রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বৃহস্পতিবার, জুন ২২, ২০১৭

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
জাতীয় রাজস্ব বোর্ড
(আয়কর)

প্রজ্ঞাপন

তারিখ, ০৭ আষাঢ় ১৪২৪ বঙ্গাব্দ/২১ জুন ২০১৭ খ্রিস্টাব্দ

এস, আর, ও নং ২০৫-আইন/আয়কর/২০১৭।—Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এর নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিয়া এতদ্দারা উহা প্রাক্-প্রকাশ করিল, যথা :—

উপরি-উক্ত Rules এর

(১) rule 16 এর পরিবর্তে নিম্নরূপ rule 16 প্রতিস্থাপিত হইবে, যথা :—

"**16. Deduction of tax from payment to contractors, etc.—**The rate of deduction of income tax under section 52 shall be the following—

(a) subject to clause (b), in case of a payment made under sub-section (1) of section 52, the deduction on payment shall be at the rate specified in the Table-1 below : —

Table-1

Sl. No.	Amount	Rate of deduction of tax
1	Where base amount does not exceed taka 15 lakh	2%
2	Where base amount exceeds taka 15 lakh but does not exceed taka 25 lakh	3%

মূল্য : টাকা ২৪.০০

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Sl. No.	Amount	Rate of deduction of tax
3	Where base amount exceeds taka 25 lakh but does not exceed taka 1 crore	4%
4	Where base amount exceeds taka 1crore but does not exceed taka 5 crore	5%
5	Where base amount exceeds taka 5 crore but does not exceed taka 10 crore	6%
6	Where base amount exceeds taka 10 crore	7%;

(b) the rate of deduction from the following classes of persons shall be at the rate specified in the Table-2 below:—

Table-2

Sl. No.	Amount	Rate of deduction of tax
1	In case of oil supplied by oil marketing companies- (a) Where the payment does not exceed taka 2 lakh (b) Where the payment exceeds taka 2 lakh	 Nil 0.60%
2	In case of oil supplied by dealer or agent (excluding petrol pump station) of oil marketing companies, on any amount	1%
3	In case of supply of oil by any company engaged in oil refinery, on any amount	3%
4	In case of company engaged in gas transmission, on any amount	3%
5	In case of company engaged in gas distribution, on any amount	3%:

Provided that—

(a) the rate of tax shall be fifty percent (50%) higher if the payee does not have a twelve-digit Taxpayer's Identification Number at the time of making the payment;

(b) where the payee or the income of the payee, which is subject to tax at source under section 52, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may on an application made by the payee in this behalf gives a certificate in writing that the payment referred to section 52 for that income year shall be made without any deduction or with deduction at a proportionately reduced rate, as the case may be.";

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(২) rule 17A এর পরিবর্তে নিম্নরূপ rule 17A প্রতিস্থাপিত হইবে, যথা:—

"**17A. Collection of tax from importers.-** For the purpose of making collection of tax under section 53 of the Ordinance, the Commissioner of Customs or any appropriate officer shall collect tax in the case of any import of goods at the following rate:

(a) five percent (5%) on the value of the imported goods in case of import of goods excluding the goods mentioned in clause (b) and clause (c);

(b) two percent (2%) on the value of the imported goods in the case of import of goods specified in the Table-1 below:—

Table-1

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude
2.	27.10	2710.12.11	Motor spirit of H.B.O.C Type
3.	27.10	2710.12.19	Other motor spirits, including aviation spirit
4.	27.10	2710.12.20	Spirit type jet fuel
5.	27.10	2710.12.31	White spirit
6.	27.10	2710.12.32	Naphtha
7.	27.10	2710.12.39	Other
8.	27.10	2710.12.41	J.P.1 kerosene type jet fuels
9.	27.10	2710.12.42	J.P.4 kerosene type jet fuels
10.	27.10	2710.12.43	Other kerosene type jet fuels
11.	27.10	2710.12.49	Other kerosene
12.	27.10	2710.12.50	Other medium oils and preparations
13.	27.10	2710.12.61	Light diesel oils
14.	27.10	2710.12.62	High speed diesel oils
15.	27.10	2710.12.69	Other
16.	27.10	2710.19.11	Furnace oil
17.	27.10	2710.19.19	Other
18.	27.11	2711.12.00	Propane

