রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, জুলাই ১৫, ২০০৩

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অভ্যন্তরীণ সম্পদ বিভাগ

জাতীয় রাজস্ব বোর্ড

প্রজ্ঞাপন

তারিখ, ১৪ জুলাই ২০০৩ খ্রিস্টাব্দ/৩০ আষাঢ় ১৪১০ বঙ্গাব্দ

এস, আর, ও নং ২০৯-আইন/আয়কর/২০০৩—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড Income Tax Rules, 1984 এ নিম্নরূপ অধিকতর সংশোধনের প্রস্তাব করিতেছে, যাহা উক্ত Ordinance এর section 185 এর sub-section(4) এর বিধান মোতাবেক এতদ্দ্বারা প্রাক্-প্রকাশ করা হইল, যথা ঃ—

উপরি-উক্ত Rules এর rule 17A এর প্রথম proviso এর পরিবর্তে নিম্নরূপ প্রথম proviso সন্নিবেশিত হইবে, যথা ঃ—

"Provided that this rule shall not apply in the case of import of goods specified below :—

(1) capital machinery enjoying concessionary rate of import duty;

(2) such car or jeep imported by such person as has been specified in S.R.O. No. 122-L/87/1124/customs, dt. 24-5-1988;

(3) cotton, not carded or combed and cotton, carded or combed (H.S. Heading 52.01, 52.03);

(4) triple super phosphate, DAP fertilizer, MOP fertilizer, NPK fertilizer, ammonium sulphate, potassium sulphate, magnesium sulphate and solubor (boron);

(5) parent stock one day old live chick (H.S. Code 01.05);

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(6) 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. Code 87.02);

(7) pet chips (H.S. Code 3907.60);

(8) mobile telephone set (H.S. Code 8525.20.20);

(9) newspaper, journals and periodicals, whether of not illustrated or containing advertising material (Heading 49.02 of FIRST SCHEDULE of Customs Act, 1969);

(10) lubricating oil (H.S. Code 2710.19.21);

(11) lentils (H.S. Code 0713.40.10);

(12) crude soyabean oil (H.S. Code 1507.10.10);

(13) crude palm oil (H.S. Code 1511.10.00);

(14) refined soyabean oil (H.S. Code 1507.90.10 and H.S. Code 1507.90.90);

(15) refined sunflower oil (H.S. Code 1512.19.00);

(16) refined corn oil (H.S. Code 1515.29.00);

(17) rice (H.S. Code 1006.20.00, 1006.30.00 and 1006.40.00);

(18) live pure-bred breeding bovine animals (H.S. Code 0102.10.00);

(19) live bovine animals, other than pure-bred breeding (H.S. Code 0102.90.00);

(20) fowls of the species gallus domestic (parent stock one day chick) (H.S. Code 0105.11.10);

(21) live turkeys weighing <=185g, (parent stock of one day chick) (H.S. Code 0105.12.10);

(22) live ducks, geese, guinea fowls <=185g (parent stock of one day chick) (H.S. Code 0105.19.10);

(23) live trout (salmo trutta, Onc'Ync' Mykiss, Clarki, Ag 'Ab' Ta, Gilae, Apach.) pona (H.S. Code 0301.91.10);

(24) live eels pona (H.S. Code 0301.92.10);

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(25) live carp pona (H.S. Code 0301.93.10);

(26) other live fish (excl. trout, eels & carps) pona (H.S. Code 0301.99.10);

(27) live pona of rock lobster and other sea craw fish (H.S. Code 0306.21.11);

(28) live pona of lobster (H.S. Code 0306.22.11);

(29) live pona of shrimps and prawns (H.S. Code 0306.23.11);

(30) live pona of crabs (H.S. Code 0306.24.11);

(31) live pona of crustaceans cons., nes (H.S. Code 0306.29.11);

(32) glands including pituitary glands (H.S. Code 0510.00.10);

(33) bovine semen (H.S. Code 0511.10.00);

(34) products of fish, crus., mollus., other aquatic, invet dead anim. of chapt. 3 (H.S. Code 0511.91.00);

(35) animal products, nes; dead animals of chapter 1, unfit for human consun. (H.S. Code 0511.99.00);

(36) dormant bulbs, tubers.....rhizomes (H.S. Code 0601.10.00);

(37) bulbs, tubers.....rhizomes in growth or flower; chicory plants and roots (H.S. Code 0601.20.00);

(38) unrooted cuttings and slips of plants (H.S. Code 0602.10.00);

(39) trees, shrubs, bushes, grafted or not, of kind bearing edible fruit or nuts (H.S. Code 0602.20.00);

(40) rhododendrons and azaleas, grafted or not (H.S. Code 0602.30.00);

