

THE FIRST SCHEDULE

[See section 3]

“THE FIRST SCHEDULE**Inland Postage Rates**

[See section 7]

LETTERS

For a weight not exceeding one tola	Forty poisha
For every tola or fraction thereof exceeding one tola		Forty poisha

POSTCARDS

Single	Twenty-five poisha
Reply	Fifty poisha

BOOK PACKETS CONTAINING PRINTED BOOKS ONLY

For the first five tolas or fraction thereof	..	Twenty-five poisha
For every additional two and half tolas or fraction thereof in excess of five tolas.		Twenty-five poisha

BUSINESS REPLY ENVELOPES

For a weight not exceeding one tola	Fifty poisha
For every tola or fraction thereof exceeding one tola	..	Fifty poisha

BUSINESS REPLY CARDS

For a single card	Twenty-five poisha
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INLAND AEROGRAMME

Inland Aerogramme	Fifty poisha
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THE SECOND SCHEDULE

[See section 8]

A. Amendments 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 column (1) of the Table below, for the entries relating to the "Name of article" and "Rate of duty" the corresponding entries in columns (2) and (3) of the Table shall be *substituted*.

TABLE

Heading No.	Name of article.	Rate of duty.
(1)	(2)	(3)
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	125% <i>ad val.</i>
09.05	Vanilla	125% <i>ad val.</i>
09.06	Cinnamon and cinnamon tree flowers	125% <i>ad val.</i>
09.07	Cloves (whole fruit, cloves and stems)	125% <i>ad val.</i>
09.08	Nutmeg, mace and cardamoms ..	125% <i>ad val.</i>
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	125% <i>ad val.</i>
09.10	Thyme, saffron and bay leaves; other spices ..	125% <i>ad val.</i>
12.07	Plants and parts (including seeds and fruits) 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 5.00 per lb.
	D. Other	25% <i>ad val.</i>

Heading No.	Name of article.	Rate of duty.
(1)	(2)	(3)
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinker :	
	A. Portland cement excluding coloured and white Portland cement.	Taka 45.00 per ton.
	B. White Portland cement	140% <i>ad val.</i>
	C. Other	115% <i>ad val.</i>
63.01	Clothing, clothing accessories, travelling rugs and blankets, house-hold linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings.	125% <i>ad val.</i>
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks :	
	A. Blanks	110% <i>ad val.</i>
	B. Sewing needles	100% <i>ad val.</i>
	C. Other	115% <i>ad val.</i>
74.19	Other articles of copper :	
	A. Needles and pins :	
	(i) Hair pins, curling pins and curling grips ..	150% <i>ad val.</i>
	(ii) Other	125% <i>ad val.</i>
	B. Doors, window frames and other structural parts.	125% <i>ad val.</i>
	C. Containers for the conveyance or packing of goods	125% <i>ad val.</i>
	D. Other articles :	
	(i) Casting or forging in the rough state ..	75% <i>ad val.</i>
	(ii) Other	150% <i>ad val.</i>

Heading No.	Name of article.	Rate of duty.
(1)	(2)	(3)
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles :	
	A. Sewing machines, electrically operated, requiring for their operation less than one quarter of one brake horse-power; furniture specially designed for such machines ..	75% <i>ad val.</i>
	B. Sewing machines worked by manual labour; furniture specially designed for such machines	50% <i>ad val.</i>
	C. Sewing machine needless	100% <i>ad val.</i>
	D. Other	50% <i>ad val.</i>
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches:	
	A. Watches specially designed for the use of the blind	Free.
	B. Other	150% <i>ad val.</i>
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	150% <i>ad val.</i>
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	150% <i>ad val.</i>
91.07	Watch movements (including stop-watch movements), assembled :	
	A. Movements suitable for articles capable of indicating the time of day	150% <i>ad val.</i>
	B. Other movements	150% <i>ad val.</i>
91.08	Clock movements, assembled :	
	A. Movements suitable for articles capable of indicating the time of day	150% <i>ad val.</i>
	B. Other movements	150% <i>ad val.</i>

Heading No.	Name of article.	Rate of duty.
(1)	(2)	(3)
91.10	Clock cases and cases of a similar type for other goods of this Chapter and parts thereof:	
	A. For clocks	150% <i>ad val.</i>
	B. Other	150% <i>ad val.</i>
91.11	Other clock and watch parts	150% <i>ad val.</i>
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:	
	A. Fountain pens; propelling pencils and sliding pencils; parts and fittings thereof ..	100% <i>ad val.</i>
	B. Other	115% <i>ad val.</i>

B. Amendments in the Second Schedule to the Tariff Act, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934), in the Second Schedule,-

(a) *for* Item No. 5 in the first column and the entries relating thereto in the second and third columns the following shall be *substituted*, namely:-

“5. Tea Taka 1.00 per lb.”;

(b) *for* Item No. 7 in the first column and the entries relating thereto in the second and third columns the following shall be *substituted*, namely:-

“7. Skins, raw 10 per cent of the amount which would represent the value for export purposes, were no export duty chargeable thereon.”; and

(c) *after* Item No. 13 in the first column and the entries relating thereto in the second and third columns, the following new Item No. 14 shall be *added*, namely:-

“14. Wet-blue (semi-finished) leather including wet-blue (semi-finished) goat, sheep, lamb and kid skin leather. 10 per cent of the amount which would represent the value for export purposes, were no export duty chargeable thereon.”.

