GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
MINISTRY OF FINANCE
Internal Resources Division
(Income Tax)

NOTIFICATION

Dacca, the 30th September, 1975

No. S.R.O. 340-L/75, dated 30-9-75 as ammended by No. S.R.O. 48-L/77, dated 07/02/1977 and No. S.R.O. 279-L/79, dated 08/10/1979.

In pursuance of clause (b) of sub-section (2B) of section 14A of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to specify the following classes of industries to be the industries for the purposes mentioned in sub-section (2A) of the aforesaid section, namely:–

1. Chemicals, drugs and pharmaceuticals (basic manufacture).
2. Insecticides and pesticides (basic manufacture).
3. Petro-chemicals.
4. Wires and cables.
5. Agricultural Machinery
6. Boilers and compressors.

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7. Tractors.
8. Machine tools and manufacture of other capital equipment.
9. Manufacture of trucks, car secooters, auto-rickshaws and bicycles.
10. Ship-building and repair.
11. Diesel engines and I. C. engines.
12. Textile machinery including manufacture of looms and spindles.
13. Ceramic and sanitary ware.
14. Livestock feed.
15. Gas and electric appliances, gas and electric meters and water meters.
16. Components of above.
17. Surgical instrument.
18. Sports goods.
19. Cutlery.
20. Carpets.
21. Other industries which export at least 30 percent of their production.
22. Poultry and dairy farming
23. Any other industry using wholly or mainly raw materials produced in Bangladesh:

    Provided that the National Board of Revenue may, in any case, waive, by a general or Special order, the application of the condition relating to use of raw materials produced in Bangladesh.
24. Any industry involving a manufacturing process.
25. Any other industry as may be decided by the National Board of Revenue in consultation with the Ministry of Industries.

K. A. DEWAN
Member (Taxes).

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