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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

NATIONAL BOARD OF REVENUE

(Foreign Travel Tax)

NOTIFICATION

Dhaka, the 30th March, 1985

No. S.R.O. 152-L/85.—In exercise of the powers conferred by rule 3A of the Foreign Travel Tax Rules, 1980, the National Board of Revenue is pleased to make the following amendment in the National Board of Revenue Notification No. S.R.O. 341-L/84, dated the 17th July, 1984, namely :—

In the aforesaid notification, under the heading "Land Route", under the sub-heading "Sonali Bank", *after* serial No. 32, the following shall be *added*, namely:—

"33. Dilkusha Branch, Dhaka.

34. Sadarghat Branch, Dhaka.

35. Elephant Road Branch, Dhaka.".

MD. SYEDUL HOQUE CHOWDHURY
Member (Taxes).

(2423)
Price : 75 Paisa

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MINISTRY OF FINANCE

Internal Resources Division

(*Customs*)

NOTIFICATION

Dhaka, the 30th March, 1985

No. S.R.O. 153-L/85/Cus.—In exercise of the powers conferred by section 25(7) of the Customs Act, 1969 (IV of 1969), the Government is pleased to make the following amendment in this Division's notification No. S.R.O.483-L/84/870/Cus., dated the 10th November, 1984, namely :—

In the aforesaid Notification, the words and letters "of c. & f. price at Chittagong or Chalna basis" shall be *omitted* and shall be deemed to have been omitted on and from 10th November, 1984.

By order of the President

A. S. RASHEED
Joint Secretary.

NATIONAL BOARD OF REVENUE

(Customs)

NOTIFICATION

Dhaka, the 30th March, 1985

No. S.R.O. 154-L/85/914/Cus.—In exercise of the powers conferred by section 219 of the Customs Act, 1969(IV of 1969), read with item 2 of the Third Schedule to the said Act and section 5A of the Sales Tax Ordinance, 1982 (XVIII of 1982), the National Board of Revenue is pleased to make the following rules, namely :—

THE EXPORT-ORIENTED GARMENTS INDUSTRIES (TEMPORARY IMPORTATION) RULES, 1985.

1. (1) These rules may be called The Export-Oriented Garments Industries (Temporary Importation) Rules, 1985.

(2) They shall come into force on the 31st March, 1985.

2. The management of an export-oriented garment industry, having licensed private warehouse, shall be authorised to take delivery without payment of the customs duties and other taxes chargeable on the goods imported for manufacture of garments for subsequent export, subject to the following conditions, namely :—

(a) the importer-*cum*-manufacturer shall furnish a copy of the buyer's letter of credit and contract or purchase order while submiting the bill of entry and other shipping documents relating to the consignment under clearance and the invoice of the consignment shall bear the buyer's letter of credit number;

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(b) the appropriate officer of Customs shall, on fulfilment of the conditions laid down in clause (a), finalise assessment of duty and allow delivery of the consignment without payment of customs duties and other taxes chargeable on the goods.

3. (1) The management of an export-oriented garment industry shall be issued with two Passbooks (one original and one duplicate) in Form A by each of the customs station from where import or export of the goods shall take place.

(2) The original of the Passbook (white cover-page) shall be retained by the issuing customs-station and the duplicate (light green cover-page) shall be given to the management of the export-oriented garment industry.

(3) Each time an import or export takes place, relevant particulars of the consignment shall be recorded in both the copies of the Passbook by an officer of customs not below the rank of an Appraiser or Inspector and authenticated by the Principal Appraiser or Superintendent of Customs and the management of the industry shall produce the duplicate Passbooks to any officer of Customs deputed for the purpose of inspection of the same.

4. For maintaining accounts of imported goods for manufacturing garments by all export-oriented garments industries, formula devised for the purpose in Form B shall be followed and the products which are not covered by the formula, the existing system of accounting through consumption certificate shall continue and it shall be taken as the basis of accountability.

5. If an export-oriented garment industry following the formula specified in Form B can save fabric even after manufacturing and exporting the requisite number and type of garments, it shall have the option to sell such excess fabric in the form of fents or fabric in length, as the case may be, in the local market on payment of applicable customs duty and sales tax after obtaining prior permission from the Collector of Customs of the warehousing station or use such excess fabric for manufacturing garments for subsequent export.

6. The authorised officers of customs shall carry out periodic inspection of the export-oriented garments industries manufacturing units and ascertain the quantity of goods imported, exported and stock-in-hand and shall record his observations in the space earmarked for this purpose in the duplicate Passbook and shall also forward a detailed inspection report to the Collector of Customs with seven days from the date of inspection.

7. The management of the export-oriented garment industry shall continue to comply with all the provisions of the Standing Orders issued by the Collectors of Customs from time to time in connection with export-oriented, garments industries.