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Sl. No.	Heading	H.S. Code	Description
19.	27.11	2711.13.00	Butanes
20.	27.13	2713.20.10	Petroleum bitumen-In Drum
21.	27.13	2713.20.90	Petroleum bitumen-Other
22.	41.02	4102.10.00	Raw skins of sheep or lambs-With wool on
23.	41.02	4102.21.00	Raw skins of sheep or lambs-Without wool on: Pickled
24.	41.02	4102.29.00	Raw skins of sheep or lambs-Without wool on: Other
25.	41.03	4103.20.00	Other raw hides and skins-Of reptiles
26.	41.03	4103.90.00	Other raw hides and skins-Other
27.	72.13	All H.S Code	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel
28.	72.14	All H.S Code	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling
29.	72.15	All H.S Code	Other bars and rods of iron or non-alloy steel
30.	72.16	All H.S Code	Angles, shapes and sections of iron or non-alloy steel
31.	85.17	8517.12.10	Cellular (Mobile/fixed wireless) telephone set;

(c) taka eight hundred per ton in the case of import of goods specified in the Table-2 below:—

Table-2

Sl No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	72.03	All H.S Code	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.

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Sl No.	Heading	H.S. Code	Description
2.	72.04	All H.S Code	Ferrous waste and scrap; remelting scrap ingots of iron or steel.
3.	72.06	7206.10.00	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)-Ingots
4.	72.07	All H.S code	Semi-finished products of iron or non-alloy steel
5.	89.08	8908.00.00	Vessels and other floating structures for breaking up:

Provided that the collection of tax under this rule shall not apply in the case of import of goods specified in the Table-3 below:—

Table-3

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	01.02	0102.21.00	Live bovine animals. Cattle: Pure-bred breeding animals
2.	01.02	0102.29.00	Live bovine animals. Cattle: Other
3.	01.02	0102.31.00	Live bovine animals. Buffalo: Pure-bred breeding animals
4.	01.02	0102.39.00	Live bovine animals. Buffalo: Other
5.	01.02	0102.90.10	Live bovine animals Other: Pure-bred breeding animals
6.	01.02	0102.90.90	Live bovine animals Other: Other
7.	01.05	0105.11.10	Live poultry Weighing not more than 185 g: Fowls of the species *Gallus domesticus:* Parent stock of one day chick

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Sl. No.	Heading	H.S. Code	Description
8.	01.05	0105.12.10	Live poultry Weighing not more than 185 g: Turkeys: Parent stock of one day chick
9.	01.05	0105.13.10	Live poultry Weighing not more than 185 g: Ducks: Parent stock of one day chick
10.	01.05	0105.14.10	Live poultry Weighing not more than 185 g: Geese: Parent stock of one day chick
11.	01.05	0105.15.10	Live poultry Weighing not more than 185 g: Guinea fowls: Parent stock of one day chick
12.	03.01	0301.91.10	Live fish. Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)-Fry
13.	03.01	0301.92.10	Live fish. -Eels (*Anguilla spp.)*-Fry
14.	03.01	0301.93.10	Live fish. Carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*)-Fry
15.	03.01	0301.99.10	Live fish. -Other: Fry

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Sl. No.	Heading	H.S. Code	Description
16.	03.06	0306.31.10	Crustaceans -Live, fresh or chilled Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*): Fry
17.	03.06	0306.32.10	Crustaceans -Live, fresh or chilled Lobsters (Homarus spp.): Fry
18.	03.06	0306.33.10	Crustaceans -Live, fresh or chilled : Crabs: Fry
19.	03.06	0306.35.10	Crustaceans -Live, fresh or chilled Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): Fry (New created)
20.	03.06	0306.36.10	Crustaceans -Live, fresh or chilled Other shrimps and prawns: Fry
21.	03.06	0306.39.10	Crustaceans -Live, fresh or chilled Other, including flours, meals and pellets of crustaceans, fit for human consumption: Fry
22.	05.10	0510.00.10	Glands including pituitary glands
23.	05.11	All H.S code	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3 of FIRST SCHEDULE of Customs Act, 1969, unfit for human consumption.
24.	06.01	0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant
25.	06.01	0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots

