রেজিস্টার্ড নং ডি এ-১

# বাংলাদেশ গেজেট

**অতিরিক্ত সংখ্যা**

**কর্তৃপক্ষ কর্তৃক প্রকাশিত**

**শনিবার, আগস্ট ৫, ২০১৭**

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গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

**অর্থ মন্ত্রণালয়**

**অভ্যন্তরীণ সম্পদ বিভাগ**

**জাতীয় রাজস্ব বোর্ড**

**( আয়কর )**

**প্রজ্ঞাপন**

তারিখ: ১৭ শ্রাবণ, ১৪২৪ বঙ্গাব্দ/০১ আগস্ট, ২০১৭ খ্রিস্টাব্দ

**এস, আর, ও নং ২৫৭-আইন/আয়কর/২০১৭।**—যেহেতু Income-tax Ordinance, 1984 (Ordinance No. XXXVI of 1984), অতঃপর উক্ত Ordinance বলিয়া উল্লিখিত, এর section 185 এ প্রদত্ত ক্ষমতাবলে জাতীয় রাজস্ব বোর্ড কর্তৃক উহার ০৭ আষাঢ় ১৪২৪ বঙ্গাব্দ মোতাবেক ২১ জুন ২০১৭ খ্রিস্টাব্দ তারিখের প্রজ্ঞাপন এস, আর, ও নং ২০৫-আইন/আয়কর/২০১৭ এর মাধ্যমে Income Tax Rules, 1984 অতঃপর উক্ত Rules বলিয়া উল্লিখিত, এর অধিকতর সংশোধনের প্রস্তাব প্রাক্-প্রকাশক্রমে উহার উপর প্রজ্ঞাপনে উল্লিখিত সময়সীমার মধ্যে আপত্তি এবং পরামর্শ আহ্বান করা হইয়াছিল; এবং

যেহেতু উক্ত প্রজ্ঞাপনে উল্লিখিত সময়সীমার মধ্যে প্রস্তাবিত সংশোধনীর উপর প্রাপ্ত আপত্তি বা পরামর্শ বিবেচনাক্রমে জাতীয় রাজস্ব বোর্ড উক্ত Rules এর প্রস্তাবিত সংশোধনী চূড়ান্ত করিবার সিদ্ধান্ত গ্রহণ করিয়াছে;



**মূল্য :** টাকা ২৪.০০

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সেহেতু জাতীয় রাজস্ব বোর্ড উক্ত Ordinance এর section 185 এ প্রদত্ত ক্ষমতাবলে উক্ত Rules এ নিম্নরূপ অধিকতর সংশোধন 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 dose not exceed taka 25 lakh | 3% |
| 3 | Where base amount exceeds taka 25 lakh but dose not exceed taka 1 crore | 4% |
| 4 | Where base amount exceeds taka 1 crore but dose not exceed taka 5 crore | 5% |
| 5 | Where base amount exceeds taka 5 crore but dose 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—<br>(a) Where the payment dose not exceed taka 2 lakh<br>(b) Where the payment exceeds taka 2 lakh | <br><br>Nil<br>0.60% |

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| Sl. No. | Amount | Rate of deduction of tax |
|---|---|---|
| 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 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.";

(2) 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);

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(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 |
| 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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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 (Mobil/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. |
| 2. | 72.04 | All H.S code | Ferrous waste and scrap; remeiting 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; |

