (1) Storage batteries-
- (i) if retail price is legibly, prominently and indelibly printed in each battery Twenty-five per cent of the retail price.

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

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

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

SECTION XII**Miscellaneous Manufactured Articles.**

12.01	Gramophone records—	
	(1) If the retail price is legibly, prominently and indelibly printed on each disc.	Such rate not exceeding forty per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with reference to different conditions and circumstances.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .
12.02	Mechanical lighters	Taka three per lighter.
	a“Mechanical lighter” means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a factory in incomplete state or requiring for its completion the addition of a flint.	
12.03	Footwear, all sorts—	
	(1) If the retail price is legibly, prominently and indelibly printed or embossed on each product.	Such rate not exceeding twenty-five per cent of the retail price as may be fixed by the Government by notification in the <i>official Gazette</i> and different rates may be fixed with referent to different conditions and circumstances.
	(2) If not covered by sub-item (1) ..	Two hundred per cent <i>ad valorem</i> .

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

PART II
SERVICES

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

SECTION XIII

13.01 Services rendered by hotels and restaurants-

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

*Explanation.-*In this item,-

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

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

Explanation.- In this item-aServices rendered by banks” shall mean the services rendered by a bank by way of any transaction relating to withdrawal from bank accounts by cheque or otherwise.”.

THE THIRD SCHEDULE

(See section 15)

Rates of Income-tax

A. In the case of very individual, Hindu undivided family, unregistered firm, an association of persons and every artificial juridical person referred to in clause (9) of section 2 of the Income-tax Act, 1922 (XI of 1922), and being a case to which paragraph B applies-

Rates.

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

Provided that-

- (i) no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempted under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922), does not exceed Taka 15,000; and
- (ii) the income-tax payable shall in no case exceed-
 - (a) the amount by which the total income exceeds Taka 15,000, or
 - (b) the amount representing sixty per cent of the total income, which ever amount is the less:

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

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

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

B. In the case of every company and local authority and in every case in which, under the provisions of the Income-tax Act, 1922 (XI of 1922), income-tax is to be charged at the maximum rate-

Rates.

- | |
|--|
| <ul style="list-style-type: none"> (i) on the whole of the total income excluding the amount representing income from dividends from a company having its registered office in Bangladesh- <ul style="list-style-type: none"> (a) In the case of every industrial company .. 50 per cent of such income. (b) in the case of all other companies including banks and financial institutions and local authorities 60 per cent of such income. (c) in the case of a person not being a company who is not resident in taxable territories 30 per cent of such income. |
|--|

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

- | |
|---|
| <ul style="list-style-type: none"> (ii) on the amount representing income from dividends declared and paid by a company formed and registered in Bangladesh under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act of Parliament in respect of the share capital issued, subscribed and paid after the 14th day of August, 1947. 15 per cent |
|---|

C. In the case of every registered firm:-

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

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

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

DECLARATION

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