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Sl. No.	Heading	H.S. Code	Description
26.	06.02	0602.10.00	Unrooted cuttings and slips
27.	06.02	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
28.	06.02	0602.30.00	Rhododendrons and azaleas, grafted or not
29.	06.02	0602.40.00	Roses, grafted or not
30.	07.01	0701.10.10	Potatoes, fresh or chilled. Seed: Wrapped/canned upto 2.5 kg
31.	07.01	0701.10.90	Potatoes, fresh or chilled. Seed: Other
32.	07.03	0703.10.19	Onions: Other
33.	07.03	0703.20.90	Garlic: Other
34.	07.13	0713.10.90	Peas (Pisum sativum): Other
35.	07.13	0713.20.90	Chickpeas (garbanzos): Other
36.	07.13	0713.40.90	Lentils: Other
37.	09.04	0904.21.10	Fruits of the genus Capsicum or of the genus Pimenta, dried or neither crushed or ground: Wrapped/canned upto 2.5 kg
38.	09.04	0904.21.90	Fruits of the genus Capsicum or of the genus Pimenta, dried or neither crushed or ground: Other
39.	09.10	0910.11.90	Ginger Neither Crushed or ground: Other
40.	09.10	0910.30.90	Turmeric (curcuma): Other
41.	10.01	1001.11.10	Durum wheat Seed: Wrapped/canned upto 2.5 kg
42.	10.01	1001.11.90	Durum wheat Seed: Other
43.	10.01	1001.19.10	Durum wheat Other: Wrapped/canned upto 2.5 kg
44.	10.01	1001.19.90	Durum wheat Other: Other

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Sl. No.	Heading	H.S. Code	Description
45.	10.05	1005.10.10	Maize (corn). Seed: Wrapped/canned upto 2.5 kg
46.	10.05	1005.10.90	Maize (corn). Seed: Other
47.	10.06	1006.20.00	Husked (brown) rice
48.	10.06	1006.30.10	Semi-milled or wholly-milled rice, whether or not polished or glazed: Fortified rice kernels
49.	10.06	1006.30.90	Semi-milled or wholly-milled rice, whether or not polished or glazed: Other
50.	10.06	1006.40.00	Broken rice
51.	12.01	1201.10.90	Soya beans, whether or not broken. Seed: Other
52.	12.01	1201.90.90	Soya beans, whether or not broken. Other: Other
53.	12.04	1204.00.90	Linseed, whether or not broken Other
54.	12.05	1205.10.90	Low erucic acid rape or colza seeds: Other
55.	12.06	1206.00.90	Sunflower seeds, whether or not broken Other
56.	12.07	1207.40.90	Sesamum seeds: Other
57.	12.07	1207.50.90	Mustard seeds: Other
58.	12.09	1209.10.00	Sugar beet seeds
59.	12.09	1209.21.00	Seeds of forage plants: Lucerne (alfalfa) seeds
60.	12.09	1209.23.00	Seeds of forage plants: Fescue seeds
61.	12.09	1209.24.00	Seeds of forage plants: Kentucky blue grass *(poa pratensis L.)* seeds
62.	12.09	1209.25.00	Seeds of forage plants: Rye grass *(Lolium multiflorum Lam.,Lolium perenne L.)* seeds