(41) roses, grafted or not (H.S. Code 0602.40.00);

(42) seed potatoes, not wrapped/canned (H.S. Code 0701.10.11);

(43) seed potatoes, wrapped/canned (H.S. Code 0701.10.12);

(44) excluding wrapped/canned (H.S. Code 1001.10.10);

(45) wrapped/canned (H.S. Code 1001.10.20);

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(46) excluding wrapped/canned (H.S. Code 1001.90.11);

(47) wrapped/canned (H.S. Code 1001.90.12);

(48) maize seed not wrapped/canned (H.S. Code 1005.10.10);

(49) maize seed wrapped/canned (H.S. Code 1005.10.20);

(50) sugar beet seed (H.S. Code 1209.10.00);

(51) lucerne (alfalfa) seed, of a kind used for sowing (H.S. Code 1209.21.00) ;

(52) clover seed, of a kind used for sowing (H.S. Code 1209.22.00);

(53) fescue seed, of a kind used for sowing (H.S. Code 1209.23.00);

(54) kentucky blue grass seed, of a kind used for sowing (H.S. Code 1209.24.00);

(55) rye grass seed, of a kind used for sowing (H.S. Code 1209.25.00);

(56) timothy grass seed, of a kind used for sowing (H.S. Code 1209.26.00);

(57) other seeds of forage plants, of a kind used for sowing, nes (H.S. Code 1209.29.00);

(58) seeds of herbaceous plants cultivated principally for their flowers (H.S. Code 1209.30.00);

(59) vegetable seed of a kind used for sowing (H.S. Code 1209.91.00);

(60) other seeds, fruit and spores, of a kind used for sowing, nes (H.S. Code 1209.99.00);

(61) other including refined palm oil (H.S. Code 1511.90.90);

(62) flours, meals & pellets, of meat unfit for human consumption; greaves, ex. w./c. (H.S. Code 2301.10.10);

(63) flours, meals & pellets, of meat unfit for human consumption ; greaves, w./c. (H.S. Code 2301.10.20);

(64) flours, meals and pellets of fish, etc, unfit for human consumption (H.S. Code 2301.20.00);

(65) brans, sharps and other residues of maize (corn) (H.S. Code 2302.10.00);

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(66) brans, sharps and other residues of rice (H.S. Code 2302.20.00);

(67) brans, sharps and other residues of wheat (H.S. Code 2302.30.00);

(68) brans, sharps & oth. residues of oth. cereals except maize, rice & wheat (H.S. Code 2302.40.00);

(69) brans, sharps and other residues of leguminous plants (H.S. Code 2302.50.00);

(70) residues of starch manufacture and similar residues (H.S Code 2303.10.00);

(71) beet pulp, bagasse and other waste of sugar manufacture (H.S. Code 2303.20.00);

(72) brewing or distilling dregs and waste (H.S. Code 2303.30.00);

(73) oil-cake and other solid residues, of soyabean oil (H.S. Code 2304.00.00);

(74) oil-cake and other solid residues, of ground-nut oil (H.S. Code 2305.00.00);

(75) oil-cake and other solid residues, of cotton seeds (H.S. Code 2306.10.00);

(76) oil-cake and other solid residues, of linseed (H.S. Code 2306.20.00) ;

(77) oil-cake and other solid residues of sunflower seeds (H.S. Code 2306.30.00);

(78) oil-cake & other solid residues of rape or colza seeds of low erucic acid R/C (H.S. Code 2306.41.00);

(79) oil-cake & other solid residues of rape or colza seeds, other (H.S. Code 2306.49.00);

(80) oil-cake and other solid residues of coconut or copra (H.S. Code 2306.50.00);

(81) oil-cake and other solid residues of palm nuts or kernels (H.S. Code 2306.60.00);

(82) oil-cake and other solid residues of maize (corn) germ (H.S. Code 2306.70.00);

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(83) oil-cake and other solid residues of other vegetable fats and oils (H.S. Code 2306.90.00);

(84) vegetable materials & veg.waste, veg. residues & by-products,.....animal feeding.... (H.S. Code 2308.00.00);

(85) other preparations of a kind used in animal feeding, nes (H.S. Code 2309.90.00);

(86) chemical contraceptine preparations based on hormones (H.S. Code 3006.60.10);

(87) based on spermicides (H.S. Code 3006.60.20);

(88) chemical contraceptine preparation based on spermicides (H.S. Code 3006.60.90);

(89) animal or vegetable fertilizers (H.S. Code 3101.00.00);

(90) urea, whether or not in aqueous solution (H.S. Code 3102.10.00);

(91) double salts and mixtures of ammonium sulphate and ammonium nitrate (H.S. Code 3102.29.00);

