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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Income-Tax)

NOTIFICATION

Dacca, the 5th October, 1976.

No. S.R.O. 335-L/76.—In exercise of the powers conferred by sub-section (*1*) of section 15D of the Income-tax Act, 1922 (Act XI of 1922), the National Board of Revenue is pleased to approve Bangladesh Lawn Tennis Federation, Dacca, for purposes of that section subject to the following conditions:—

(*a*) that the accounts of the Federation shall be audited every year by a Chartered Accountant;

(*b*) that such audited accounts shall be submitted to the Deputy Commissioner of Taxes in whose territorial jurisdiction the head office of the Federation is situated;

(*c*) that in the event of dissolution of the Federation its assets left after meeting its liabilities, if any, shall be transferred to another institution or fund approved under section 15D(*1*) of the Income-tax Act, 1922; and

(*d*) that the Federation shall not make any donation or grant to any other charitable institution or fund unless it is an institution or fund approved under section 15D(*1*) of the Income-tax Act, 1922.

[C. No. 1(43)T-V/76]

SHAMSUZZAMAN CHOUDHURY
Second Secretary.

Price: 50 Paisa.

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MINISTRY OF HEALTH, POPULATION CONTROL, LABOUR AND SOCIAL WELFARE

(Labour and Social Welfare Division)

Section VI.

NOTIFICATION

Dacca, the 5th October, 1976.

No. S.R.O.337-L/76/S-VI/A-18/72/298.—In exercise of the powers conferred by sub-section (*2*) of section 35 of the Industrial Relations Ordinance, 1969 (Ordinance No. XXIII of 1969), read with sub-rule (*1*) of rule 28 of the Industrial Dispute Rules, 1960, and in supersession of Ministry of Labour and Social Welfare Notification No. LSW/VI/A-18/72/207, dated the 3rd May, 1973, the Government is pleased to appoint Mr A. R. Sonnamat, President, Bangla Majdoor Federation, a Member of the Labour Court-I, Dacca, to represent the workmen, *vice* Mr M. A. Mannan, with immediate effect.

By order of the President

M. G. MORTUJA
Deputy Secretary.

MINISTRY OF FINANCE

Sales Tax

NOTIFICATION

Dacca, the 5th October, 1976.

No. S.R.O.338-L/76.—In exercise of the powers conferred by sub-section (*1*) of section 7 of the Sales Tax Act, 1951 (III of 1951), the Government is pleased to make the following further amendment in the Ministry of Finance Notification No. 7, dated the 27th June, 1951, namely:—

In the aforesaid Notification, for time No. 64 and the entries relating thereto the following shall be *substituted*, namely:—

"64. Imported man-made fibre and yarn the landed cost of which does not exceed Taka 13·00 (thirteen) per pound.".

By order of the President

K. A. DEWAN
Joint Secretary.

[18(106)/T-IV]

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NATIONAL BOARD OF REVENUE

(Taxes)

NOTIFICATION

Dacca, the 4th October 1976.

No. S.R.O. 339-L/76.—The following draft of certain further amendments to the Income-tax Rules, which the National Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 5th November, 1976. Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Board :

Draft Amendment.

In the aforesaid Rules, *after* rule 8, the following new Rule 8A shall be *inserted*, namely:—

"8A. The allowance under clause (*vii*) of sub-section (*2*) of section 9A in respect of depreciation of any irrigation or protective work or other capital asset shall be at percentages of the written down value or original cost, as the case may be, equal to the number shown in the corresponding entry in the second column of the following statement:—

Statement of Rates of Depreciation.

Serial No.	Classification of irrigation or protective work or other capital assets.	*Rate* Number on the basis of which the percentage is to be calculated on the written down value, except where otherwise indicated.	Remarks.
1	2	3	4
1	Pucca buildings ..	2½	
2	Kutcha and pucca building	5	
3	Kutcha buildings ..	12½	
4	Temporary structure ..	..	No rate is prescribed: renewal will be allowed as revenue expenditure.

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1	2	3	4
5	Pucca wells	2½	
6	Fencing of substantial material.	5	
7	Tubewell	10	
8	Tanks	5	
9	Irrigation channel pucca	10	
10	Irrigation channel kutcha	20	
11	Kutcha irrigation wells ..	33⅓	
12	Pucca irrigation wells ..	3⅓	
13	Bullock drawn iron implements.	10	
14	Bullock drawn wooden or leather implements and other small hand implements.	25	
15	Weighing machine ..	5	
16	Tractors and oil engines and their implements.	12½	
17	Power pumping machinery	12½	
18	Factory made cart of iron material with rubber-tyre wheels (Dunlop cart).	10	
19	Country cart	15	
20	Steam Engine	5	
21	Workshop tools ..	10	
22	General (machinery, implements plants and other assets) not provided for above specifically.	5	

JAHED-UR-RAHMAN
Second Secretary.

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যোগাযোগ মন্ত্রণালয়

বন্দর, জাহাজ ও আভ্যন্তরীণ নৌ-চলাচল বিভাগ

বন্দর অপারেশন শাখা।

ঢাকা, ৩০শে সেপ্টেম্বর, ১৯৭৬।

নং এস, আর, ও, ৩৪০-এল/৭৬/বচ/১ম-৯/৭৬-৩৮৩—চট্টগ্রাম পোর্ট ট্রাষ্ট এ্যাক্ট, ১৯১৪ (বেঙ্গল এ্যাক্ট ৫, ১৯১৪)-এর ৪৯ ধারায় প্রদত্ত ক্ষমতা বলে গণপ্রজাতন্ত্রী বাংলাদেশ সরকার নিম্নলিখিত জাহাজযোগে আমদানীকৃত পণ্য-সামগ্রীর উপর উক্ত এ্যাক্ট-এর ৫৭ ধারা মোতাবেক ধার্যকৃত হোয়ার্ফ রেন্ট ১০০% মওকুফ করিয়া দিয়াছেনঃ

	জাহাজের নাম।	পৌছার তারিখ।	পণ্যের নাম।
১।	"এস, এস, এক্সপোর্ট বে"	১০-৫-১৯৭৬ইং,	"১৩ বাক্স হাসপাতাল বেড"।

কে, জি, মহিউদ্দিন
যুগ্ম-সচিব।

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