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Sl. No.	Heading	H.S. Code	Description
63.	12.09	1209.29.00	Seeds of forage plants: Other
64.	12.09	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers
65.	12.09	1209.91.00	Seeds, fruit and spores, of a kind used for sowing. Other: Vegetable seeds
66.	12.09	1209.99.00	Seeds, fruit and spores, of a kind used for sowing. Other: Other
67.	15.07	1507.10.00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Crude oil, whether or not degummed
68.	15.07	1507.90.10	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other: Refined
69.	15.07	1507.90.90	Soya-bean oil and its fractions, whether or not refined, but not chemically modified. Other: Other
70.	15.11	1511.10.10	Crude oil: Imported by VAT registered edible oil refinery industries
71.	15.11	1511.10.90	Crude oil: Other
72.	15.11	1511.90.90	Other including refined palm oil
73.	15.12	1512.19.00	Sunflower-seed or safflower oil and fraction thereof: Other
74.	15.15	1515.29.00	Maize (corn) oil and its fractions: Other
75.	17.01	1701.12.00	Raw sugar not containing added flavouring or colouring matter: Beet sugar
76.	17.01	1701.13.00	Cane sugar specified in Subheading Note 2 to Chapter 17 of FIRST SCHEDULE of Customs Act, 1969

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Sl. No.	Heading	H.S. Code	Description
77.	17.01	1701.14.00	Raw sugar not containing added flavouring or colouring matter: Other cane sugar
78.	17.01	1701.91.00	Cane or beet sugar and chemically pure sucrose, in solid form. Other: Containing added flavouring or colouring matter
79.	17.01	1701.99.00	Cane or beet sugar and chemically pure sucrose, in solid form. Other: Other
80.	23.01	2301.10.10	Flours, meals and pellets, of meat or meat offal; greaves: Wrapped/canned upto 2.5 kg
81.	23.01	2301.10.90	Flours, meals and pellets, of meat or meat offal; greaves: Other
82.	23.01	2301.20.10	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: Wrapped/canned upto 2.5 kg
83.	23.01	2301.20.90	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: Other
84.	23.02	2302.10.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of maize (corn)
85.	23.02	2302.30.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of wheat
86.	23.02	2302.40.10	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of other cereals: Rice bran

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Sl. No.	Heading	H.S. Code	Description
87.	23.02	2302.40.90	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of other cereals: Other
88.	23.02	2302.50.00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. Of leguminous plants
89.	23.03	2303.10.00	Residues of starch manufacture and similar residues
90.	23.03	2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture
91.	23.03	2303.30.00	Brewing or distilling dregs and waste
92.	23.04	2304.00.00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
93.	23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
94.	23.06	2306.10.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of cotton seeds
95.	23.06	2306.20.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of linseed

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Sl. No.	Heading	H.S. Code	Description
96.	23.06	2306.30.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of sunflower seeds
97.	23.06	2306.41.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of rape or colza seeds: Of low erucic acid rape or colza
98.	23.06	2306.49.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of rape or colza seeds: Other
99.	23.06	2306.50.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of coconut or copra
100.	23.06	2306.60.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Of palm nuts or kernels

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Sl. No.	Heading	H.S. Code	Description
101.	23.06	2306.90.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 of FIRST SCHEDULE of Customs Act, 1969 Other
102.	23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
103.	23.09	2309.90.11	Vitamin or mineral or amino acid or combination of both (feed grade)
104.	23.09	2309.90.12	Vitamin premix or mineral or amino acid premix or combination of both (feed grade)
105.	23.09	2309.90.13	Probiotics or Prebiotics or combination of both (feed grade)
106.	23.09	2309.90.14	Essential oil or combination of essential oils (feed grade)
107.	23.09	2309.90.19	Other
108.	23.09	2309.90.90	Preparations of a kind used in animal feeding. Other: Other
109.	26.01	2601.11.00	Iron ores and concentrates, other than roasted iron pyrites: Non-agglomerated
110.	26.01	2601.12.00	Iron ores and concentrates, other than roasted iron pyrites: Agglomerated
111.	26.01	2601.20.00	Iron ores and concentrates, other than roasted iron pyrites: Roasted iron pyrite