(92) ammonium nitrate, whether or not in aqueous solution (H.S. Code 3102.30.00);

(93) mixtures of ammonium nitrate with inorganic non-fertilizing substances (H.S. Code 3102.40.00);

(94) sodium nitrate (H.S. Code 3102.50.00);

(95) double salts and mixtures of calcium nitrate and ammonium nitrate (H.S. Code 3102.60.00);

(96) calcium cyanamide (H.S. Code 3102.70.00);

(97) mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (H.S. Code 3102.80.00);

(98) mineral or chemical fertilizers, nitrogenous including mixtures, nes (H.S. Code 3102.90.00);

(99) triple superphosphates (H.S. Code 3103.10.20);

(100) basic slag (H.S. Code 3103.20.00);

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(101) other mineral or chemical fertilizers, phosphatic, nes (H.S. Code 3103.90.00);

(102) carnallite, sylvite and other crude natural potassium salts (H.S. Code 3104.10.00);

(103) potassium chloride (H.S. Code 3104.20.00);

(104) fertilizers... in packages of a gross weight =<10kg (H.S. Code 3105.10.00);

(105) mineral or chemical fertilizers with nitrogen, phosphorus and potassium (H.S. Code 3105.20.00);

(106) other mineral or chemical fertilizers with nitrogen and phosphorus, nes (H.S. Code 3105.59.00);

(107) mineral or chemical fertilizers with phosphorus and potassium, nes (H.S. Code 3105.60.00);

(108) other fertilizers, nes (H.S. Code 3105.90.00);

(109) sensitising emulsions (toner cartridge for computer printer) (H.S. Code 3707.10.10);

(110) chemical preparation for photo use (toner cartridge for computer printer) (H.S. Code 3707.90.10);

(111) polyethylene terephthalate, in primary forms ((H.S. Code 3907.60.00);

(112) raw skins of sheep or lambs, with wool on (H.S. Code 4102.10.00);

(113) raw pickled skins of sheep or lambs, without wool, not tanned (H.S. Code 4102.21.00);

(114) raw skins of sheep or lambs, without wool, not pickled, not tanned (H.S. Code 4102.29.00);

(115) raw hides and skins of goats or kids, fresh or preserved, not tanned (H.S. Code 4103.10.00);

(116) raw hides and skins of reptiles, fresh or preserved, not tanned (H.S. Code 4103.20.00);

(117) other raw hides and skins, fresh or preserved, not tanned, nes (H. S. Code 4103.90.00);

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(118) syn. staple fibres, of nylon or oth. polyamides, not carded, combed/processed (H.S. Code 5503.10.00);

(119) synthetic staple fibres, of polyesters, not carded, combed or processed (H.S. Code 5503.20.00);

(120) acrylic or modacrylic synth. staple fibres, not carded, combed or processed (H.S. Code 5503.30.00);

(121) synthetic staple fibres, of polypropylene, not carded, combed or processed (H.S. Code 5503.40.00);

(122) syn. staple fibres, not carded, combed or processed (exl.nyl/polest./acry/pp) (H.S. Code 5503.90.00);

(123) artificial staple fibres, of viscose rayon, not carded, combed or processed (H.S. Code 5504.10.00);

(124) artificial staple fibres, (excl. viscose), not carded, combed or processed (H.S. Code 5504.90.00);

(125) waste of synthetic fibre, (incl. noils, yarn waste and garnetted stock) (H.S. Code 5505.10.00);

(126) waste of artificial fibre, (incl. noils, yarn waste and garnetted stock) (H.S. Code 5505.20.00);

(127) synt. staple fibres, of nylon or other polyamides, carded, combed or processed (H.S. Code 5506.10.00);

(128) synthetic staple fibres, of polyesters, carded, combed or processed (H.S. Code 5506.20.00);

(129) acrylic or modacrylic synthetic staple fibres, carded, combed or processed (H.S. Code 5506.30.00);

(130) syn. staple fibres, nes, carded, combed or processed (exl. nyl./polester/acry) (H.S. Code 5506.90.00);

(131) artificial staple fibres, carded, combed or processed for spinning (H.S. Code 5507.00.00);

(132) analogue or hydride automatic data processing machines (H.S. Code 8471.10.00);

(133) portable digital adp machines, wt<=10 kg, comp. at least cpu,keyboard & display (H.S. Code 8471.30.00);

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(134) non-portable adp machines, comprising at least cpu & i/o unit in same housing (H.S. Code 8471.41.00);

(135) non-portable adp machines, nes, presented in the form of systems (H.S. Code 8471.49.00);

(136) digital processing M/Cs (exc.847141&49) comp.<=2 units storage/input/output (H.S. Code 8471.50.00);

(137) adp input/output units whether/not containg. storage units in same housing (H.S. Code 8471.60.00);

