

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

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

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

### THE FIRST SCHEDULE

(See section 4)

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

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

**TABLE**

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

**“THE SECOND SCHEDULE**

**(Export Tariff)**

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

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

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

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



**THE SECOND SCHEDULE**

(See section 5)

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

(1) In PART I,-

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

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

(b) in SECTION IV,-

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

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

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

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

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

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

**THE THIRD SCHEDULE**

[See sections 10 and 11]

**PART I****Rates of Income-tax**

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

Rates.

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

## Rates.

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

Provided that no income-tax shall be payable on a total income which before the deduction of the sums, if any, exempted under the first, third and fourth provisos to sub-section (1) of section 7, section 15, section 15A, section 15AA, section 15C, section 15CC, section 15D, section 15E, section 15F, section 15H and section 58F of the Income-tax Act, 1922 (XI of 1922), does not exceed Taka 12,000; and the income-tax payable shall in no case exceed (a) the amount by which the total income exceeds Taka 12,000, or (b) the amount representing sixty per cent of the total income, whichever amount is the less.

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

- (a) in the case of an assessee to which sub-section (3) of section 10 of this Act or clause (a) of sub-section (1) of section 17 of the Income-tax Act, 1922 (XI of 1922), applies, the total income;

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

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

Rates.

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

C. In the case of every company-

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

Nil.

## PART II

### Rates of Super-tax

A. In the case of a Company,-

Rates.

- (1) (a) Where the total income excluding income to which paragraph C of part I applies, does not exceed Taka 1,50,000.

Nil.

- (b) Where the total income excluding income to which paragraph C of Part I applies, exceeds Taka 1,50,000 25 per cent of the amount exceeding Taka 1,50,000.

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

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

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

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

Rates.

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

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

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

### PART III Rates of Surcharge

#### A. In the case of every company-

	Rates.
(i) Where total income exceeds Taka 50,000 but does not exceed Taka 1,00,000.	7½ per cent of the income-tax and super-tax payable under the Income-tax Act, 1922 (XI of 1922).

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

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

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

B. In the case of every other person-

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

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

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

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

#### DECLARATION

Under the provisions of section 3 of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), it is hereby declared that it is expedient in the public interest to give clauses 4 and 5 of this Bill immediate effect.

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