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Sl. No.	Heading	H.S. Code	Description
112.	28.21	2821.10.00	Iron oxides and hydroxides
113.	28.33	2833.21.00	Other sulphates: Of magnesium
114.	28.33	2833.29.10	Zinc sulphate
115.	28.4	2840.19.00	Disodium tetraborate (refined borax): Other
116.	30.06	3006.60.00	Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides:
117.	31.01	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
118.	31.02	3102.10.00	Urea, whether or not in aqueous solution
119.	31.02	3102.29.00	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate: Other
120.	31.02	3102.30.00	Ammonium nitrate, whether or not in aqueous solution
121.	31.02	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances
122.	31.02	3102.50.00	Sodium nitrate
123.	31.02	3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate

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Sl. No.	Heading	H.S. Code	Description
124.	31.02	3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
125.	31.02	3102.90.00	Other including mixtures not specified in the foregoing sub-headings
126.	31.03	3103.11.10	Superphosphates: Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5): Triple superphosphates
127.	31.03	3103.90.00	Mineral or chemical fertilisers, phosphatic. -Other
128.	31.04	3104.20.00	Potassium chloride
129.	31.05	3105.10.00	Goods of Chapter 31 of FIRST SCHEDULE of Customs Act, 1969 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
130.	31.05	3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
131.	31.05	3105.59.00	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: Other
132.	31.05	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
133.	31.05	3105.90.00	Other
134.	39.07	3907.61.10	Poly(ethylene terephthalate) : Having a viscosity number of 78 ml/g or higher-Imported by VAT registered textile yarn manufacturer

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Sl. No.	Heading	H.S. Code	Description
135.	39.07	3907.61.90	Poly(ethylene terephthalate) : Having a viscosity number of 78 ml/g or higher-Other
136.	39.07	3907.69.10	Poly(ethylene terephthalate) : Other-Imported by VAT registered textile yarn manufacturer
137.	39.07	3907.69.90	Poly(ethylene terephthalate) : Other-Other
138.	Chapter 47 of FIRST SCHEDLE of Customs Act, 1969	All H.S code	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
139.	49.02	All H.S code	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
140.	52.01	5201.00.00	Cotton, not carded or combed
141.	52.02	5202.99.10	Cotton waste
142.	52.02	5202.99.90	Other
143.	52.03	5203.00.00	Cotton, carded or combed
144.	55.01	5501.30.10	Acrylic or modacrylic: Imported by VAT registered synthetic staple fibre manufacturer
145.	55.03	5503.11.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning. Of nylon or other polyamides: Of aramids
146.	55.03	5503.19.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning. Of nylon or other polyamides: Other
147.	55.03	5503.20.00	Of polyesters

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Sl. No.	Heading	H.S. Code	Description
148.	55.03	5503.30.00	Acrylic or modacrylic
149.	55.03	5503.40.00	Of polypropylene
150.	55.03	5503.90.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning. Other
151.	55.04	All H.S code	Artificial staple fibres, not carded, combed or otherwise processed for spinning.
152.	55.05	All H.S code	Waste (including noils, yarn waste and garneted stock) of man-made fibres.
153.	55.06	5506.10.00	Of nylon or other polyamides
154.	55.06	5506.20.00	Of polyesters
155.	55.06	5506.30.00	Acrylic or modacrylic
156.	55.06	5506.90.00	Other
157.	55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.
158.	71.02	7102.21.00	Unworked or simply sawn, cleaved or bruted
159.	72.05	All H.S code	Granules and powders, of pig iron, spiegeleisen, iron or steel.
160.	84.07	8407.10.00	Aircraft Engine
161.	84.07	8407.90.90	Other
162.	84.08	8408.90.90	Other
163.	84.21	8421.29.20	Haemodialyser (Artificial Kidney)
164.	84.43	8443.32.10	Computer printer
165.	84.43	8443.99.10	Toner cartridge/Inkjet cartridge for Computer Printer
166.	84.43	8443.99.20	Other parts for Computer Printer