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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<br>Weighing not more than 185 g:<br>Fowls of the species *Gallus domesticus:* Parent stock of one day chick |
| 8. | 01.05 | 0105.12.10 | Live poultry<br>Weighing not more than 185 g:<br>Turkeys: Parent stock of one day chick |
| 9. | 01.05 | 0105.13.10 | Live poultry<br>Weighing not more than 185 g:<br>Ducks: Parent stock of one day chick |
| 10. | 01.05 | 0105.14.10 | Live poultry<br>Weighing not more than 185 g:<br>Geese: Parent stock of one day chick |
| 11. | 01.05 | 0105.15.10 | Live poultry<br>Weighing not more than 185 g:<br>Guinea fowls: Parent stock of one day chick |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 12. | 03.01 | 0301.91.10 | Live fish.<br>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.<br>-Eels *(Anguilla spp.)*-Fry |
| 14. | 03.01 | 0301.93.10 | Live fish.<br>Carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon incellus, 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.<br>-Other: Fry |
| 16. | 03.06 | 0306.31.10 | Crustaceans<br>-Live, fresh or chilled Rock lobster and other sea crawfish *(palinurus spp., Panulirus spp., Jasus spp.,)*: Fry |
| 17. | 03.06 | 0306.32.10 | Crustaceans<br>-Live, fresh or chilled lobsters (Homarus spp.,): Fry |
| 18. | 03.06 | 0306.33.10 | Crustaceans<br>-Live, fresh or chileld :<br>Crabs: Fry |
| 19. | 03.06 | 0306.35.10 | Crustaceans<br>-Live, fresh or chilled Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): Fry (New created) |
| 20. | 03.06 | 0306.36.10 | Crustaceans<br>-Live, fresh or chilled Other shrimps and prawns : Fry |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 21. | 03.06 | 0306.39.10 | Crustaceans<br>-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 of 3 of FIRST SCHEDULE of customs Act, 1969, unfit for human consumption. |
| 24. | 0.6.01 | 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 |
| 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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 37. | 09.04 | 0904.21.10 | Fruits of the genus Capsicum or of the genus Pimenta<br>dried or neither crushed or ground:<br>Wrapped/canned up to 2.5 kg |
| 38. | 09.04 | 0904.21.90 | Fruits of the genus Capsicum or of the genus Pimenta<br>dried or neither crushed or ground:<br>Other |
| 39. | 09.10 | 0910.11.90 | Ginger<br>Neither crushed or ground: Other |
| 40. | 09.10 | 0910.30.90 | Turmeric (curcuna): Other |
| 41. | 10.01 | 1001.11.10 | Durum wheat<br>Seed: Wrapped/canned upto 2.5 kg |
| 42. | 10.01 | 1001.11.90 | Durum wheat<br>Seed: Other |
| 43. | 10.01 | 1001.19.10 | Durum wheat<br>Other: Wrapped/canned upto 2.5 kg |
| 44. | 10.01 | 1001.19.90 | Durum wheat<br>Other: Other |
| 45. | 10.05 | 1005.10.10 | Maize (com).<br>Seed: Wrapped/canned upto 2.5 kg |
| 46. | 10.05 | 1005.10.90 | Maize (com).<br>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:<br>Fortified rice kernels |
| 49. | 10.06 | 1006.30.90 | Semi-milled or wholly-milled rice, whether or not polished or glazed:<br>Other |
| 50. | 10.06 | 1006.40.00 | Broken rice |
| 51. | 12.01 | 1201.10.90 | Soya beans, whether or not broken.<br>Seed: other |
| 52. | 12.01 | 1201.90.90 | Soya beans, whether or not broken.<br>Other: other |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 53. | 12.04 | 1204.00.90 | Linseed, whether or not broken<br>Other |
| 54. | 12.05 | 1205.10.90 | Low erucic acid rape or colza<br>Seed: other |
| 55. | 12.06 | 1206.00.90 | Sunflower seeds, whether or not broken<br>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: Lucene (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 |
| 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.<br>Other: Vegetable seeds |
| 66. | 12.09 | 1209.99.00 | Seeds, fruit and spores, of a kind used for sowing.<br>Other: Other |
| 67. | 15.07 | 1507.10.00 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified.<br>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.<br>Other: Refined |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 69. | 15.07 | 1507.90.90 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified.<br>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 (com) 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 |
| 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.<br>Other: Containing added flavouring or colouring matter |
| 79. | 17.01 | 1701.99.00 | Cane or beet sugar and chemically pure sucrose, in solid form.<br>Other: Other |
| 80. | 23.01 | 2301.10.10 | Flours, meals and pellets, of meat or meat offat; greaves:<br>Wrapped/canned upto 2.5 kg |
| 81. | 23.01 | 2301.10.90 | Flours, meals and pellets, of meat or meat offat; greaves: Other |
| 82. | 23.01 | 2301.20.10 | Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:<br>Wrapped/canned upto 2.5 kg |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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 (com) |
| 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 |
| 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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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<br>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<br>Of linseed |
| 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<br>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<br>Of rape or colza seeds: Of low erucic acid rape or colza |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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<br>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<br>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<br>Of palm nuts or kernels |
| 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.<br>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. |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 103. | 23.09 | 2309.90.11 | Vitamin or mineral or amino acid or their combination (feed grade) |
| 104. | 23.09 | 2309.90.12 | Vitamin premix or mineral premix or amino acid premix or their combination (feed grade) |
| 105. | 23.09 | 2309.90.13 | Probiotics or Prebiotics or their combination (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 |
| 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. | 28.40 | 2840.19.00 | Disodium tetraborate (refined borax): Other |
| 116. | 60.06 | 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. |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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 |
| 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 (P205): Triple superphosphates |
| 127. | 31.03 | 3103.90.00 | Mineral or chemical fertilisers, phosphatic.<br>-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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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 (ethytlene terephthalate) : Having a viscosity number of 78 ml/g or higher-Imported by VAT registered textile yarn manufacturer |
| 135. | 39.07 | 3907.61.90 | Poly (ethytlene terephthalate) : Having a viscosity number of 78 ml/g or higher-Other |
| 136. | 39.07 | 3907.69.10 | Poly (ethytlene terephthalate) : Other-Imported by VAT registered textile yarn manufacturer |
| 137. | 39.07 | 3907.69.90 | Poly (ethytlene terephthalate): Other-Other |
| 138. | Chapter 47 of FIRST SCHEDULE 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 comded |
| 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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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 |
| 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 sawm, cleaved or bruted |
| 159. | 72.05 | All H.S code | Granules and powders, of pig iron, spiegeleisen, iron or steel. |
| 160. | 84.307 | 8407.10.00 | Aircraft Engine |
| 161. | 84.07 | 8407.90.90 | Other |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 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 |
| 167. | 84.70 | 8470.50.20 | 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; develop-ment 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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 181. | 85.25 | 8525.50.90 | Transmission apparatus: Other |
| 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 and 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 exceeding15,000 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 |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 196. | 90.21 | 9021.39.00 | Other artificial parts of the body : Other |
| 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 | 9102.10.10 | 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<br>(i) concessionary rate of import duty; or<br>(ii) exemption from import duty |