THE THIRD SCHEDULE

[See section 9]

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

In PART I,-

- (1) in SECTION III, in Item No. 8, sub-Item II, *after* entry (3) in the second column and the entries relating thereto in the third column, the following new entry (4) shall be *inserted*, namely:-

“(4) Tobacco waste and dust of cigarette factories as cannot further be used in the manufacture of cigarettes- Such rate, not exceeding Taka 2.50 per 1b., as may be fixed by Government by notification in the *official Gazette*, and different rates may be fixed with reference to different conditions and circumstances”;

(2) in SECTION VII,-

- (A) in Item No. 32 in the first column, in entry (1) in the second column, *after* the words “or artificial resins” occurring for the first time, the words “other than footwear” shall be *inserted*;

- (B) in Item No. 33 in the first column, in entry (1) in the second column, *after* the word “products”, the words “other than footwear” shall be *inserted*;

- (3) in SECTION VIII, against Item No. 35 in the first column, in the second column, *for* the comma and words, “all sorts” the words “other than footwear” shall be *substituted*; and

- (4) in SECTION XVI, *after* Item No. 62 in the first column and the entries relating thereto in the second and third columns, the following new Item No. 63 shall be *added*, namely-

“63. Footwear, all sorts-

- (a) If the retail price is legibly, prominently and indelibly printed or embossed on each product- Such rate, not exceeding 25% of the retail price, as may be fixed by Government by notification in the *official Gazette*, and different rates may be fixed with reference to different conditions and circumstances.

- (b) If not covered by (a) above- 200% *ad valorem*.”.

THE FOURTH SCHEDULE

[See section 16]

PART I**Rates of Income-tax**

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

	Rates.
(1) Where the taxable income does not exceed Taka 1,000.	7½% of the amount.
(2) Where the taxable income exceeds Taka 1,000 but does not exceed Taka 3,000.	Taka 75 plus 5 per cent of the amount exceeding Taka 1,000.
(3) Where the taxable income exceeds Taka 3,000 but does not exceed Taka 5,000.	Taka 175 plus 10 per cent of the amount exceeding Taka 3,000.
(4) Where the taxable income exceeds Taka 5,000 but does not exceed Taka 7,500.	Taka 375 plus 15 per cent of the amount exceeding Taka 5,000.
(5) Where the taxable income exceeds Taka 7,500 but does not exceed Taka 10,000.	Taka 750 plus 20 per cent of the amount exceeding Taka 7,500.
(6) Where the taxable income exceeds Taka 10,000 but does not exceed Taka 15,000.	Taka 1,250 plus 25 per cent of the amount exceeding Taka 10,000.
(7) Where the taxable income exceeds Taka 15,000 but does not exceed Taka 20,000.	Taka 2,500 plus 30 per cent. of the amount exceeding Taka 15,000.
(8) Where the taxable income exceeds Taka 20,000 but does not exceed Taka 30,000.	Taka 4,000 plus 35 per cent of the amount exceeding Taka 20,000.
(9) Where the taxable income exceeds Taka 30,000 but does not exceed Taka 40,000.	Taka 7,500 plus 40 per cent of the amount exceeding Taka 30,000.
(10) Where the taxable income exceeds Taka 40,000 but does not exceed Taka 55,000.	Taka 11,500 plus 45 per cent of the amount exceeding Taka 40,000.

Rates.

- | | |
|--|--|
| (11) Where the taxable income exceeds Taka 55,000 but does not exceed Taka 70,000. | Taka 18,250 plus 50 per cent of the amount exceeding Taka 55,000. |
| (12) Where the taxable income exceeds Taka 70,000 but does not exceed Taka 85,000. | Taka 25,750 plus 55 per cent of the amount exceeding Taka 70,000. |
| (13) Where the taxable income exceeds Taka 85,000 but does not exceed Taka 1,00,000. | Taka 34,000 plus 60 per cent of the amount exceeding Taka 85,000. |
| (14) Where the taxable income exceeds Taka 1,00,000. | Taka 43,000 plus 65 per cent of the amount exceeding Taka 1,00,000 : |

Provided that 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 9,000¹; and the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Tk. 9,000, or (b) the amount representing sixty-five per cent. of the total income, whichever amount is the less.]

Explanation-The expression “taxable income”, as used in this paragraph, means,-

- (a) in the case of an assessee to which sub-section (3) of section 16 of this Ordinance or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;
- (b) in any other case, the total income of an assessee as diminished, by the 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).

¹ The semi-colon (;) was substituted for the full stop (.) and thereafter the words, brackets, figures and letters were added by section 12 of the Finance Ordinance, 1978 (Ordinance No. XXI of 1978).

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

	Rates.
on the total income excluding such part thereof as consists of any dividend, bonus and 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 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.
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PART II

Rates of Super-tax

A. In the case of a company,-

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

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

- (i) a rebate of 5 per cent to such company if it is a public company;
- (ii) a rebate of 15 per cent to such company on so much of income, profits and gains accruing or arising outside the taxable territories to which subsection (4) of section 16 of this Ordinance does not apply as are brought by it into Bangladesh.

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

Rates.

- (a) Where such dividends are received by a public company and are declared and paid by a company formed and registered in Bangladesh under the Companies Act, 1913 (VII of 1913), or a body corporate formed in pursuance of an Act of Parliament, in respect of the share capital issued, subscribed and paid after the fourteenth day of August, 1947. 15 per cent of such amount.
- (b) In other cases 20 per cent of such amount.

- (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,-

Rates.

- (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.

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