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Sl. No.	Heading	H.S. Code	Description
167.	84.7	8470.50.00	Cash registers
168.	84.71	All H.S code	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included
169.	84.73	8473.30.00	Parts and accessories of the machines of heading No.84.71 of FIRST SCHEDULE of Customs Act, 1969
170.	85.17	8517.61.00	Base stations
171.	85.17	8517.62.10	Transmitting and receiving apparatus
172.	85.17	8517.62.20	Telephonic or telegraphic switching apparatus
173.	85.17	8517.62.30	Modem; Ethernet interface card; network switch; hub; router
174.	85.23	8523.29.12	Operating systems; development tools
175.	85.23	8523.29.90	Other
176.	85.23	8523.49.21	Operating systems; development tools
177.	85.23	8523.49.29	Other computer software
178.	85.23	8523.49.90	Other
179.	85.23	8523.51.10	Flash memory card or similar media
180.	85.23	8523.59.10	Proximity Cards and tags
181.	85.25	8525.50.90	Transmission apparatus: Other

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Sl. No.	Heading	H.S. Code	Description
182.	85.25	8525.60.90	Transmission apparatus incorporating reception apparatus: Other
183.	85.28	8528.42.00	Cathode-ray tube monitors: - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
184.	85.28	8528.52.10	Computer monitor size not exceeding 22 inch
185.	85.44	8544.70.00	Optical fibre cables
186.	87.02	8702.90.11	Built-up, Double Decker bus: Using CNG/LPG/LNG as fuel
187.	87.13	8713.10.00	Carriages for disabled persons- Not mechanically propelled
188.	88.02	8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg
189.	88.02	8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg
190.	88.02	8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg
191.	88.03	All H.S code	Parts of goods of heading 88.01 or 88.02 of FIRST SCHEDULE of Customs Act, 1969
192.	90.18	9018.90.20	Hemo dialysis machine/Baby incubator/Baby warmer
193.	90.18	9018.90.30	Angiographic catheter, guide catheter, guide wire, introducer sheath, PTCA dilatation chatherter, balloons, stents
194.	90.21	9021.29.00	Artificial teeth and dental fittings: Other
195.	90.21	9021.31.00	Other artificial parts of the body: Artificial joints
196.	90.21	9021.39.00	Other artificial parts of the body: Other

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Sl. No.	Heading	H.S. Code	Description
197.	90.21	9021.40.00	Hearing aids, excluding parts and accessories
198.	91.01	9101.19.10	Specially designed for the use of the blind
199.	91.01	9101.29.10	Specially designed for the use of the blind
200.	91.01	9101.91.10	Specially designed for the use of the blind
201.	91.01	9101.99.10	Specially designed for the use of the blind
202.	91.02	9102.11.10	Specially designed for the use of the blind
203.	91.02	9102.19.10	Specially designed for the use of the blind
204.	91.02	9102.21.10	Specially designed for the use of the blind
205.	91.02	9102.29.10	Specially designed for the use of the blind
206.	91.02	9102.91.10	Specially designed for the use of the blind
207.	91.02	9102.99.10	Specially designed for the use of the blind
208.	96.12	9612.10.10	Ribbons: Computer printer ribbons
209.	--	--	Double decker bus run by compressed natural gas (CNG) or any bus having a capacity of forty or more seats run by compressed natural gas (CNG) (H.S. Heading 87.02)
210.	--	--	Capital machinery enjoying- (i) concessionary rate of import duty; or (ii) exemption from import duty
211.	--	--	Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron)
212.	--	--	Spares & equipments mentioned in poultry S.R.O:

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Provided further that the collection of tax under this rule shall not apply in the case of import from Bhutan of the following goods specified in the Table-4 below:—

