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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

Internal Resources Division

NOTIFICATION

Dacca, the 26th January 1980

No. S.R.O. 32-L/80.—In exercise of the powers conferred by sub-section (*1*) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to direct that the following further amendment shall be made in the Income-tax Rules, the same having been previously published as required by sub-section (*4*) of the said section, namely :—

In the Income-tax Rules, in rule 9, *after* sub-rule (*2*), *for* the statement and the APPENDIX the following shall be *substituted*, namely:—

"Class of asset.	Rate/ percentage of the written down value.	Remarks.
1	2	3
I. (1) Buildings (general)	10	
(2) Factory buildings	20	

Price : 25 Paisa.

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1	2	3
II. Furniture and fittings	10	
III. Machinery and plant:		
(1) General rate	15	An extra allowance up to a maximum of 50 per cent of the normal allowance on account of double shift working and 100 per cent. of the normal allowance on account of triple shift working, will be admissible if an assessee claims such allowance and satisfies the Deputy Commissioner of Taxes that the concern has actually worked double or triple shifts, and will be proportionate to the number of days during which double or triple shifts are worked. For the purpose of granting the extra allowance, the normal number of working days throughout the year will be taken as three hundred.
(2) Special rate:—		
(a) *Ships*:		
(i) Ocean-going ships (new) ..	10	
(ii) Ocean-going ships (second hand) age at the time of purchase—		The allowance is to be calculated on the original cost.
(a) Less than 10 year ..	10	
(b) 10 years or more ..	20	
(iii) Inland ships including steamers, motor vessels, sails, tug boats, iron or steel flats for cargo, wooden cargo boats, motor launches and speed boats.	20	

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(b)	(i) Batteries, X-Ray and electro therapeutic apparatus and accessories thereto;	
	(ii) Machinery used in the production and exhibition of cinematograph films; and	20
	(iii) Motor vehicles all sorts	
(c)	(i) Professional and reference books;	
	(ii) Aircraft, aeroengines and aerial photographic apparatus; and	30
	(iii) Moulds used in the manufacture of glass or plastic goods or concrete pipes.	
(d)	Mineral oil concerns—	
	(i) Below ground installations;	100
	(ii) Above ground installations, that is to say, portable boilers, drilling tools, well-head tanks and rigs.	30"

The rates specified above shall have effect in respect of assessment for any year beginning on or after the 1st day of July, 1980.

K. A. DEWAN
Member (Taxes).

MINISTRY OF DEFENCE

NOTIFICATION

Dacca, the 26th January 1980.

No. S.R.O. 33-L/80/IP-7/79/D-IX.—In pursuance of sub-section (5) of section 13A of the Cantonment Act, 1924 (II of 1924), the Government is pleased to notify,—

(a) the vacancy in the membership of the Cantonment Board of Bogra Cantonment held by Mr Md. Nazrul Islam; and

(b) the nomination of Mr Md. Keramat Ali in the said Cantonment Board of Bogra.

By order of the President
M. S. HAQUE
Deputy Secretary (Law).

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