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FORM-A – *Contd.*

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

জাতীয় রাজস্ব বোর্ড

রপ্তানীমুখী পোষাক শিল্পের পাশ বই (আমদানী ও রপ্তানী)

১। শিল্প প্রতিষ্ঠানের নাম—

২। ঠিকানা—

৩। পাশ বই নম্বর—

৪। শিল্প পরিদপ্তরের রেজিষ্ট্রেশন নম্বর—

৫। বন্ডেড ওয়ার হাউস লাইসেন্স নম্বর—

৬। উৎপাদন শুরু (তারিখ)—

৭। সংশ্লিষ্ট ব্যাংকের নাম—

৮। পাশ বই পৃষ্ঠা সংখ্যা—

৯। ব্যবস্থাপনার পক্ষে স্বাক্ষর—

১০। প্রদানকারী শুল্ক কর্মকর্তার স্বাক্ষর—

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পার্শ্ব বই পৃষ্ঠা—

রপ্তানীমুখী পোষাক শিল্পের নাম—

আমদানী তথ্য (কাপড়) (মিটার/পরিমাণ)

বিল/এন্ট্রি নম্বর ও তারিখ	এল,সি নং ও তারিখ	কাপড় (মিটার)			বণ্ড নম্বর ও তারিখ	মূল্য ইউ,এস ডলার	এ্যাপ্রেইজার/পরিদর্শক (স্বাক্ষর)	প্রধান এ্যাপ্রেইজার সুপারিনটেনডেন্ট (স্বাক্ষর)	মন্তব্য
		কাপড়ের বিবরণ	প্রস্থ	বোট কাপড়					
১	২	৩	৪	৫	৬	৭	৮	৯	১০

পরিদর্শকের মন্তব্য—

তারিখ—

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FORM-A—*Concld.*

পাশ বই পৃষ্ঠা—

রপ্তানীমুখী পোষাক শিল্পের নাম—

রপ্তানী তথ্য (সংখ্যায়)।

বিল অফ এক্সপোর্ট নং ও তারিখ।	বণ্ড নং ও তারিখ	রপ্তানী সংখ্যা	অনুমোদিত ফর্মুলা অনুযায়ী ব্যবহৃত মোট কাপড় (মিটার)।		রপ্তানী মোট মূল্য ইউ,এস,ডলার।	এ্যাপ্রাইজার পরিদর্শক।	প্রধান এ্যাপ্রাইজার সুপারিনটেনডেন্ট।
		শার্ট/প্যান্ট/ব্লাউজ/হাফ প্যান্ট/অন্যান্য	বিবরণ	পরিমাণ			
১	২	৩	৪	৫	৬	৭	৮

পরিদর্শকের মন্তব্য—

তারিখ—

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FORM-'B'—*Contd.*

FABRIC CONSUMPTION STANDARD FOR THE GARMENT INDUSTRY OF BANGLADESH MARKING LENGTHS OF FABRIC 44/45" WIDTH

(In Dozens)

Item	Sizes	Long sleeve		Short sleeve	
		Solid	Gingham	Solid	Gingham
		yds.	yds.	yds.	yds.
Men's and Boy's Shirts.	Sz. 12M-4T	9·00	9·50	8·00	8·50
	Sz. 4-7	11·25	11·75	9·75	10·00
	Sz. 7-14	14·25	14·75	12·75	13·25
	Sz. 8-18	17·25	17·75	15·25	15·75
	Sz. 8-2-0	18·25	18·75	16·75	17·25
Adult S M L XL or 34-44 or 13·5—17·5 Sz.		22·75	23·25	19·00	19·50

1. The above formula is for marking length of fabrics. For actual consumption 4·5% to the marking length has to be added for process loss.

2. The above formula have been baseed on the fabrics having 44/45" width. If there is a variation of width, the same has to be calculated on the basis of the following formula :

$$\frac{\text{Required quantity of fabrics} \times 45''}{\text{Actual width}}$$

Additional Requirement
(in dozens)

	Adult.	Children.
	yds.	yds.
A. For 100% Cotton special allowance 4% to be added		
B. For each addition pocket	0·33	0·20
C. For each flap	0·10	0·10
D. For placket front-2 pcs.	0·50	0·25
E. For each pair epaulette	0·40	0·35

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FORM-'B'—*Contd.*

MARKING LENGTH OF FABRICS 44/45" WIDTH
(In Dozens)

Item	Sizes	Long sleeve		Short sleeve	
		Solid	Gingham	Solid	Gingham
		yds.	yds.	yds.	yds.
Ladies, Girls	Sz. 0-4	9·0	9·5	8·0	8·5
and Infants	Sz. 4-7	11·5	12·0	10·0	10·5
(WG&I) Blouses	Sz. 7-14	14·5	15·0	13·0	13·5
	Sz. 8-18	17·5	18·0	15·5	16·0
Adult					
Size 34-46 SML		19·0	19·5	17·5	18·0
XL MAMA SML		21·60	22·10	19·5	20·00

1. The above formula is for marking length of fabrics. For actual consumption 4·5% to the marking length has to be added for process loss.