Table-4

Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
1.	07.04	All H. S. Code	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
2.	07.08	All H. S. Code	Leguminous vegetables, shelled or unshelled, fresh or chilled.
3.	07.09	All H. S. Code	Other vegetables, fresh or chilled.
4.	08.05	0805.10.10	Oranges: Wrapped/canned upto 2.5 kg
5.	08.05	0805.10.90	Oranges: Other
6.	08.08	All H. S. Code	Apples, pears and quinces, fresh.
7.	09.04	0904.21.10	Fruits of the genus Capsicum or of the genus Pimenta,: dried or neither crushed or ground: Wrapped/canned upto 2.5 kg
8.	09.04	0904.21.90	Fruits of the genus Capsicum or of the genus Pimenta,: dried or neither crushed or ground: Other
9.	09.08	0908.31.10	Cardamoms: Neither Crushed or ground: Wrapped/canned upto 2.5 kg
10.	09.08	0908.31.90	Cardamoms: Neither Crushed or ground: Other
11.	09.08	0908.32.10	Cardamoms: Crushed or ground: Wrapped/canned upto 2.5 kg
12.	09.08	0908.32.90	Cardamoms : Crushed or ground: other
13.	09.10	0910.11.10	Ginger: Neither Crushed or ground: Wrapped/canned upto 2.5 kg
14.	09.10	0910.11.90	Ginger: Neither Crushed or ground: Other

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Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
15.	09.10	0910.12.10	Ginger: Crushed or ground: Wrapped/canned upto 2.5 kg
16.	09.10	0910.12.90	Ginger: Crushed or ground: Other
17.	13.01	1301.90.00	Other
18.	20.09	All H. S. Code	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.
19.	25.16	2516.90.10	Boulder stone
20.	25.18	2518.10.00	Dolomite, not calcined or sintered
21.	25.18	2518.20.00	Calcined or sintered dolomite
22.	25.18	2518.30.00	Dolomite ramming mix
23.	25.20	2520.10.10	Gypsum; anhydrite: Gypsum, imported as fertilizer
24.	25.20	2520.10.90	Gypsum; anhydrite: Other
25.	25.21	2521.00.10	Imported by VAT registered lime or cement or calcium carbonate manufacturers
26.	25.21	2521.00.90	Other
27.	28.36	2836.50.10	Calcium carbonate: Imported by VAT registered calcium carbonate filler manufacturers
28.	28.36	2836.50.90	Calcium carbonate: Other
29.	44.03	All H.S code	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
30.	44.04	All H.S code	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chip wood and the like.

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Sl. No.	Heading	H.S. Code	Description
(1)	(2)	(3)	(4)
Sl no.	**Heading**	**H.S. Code**	**Description**
31.	44.05	All H.S code	Wood wool; wood flour.
32.	72.02	7202.21.00	Ferro-silicon: Containing by weight more than 55% of silicon
33.	72.07	7207.19.00	Other:

Provided further that where the importer or the income from import, which is subject to tax at source under section 53, is exempted from tax or is subject to a reduced tax rate in an income year, the Board may on an application made by the importer in this behalf gives a certificate in writing that for the said income year no tax shall be collected under this rule or tax collected under this rule shall be at a proportionately reduced rate, as the case may be.

Explanation.— In this rule, the words "value of the imported goods" shall mean the value of the imported goods as determined in accordance with the provisions of section 25 of the Customs Act, 1969 (Act No. IV of 1969).";

২। উপরি-উক্ত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি এবং পরামর্শ থাকিলে সংশ্লিষ্ট ব্যক্তিকে উহা, এই প্রজ্ঞাপন সরকারি গেজেটে প্রকাশের তারিখ হইতে অনধিক ১৫ (পনের) দিনের মধ্যে, নিম্নস্বাক্ষরকারীর নিকট পৌঁছাইবার জন্য অনুরোধ করা যাইতেছে এবং উক্ত সময়ের মধ্যে সংশোধনী প্রস্তাব সম্পর্কে কাহারও নিকট হইতে কোন আপত্তি বা পরামর্শ পাওয়া গেলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনাক্রমে প্রস্তাবিত সংশোধনী চূড়ান্ত করিবে এবং উক্ত সময়ের মধ্যে কাহারও নিকট হইতে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে এইরূপ প্রাক্-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য করা হইবে।

৩। এই প্রজ্ঞাপন ১৭ আষাঢ়, ১৪২৪ বঙ্গাব্দ/১ জুলাই, ২০১৭ খ্রিস্টাব্দ তারিখে কার্যকর হইবে।

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