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| Sl. No. | Heading | H.S. Code | Description |
|---|---|---|---|
| 211. | - | - | Triple super phosphates, DAP fertilizer, MOP fertilizer and NPK fertilizer, fetilizer, ammonium sulfate, potassium sulfate, magnesium sulfate and solubor (boron) |
| 212. | - | - | Spares & equipments mentioned in poultry S.R.O : |

Provided further that the collection fo 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. | 07.04 | All H.S code | Cabbages, cauliflowers, kohlrabi, kale and similar edible barassicas, fresh or chilled. |
| 2. | 07.08 | All H.S code | Letuminous vegetables, shelled or unshelled, fresh or chiled. |
| 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 |

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| Sl. No. | Heading | H.S Code | Description |
|---|---|---|---|
| 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 |
| 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 | Clacined 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 manufacturers as raw material |
| 26. | 25.21 | 2521.00.91 | Boulder limestone |
| 27. | 25.21 | 2521.00.99 | Other |
| 28. | 28.36 | 2836.50.00 | Calcium Carbonate |

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| Sl. No. | Heading | H.S Code | Description |
|---|---|---|---|
| 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. |
| 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। এই প্রজ্ঞাপন ০১ জুলাই, ২০১৭ খ্রিস্টাব্দ তারিখে কার্যকর হইয়াছে বলিয়া গণ্য হইবে।

জাতীয় রাজস্ব বোর্ডের আদেশক্রমে

**পারভেজ ইকবাল**
সদস্য।

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