2. The above formula have been based on the fabrics having 44/45" width. If there is a variation width, the same has to be calculated on the basis of the following formula.

$$\frac{\text{Required quantity of fabrics} \times 45''}{\text{Actual width}}$$

Additional requirement (*in dozens*)	Size	
	8-18/20	7-14
	yds.	yds.
A. For front shirring/pleating	0·50	0·30
B. For back shirring/pleating	0·50	0·30
C. For shirred sleeve	0·70	0·50
D. For each additional pocket	0·40	0·30
E. For each pocket flap	0·30	0·25
F. For each pair epaulettes	0·30	0·25

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FORM-'B'—*Contd.*

	Sizes : 4-7 Children		Sizes : 8-18 Medium		Sizes : 14½-17½ Adult	
	Solid 44/45"	Stripe/check 44/45"	Solid 44/45"	Stripe/check 44/45"	Solid 44/45"	Stripe/check 44/45"
Regular long pant	13·10	13·57	18·20	18·75	22·46	22·92
Long pant with 2 patch pocket	13·57	14·04	18·75	19·21	22·92	23·39
Long pant with 2 cross and 2 back pocket with flap.	14·04	14·50	19·21	19·68	23·39	23·86
Long pant with 2 below pocket	13·57	14·04	18·75	19·21	22·92	23·39
Regular short pant	5·61	5·85	7·99	8·45	10·29	10·76
Short pant with 2 patch pocket	6·08	6·32	8·45	8·92	10·99	11·46
Short pant with 2 cross and 2 back pocket with flap.	6·55	6·78	8·92	9·39	11·23	11·70
Short pant with 2 below pocket	6·08	6·32	8·45	8·92	10·99	11·46
Regular long pant with yoke at back	13·57	14·04	18·75	19·21	22·92	23·39
Regular short pant with yoke at back	5·85	6·08	8·22	8·69	10·53	11·23
Regular long pant with half elastic at back	14·50	14·90	19·68	20·62	23·86	24·33
Regular short pant with half elastic at back	6·55	6.78	8·92	9·39	11·23	11·70
Merona long pant	11·23	11·70	16·41	16·87	20·59	21·52

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	Sizes : 4-7 Children		Sizes : 8-18 Medium		Sizes: 14½-17½ Adult	
	Solid 44/45"	Stripe/check 44/45"	Solid 44/45"	Stripe/check 44/45"	Solid 44/45"	Stripe/check 44/45"
Merona short pant	5·61	5·99	7·99	8·45	10·29	10·76
Cyrk long pant	14·04	14·50	19·21	19·92	23·39	24·33
Cyrk short pant	9·36	9·82	11·73	12·20	14·97	15·44
Skirt	22·46	23·39	27·17	28·57	29·94	31·81

1. The above formula is for marking length of fabrics. For actual consumption 4·5% to the marking length has to be added.

2. The above formula have been based on the fabrics having 44/45" width. If there is a variation width the same has to be calculated on the basis of the following formula :

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FORM-'B'—*Concld.*

$$\frac{\text{Required quantity of Fabrics} \times 45''}{\text{Actual width}}$$

Additional Requirement

(*in dozens*)

	Children.	Medium,	Adult.
1. Fabric requirement for each additional patch pocket.	0·50	0·70	0·90
2. Fabric requirement for each inside pocket (the fabric may be linning type or same type of fabric).	0·80	1·00	1·15
3. Fabric requirement for Bond pocket (back pkt.). The fabric may be different type or same type of fabric (fabric for 1·1, and 3 above may be allowed to import as specified in the letter of credit).	0·70	0·90	1·00
4. Fabric requirement for Four front pleats (to be allowed to import if specified in the L/C).	0·75	0·75	0·75

5. For Corduroy cloth special allowance 4% to be allowed.

MD. SHAKHAWAT HOSSAIN
First Secretary (Customs).

NATIONAL BOARD OF REVENUE

(Excise)

ORDER

Dhaka, the 30th March, 1985

No. S.R.O. 155-L/85/131-Excise.—In exercise of the powers conferred by section 12A(2) of the Exercises and Salt Act, 1944 (I of 1944), the National Board of Revenue is pleased to exempt three hundred metric tons of special type of writing paper named as "Lekhok" to be produced in the Khulna Newsprint Mill Ltd. and falling under Item No. 07·01 of the First Schedule to the said Act from the payment of the whole of the duty of excise leviable thereon, provided that—

(i) the *ex*-mill price of the paper shall not exceed taka 19545·45 (Nineteen thousand five hundred forty-five and paisa forty-five) per metric ton;

(ii) the paper shall not be sold in the open market; and

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(iii) the paper shall be sold on allotment of quota to litterateurs of the country by a distribution committee to be formed in accordance with the direction of the National Board of Revenue.

FAISAL AHMED CHOUDHURY
First Secretary (Excise).

[C. No. 1(35)Exc. 5/84(Pt.)]

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