(138) automatic data processing machine storage units (H.S. Code 8471.70.00);

(139) other units of automatic data processing machines nes (H.S. Code 8471.80.00);

(140) zone readers (H.S. Code 8471.90.10);

(141) magnetic/optical readers; machiners for transcribing data onto datamedia, nes (H.S. Code 8471.90.90);

(142) parts and accessories of the machines of 84.71 (H.S. Code 8473.30.00);

(143) photovoltic generator <=750 W (H.S. Code 8501.31.10);

(144) photovoltic generators of an output >750 W but <=75 Kw (H.S. Code 8501.32.10);

(145) photovoltic generators of an output >75 Kw but <=375 Kw (H.S. Code 8501.33.10);

(146) photovoltic generators of an output >375 Kw (H.S. Code 8501.34.10);

(147) photovoltic generators of an output <=75 Kva (H.S. Code 8501.61.10);

(148) photovoltic generators of an output =>75 Kva but <=375 Kva (H.S. Code 8501.62.10);

(149) photovoltic generators of an output >=375 Kva but <=750 Kva (H.S. Code 8501.63.10);

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(150) photovoltic generators of an output >=750 Kva (H.S. Code 8501.64.10);

(151) discs for laser reading systm. for reprdcng. phenomena... computer disk packs (H.S. Code 8524.31.20);

(152) Computer disk packs (H.S. Code 8524.39.40);

(153) recrd. magnetic tapes for reproducing phenomena oth. than...for computers (H.S. Code 8524.40.10);

(154) recorded magnetic tapes for sound etc, <=4mm wide for computers (H.S. Code 8524.51.40);

(155) rcrd. mag. tapes for sound etc, >4mm but <=6.5mm wide for computers (H.S. Code 8524.52.40);

(156) rec. magnetic tapes of sound etc > 6.5mm wide for computers (H.S. Code 8524.53.40);

(157) recorded media for reproducing phenomena other than..computer disc packs (H.S. Code 8524.91.20);

(158) recorded media for reproducing sound or image computer disc packs (H.S. Code 8524.99.40);

(159) built-up double decker bus, using cng as fuel (H.S. Code 8702.90.11);

(160) other instruments and appliances: angiographic cathetere wire, guidy cathetere wire, sheath, baloons, stents. (H.S. Code 9018.90.40);

(161) ribbons (computer printers ribbons) (H.S. Code 9612.10.10);

(162) specially designed for the use of the blind (H.S. Code 9101.19.10);

(163) specially designed for the use of the blind (H.S. Code 9101.29.10);

(164) specially designed for the use of the blind (H.S. Code 9101.91.10);

(165) specially designed for the use of the blind (H.S. Code 9101.99.10);

(166) specially designed for the use of the blind (H.S. Code 9102.11.10);

(167) specially designed for the use of the blind (H.S. Code 9102.19.10);

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(168) specially designed for the use of the blind (H.S. Code 9102.21.10);

(169) specially designed for the use of the blind (H.S. Code 9102.29.10);

(170) specially designed for the use of the blind (H.S. Code 9102.91.10);

(171) specially designed for the use of the blind (H.S. Code 9102.99.10);

(172) other (H.S. Code 9021.29.00);

(173) artificial joints (H.S. Code 9021.31.00);

(174) other (H.S. Code 9021.39.00);

(175) invalid chair (H.S. Code 8713.10.00).

২। প্রস্তাবিত সংশোধনী প্রস্তাব সম্পর্কে কাহারও কোন আপত্তি বা পরামর্শ থাকিলে এই প্রজ্ঞাপন সরকারী গেজেটে প্রকাশের অনধিক পনের দিনের মধ্যে নিম্ন স্বাক্ষরকারীর নিকট পৌঁছানো হইলে জাতীয় রাজস্ব বোর্ড উহা বিবেচনা করিবে, এবং উক্ত সময়ের মধ্যে কোন আপত্তি বা পরামর্শ পাওয়া না গেলে উক্ত sub-section এর proviso অনুযায়ী এইরূপ প্রাক্-প্রকাশ চূড়ান্ত প্রকাশ বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

কাজী দেলোয়ার হোসেন
সদস্য (আয়কর নীতি)।

শেখ মোঃ মোবারক হোসেন (উপ-সচিব), উপ-নিয়ন্ত্রক, বাংলাদেশ সরকারী মুদ্রণালয়, ঢাকা কর্তৃক মুদ্রিত।
মোঃ আমিন জুবেরী আলম, উপ-নিয়ন্ত্রক, বাংলাদেশ ফরম ও প্রকাশনা অফিস,
তেজগাঁও, ঢাকা কর্তৃক প্রকাশিত।

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